

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017 Net OPEB Liability	PLUS: FY 2017 Deferred Inflows	LESS: FY 2017 Deferred Outflows	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference	
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	June 30, 2018	June 30, 2018			
VRS Group Life Plan Total		1,504,840,000	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,978,000	74,251,000	-	-	-	-	29,978,000	10,610,000	98,530,000	1,518,735,000	1,518,735,000	-
Employer Allocation																			
11111	Supreme Court - Judges	111,000	12,000	-	4,000	1,000	5,000	-	5,000	-	-	-	-	-	-	7,000	111,000	111,000	-
11113	Circuit Courts - Judges	2,154,000	270,000	-	71,000	38,000	91,000	-	24,000	106,000	-	-	-	-	11,000	142,000	2,175,000	2,175,000	-
11114	General District Courts - Judges	1,464,000	181,000	-	47,000	26,000	61,000	-	39,000	71,000	-	-	-	-	3,000	94,000	1,452,000	1,452,000	-
11115	Juvenile and Domestic Relations District Courts - Judges	1,501,000	219,000	-	48,000	26,000	62,000	-	77,000	72,000	-	-	-	-	(6,000)	96,000	1,477,000	1,477,000	-
11125	Virginia Court of Appeals - Judges	158,000	18,000	-	5,000	3,000	7,000	-	-	8,000	-	-	-	-	-	9,000	160,000	160,000	-
11171	State Corporation Commission - Commissioners	42,000	5,000	-	1,000	-	2,000	-	5,000	2,000	-	-	-	-	(1,000)	2,000	38,000	38,000	-
11191	VA Worker's Compensation Comm. - Commissioners	36,000	9,000	-	1,000	1,000	2,000	-	4,000	2,000	-	-	-	3,000	-	1,000	41,000	41,000	-
21156	Department of State Police - Troopers	9,119,000	1,492,000	-	323,000	178,000	414,000	-	389,000	485,000	-	-	-	673,000	106,000	642,000	9,929,000	9,929,000	-
30100	Senate	503,000	56,000	-	16,000	10,000	21,000	-	-	25,000	-	-	-	-	2,000	34,000	505,000	505,000	-
30101	House of Delegates	855,000	95,000	14,000	28,000	15,000	36,000	-	5,000	42,000	-	-	12,000	-	7,000	55,000	858,000	858,000	-
30103	Magistrate System	1,512,000	184,000	-	49,000	27,000	63,000	-	32,000	74,000	-	-	-	5,000	98,000	1,506,000	1,506,000	-	
30107	Division of Legislative Services	466,000	57,000	-	15,000	8,000	19,000	-	22,000	22,000	-	-	-	(1,000)	29,000	451,000	451,000	-	
30109	Division of Legislative Automated Systems	121,000	21,000	-	4,000	3,000	5,000	-	7,000	6,000	-	-	-	7,000	1,000	8,000	129,000	129,000	-
30110	Joint Legislative Audit and Review Commission	191,000	24,000	-	7,000	3,000	8,000	-	2,000	10,000	-	-	-	7,000	1,000	13,000	200,000	200,000	-
30111	Supreme Court	1,457,000	179,000	-	48,000	27,000	62,000	-	14,000	73,000	-	-	-	11,000	9,000	94,000	1,484,000	1,484,000	-
30112	Judicial Inquiry and Review Commission	29,000	3,000	-	1,000	1,000	1,000	-	-	1,000	-	-	-	-	-	1,000	29,000	29,000	-
30114	General District Courts	2,444,000	365,000	-	83,000	45,000	106,000	-	76,000	124,000	-	-	-	69,000	14,000	165,000	2,541,000	2,541,000	-
30115	Juvenile and Domestic Relations District Courts	1,457,000	202,000	-	50,000	27,000	64,000	-	33,000	75,000	-	-	-	59,000	15,000	100,000	1,534,000	1,534,000	-
30116	Combined District Courts	513,000	71,000	-	17,000	9,000	22,000	-	12,000	26,000	-	-	-	8,000	4,000	36,000	526,000	526,000	-
30117	Virginia State Bar	531,000	68,000	-	17,000	9,000	21,000	-	34,000	25,000	-	-	-	(3,000)	33,000	507,000	507,000	-	
30119	Office of the Lieutenant Governor	13,000	1,000	-	1,000	(1,000)	1,000	-	1,000	-	-	-	-	3,000	1,000	16,000	16,000	-	
30121	Office of the Governor	230,000	33,000	-	9,000	5,000	11,000	-	6,000	13,000	-	-	35,000	7,000	16,000	271,000	271,000	-	
30122	Department of Planning and Budget	304,000	54,000	-	10,000	5,000	13,000	-	16,000	15,000	-	-	(3,000)	-	20,000	306,000	306,000	-	
30123	Department of Military Affairs	1,053,000	140,000	-	34,000	19,000	43,000	-	31,000	51,000	-	-	-	-	2,000	68,000	1,093,000	1,093,000	-
30125	Virginia Court of Appeals	304,000	34,000	-	10,000	5,000	13,000	-	3,000	15,000	-	-	-	1,000	20,000	303,000	303,000	-	
30127	Department of Emergency Management	617,000	69,000	119,000	23,000	13,000	30,000	-	-	35,000	-	-	-	186,000	44,000	48,000	718,000	718,000	-
30128	Virginia Veterans Care Center	644,000	80,000	-	21,000	12,000	27,000	-	8,000	32,000	-	-	-	5,000	4,000	45,000	654,000	654,000	-
30129	Department of Human Resource Management	586,000	65,000	-	20,000	11,000	26,000	-	-	30,000	-	-	-	25,000	9,000	40,000	618,000	618,000	-
30132	State Board of Elections	191,000	21,000	54,000	7,000	5,000	9,000	-	11,000	-	-	-	-	74,000	18,000	16,000	224,000	224,000	-
30133	Auditor of Public Accounts	676,000	75,000	15,000	22,000	12,000	29,000	-	-	34,000	-	-	-	19,000	9,000	46,000	689,000	689,000	-
30136	Virginia Information Technologies Agency (VITA)	1,558,000	173,000	-	51,000	27,000	65,000	-	18,000	76,000	-	-	-	11,000	10,000	101,000	1,553,000	1,553,000	-
30140	Department of Criminal Justice Services	514,000	57,000	-	17,000	10,000	22,000	-	-	26,000	-	-	-	9,000	6,000	34,000	529,000	529,000	-
30141	Office of the Attorney General and Department of Law	2,323,000	316,000	-	76,000	41,000	97,000	-	68,000	114,000	-	-	-	1,000	151,000	2,321,000	2,321,000	-	
30143	Office of the Attorney General - Division of Debt Collection	105,000	20,000	-	4,000	2,000	5,000	-	7,000	6,000	-	-	-	9,000	2,000	8,000	116,000	116,000	-
30146	Science Museum of Virginia	275,000	31,000	-	9,000	5,000	12,000	-	-	14,000	-	-	-	4,000	19,000	279,000	279,000	-	
30147	Office of the State Inspector General	211,000	37,000	-	8,000	4,000	10,000	-	11,000	11,000	-	-	-	19,000	3,000	13,000	235,000	235,000	-
30148	Virginia Commission for the Arts	23,000	2,000	-	1,000	1,000	1,000	-	1,000	1,000	-	-	-	-	1,000	2,000	23,000	23,000	-
30151	Department of Accounts	875,000	97,000	17,000	28,000	15,000	36,000	-	19,000	42,000	-	-	-	14,000	6,000	57,000	862,000	862,000	-
30152	Department of the Treasury	547,000	77,000	-	18,000	10,000	23,000	-	13,000	27,000	-	-	-	3,000	2,000	35,000	557,000	557,000	-
30154	Department of Motor Vehicles	7,079,000	1,011,000	-	229,000	126,000	294,000	-	273,000	344,000	-	-	-	-	(9,000)	457,000	7,046,000	7,046,000	-
30156	Department of State Police	2,693,000	349,000	-	90,000	49,000	115,000	-	40,000	135,000	-	-	-	40,000	17,000	180,000	2,760,000	2,760,000	-
30157	Compensation Board	73,000	16,000	-	2,000	1,000	3,000	-	13,000	3,000	-	-	-	(3,000)	4,000	6,000	66,000	66,000	-
30160	Virginia Criminal Sentencing Commission	51,000	6,000	-	2,000	-	2,000	-	3,000	2,000	-	-	-	(1,000)	4,000	4,000	47,000	47,000	-
30161	Department of Taxation	3,680,000	427,000	-	120,000	66,000	153,000	-	45,000	180,000	-	-	-	17,000	239,000	3,681,000	3,681,000	-	
30162	Department of Accounts - Transfer Payments (CHRF)	8,000	1,000	-	-	1,000	-	-	-	-	-	-	-	-	1,000	-	9,000	9,000	-
30164	Virginia Management Fellows Administration	-	-	-	-	-	1,000	-	-	1,000	-	-	-	12,000	2,000	13,000	13,000	-	
30165	Department of Housing and Community Development	479,000	53,000	-	16,000	8,000	21,000	-	24,000	-	-	-	9,000	5,000	32,000	493,000	493,000	-	
30166	Secretary of the Commonwealth	70,000	8,000	-	2,000	1,000	3,000	-	3,000	3,000	-	-	-	(1,000)	9,000	58,000	58,000	-	
30171	State Corporation Commission	3,715,000	413,000	82,000	123,000	68,000	158,000	-	185,000	-	-	-	-	98,000	47,000	244,000	3,783,000	3,783,000	-
30172	State Lottery Department	1,532,000	188,000	-	49,000	27,000	63,000	-	52,000	74,000	-	-	-	1,000	98,000	1,506,000	1,506,000	-	
30174	Virginia College Savings Plan	593,000	66,000	6,000	20,000	12,000	26,000	-	-	31,000	-	-	-	29,000	9,000	40,000	624,000	624,000	-
30180	Secretary of Administration	62,000	7,000	-	2,000	1,000	3,000	-	-	3,000	-	-	-	3,000	1,000	3,000	67,000	67,000	-
30181	Department of Labor and Industry	638,000	71,000	-	20,000	12,000	26,000	-	16,000	31,000	-	-	-	-	1,000	40,000	627,000	627,000	-
30182	Virginia Employment Commission	2,617,000	452,000	-	87,000	48,000	111,000	-	132,000	130,000	-	-	-	23,000	(6,000)	173,000	2,665,000	2,665,000	-
30183	Secretary of Natural Resources	38,000	4,000	-	1,000	1,000	1,000	-	3,000	2,000	-	-	-	(1,000)	3,000	3,000	34,000	34,000	-
30184	Secretary of Technology	25,000	3,000	-	1,000	-	1,000	-	-	1,000	-	-	-	(3,000)	1,000	23,000	23,000	-	
30185	Secretary of Education	36																	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net OPEB Liability 1,504,840,000	Deferred Inflows 184,797,000	Deferred Outflows 17,309,000	Deferred Inflows 49,407,000	Expected vs Actual Experience 27,225,000	Deferred Inflows 34,000	Change In Assumptions 63,252,000	Deferred Inflows 29,378,000	Expected vs Actual Experience 74,251,000	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer OPEB Expense 10,610,000	Normal Employer Contributions 98,530,000	June 30, 2018 Net OPEB Liability 1,518,735,000	June 30, 2018 Net OPEB Liability 1,518,735,000	
Employer Allocation																		
30221	Old Dominion University	12,930,000	1,539,000	-	424,000	234,000	543,000	92,000	637,000	-	-	-	71,000	846,000	-	13,038,000	13,038,000	-
30222	Department of Professional and Occupational Regulation	798,000	130,000	-	27,000	15,000	35,000	34,000	41,000	-	-	-	24,000	3,000	55,000	830,000	830,000	-
30223	Department of Health Professions	1,087,000	129,000	-	36,000	21,000	46,000	6,000	54,000	-	-	-	16,000	9,000	72,000	1,114,000	1,114,000	-
30226	Board of Accountancy	60,000	7,000	-	2,000	1,000	3,000	-	3,000	-	-	-	1,000	4,000	61,000	61,000	61,000	-
30233	Board of Bar Examiners	47,000	5,000	-	2,000	-	2,000	-	2,000	-	-	-	1,000	4,000	47,000	47,000	47,000	-
30234	Cooperative Extension and Agricultural Research Service	340,000	38,000	-	11,000	6,000	14,000	5,000	17,000	-	-	-	1,000	21,000	339,000	339,000	339,000	-
30236	Virginia Commonwealth University	34,229,000	3,835,000	-	1,146,000	632,000	1,468,000	21,000	1,723,000	-	-	-	643,000	359,000	2,286,000	35,236,000	35,236,000	-
30238	Virginia Museum of Fine Arts	845,000	94,000	18,000	30,000	16,000	38,000	-	44,000	-	-	-	67,000	19,000	58,000	909,000	909,000	-
30239	Frontier Culture Museum of Virginia	105,000	12,000	-	3,000	2,000	4,000	6,000	5,000	-	-	-	-	7,000	100,000	100,000	100,000	-
30241	Richard Bland College	559,000	62,000	84,000	18,000	11,000	23,000	5,000	27,000	-	-	-	69,000	18,000	35,000	559,000	559,000	-
30242	Christopher Newport University	4,129,000	498,000	-	139,000	78,000	178,000	31,000	209,000	-	-	-	108,000	43,000	278,000	4,283,000	4,283,000	-
30245	State Council of Higher Education for Virginia	274,000	30,000	10,000	9,000	6,000	12,000	-	14,000	-	-	-	21,000	7,000	19,000	290,000	290,000	-
30246	University of Virginia's College at Wise	96,000	98,000	-	23,000	13,000	29,000	28,000	34,000	-	-	-	(1,000)	45,000	70,000	70,000	70,000	-
30247	George Mason University	24,810,000	2,948,000	-	835,000	461,000	1,070,000	153,000	1,255,000	-	-	-	595,000	256,000	1,665,000	25,680,000	25,680,000	-
30261	Virginia Community College System - Central Office Operations	1,527,000	170,000	139,000	48,000	26,000	62,000	60,000	72,000	-	-	-	114,000	25,000	96,000	1,481,000	1,481,000	-
30262	Department of Rehabilitative Services	3,995,000	517,000	-	127,000	71,000	169,000	191,000	191,000	-	-	-	(7,000)	252,000	3,914,000	3,914,000	3,914,000	-
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	93,000	10,000	10,000	3,000	2,000	4,000	-	5,000	-	-	-	15,000	4,000	8,000	100,000	100,000	-
30268	Virginia Institute of Marine Science	1,699,000	219,000	-	54,000	30,000	69,000	75,000	81,000	-	-	-	(3,000)	108,000	1,660,000	1,660,000	1,660,000	-
30270	Virginia Community College System - Shared Services	-	-	-	7,000	5,000	9,000	-	11,000	-	-	-	211,000	41,000	15,000	227,000	227,000	-
30275	New River Community College	634,000	96,000	-	20,000	11,000	26,000	44,000	30,000	-	-	-	(4,000)	40,000	615,000	615,000	615,000	-
30276	Southside Virginia Community College	759,000	186,000	-	23,000	13,000	30,000	132,000	35,000	-	-	-	(22,000)	45,000	715,000	715,000	715,000	-
30277	Paul D. Camp Community College	268,000	50,000	-	9,000	5,000	11,000	16,000	13,000	-	-	-	1,000	18,000	273,000	273,000	273,000	-
30278	Rappahannock Community College	478,000	67,000	-	15,000	8,000	20,000	22,000	23,000	-	-	-	(1,000)	31,000	471,000	471,000	471,000	-
30279	Danville Community College	634,000	108,000	-	19,000	10,000	24,000	86,000	28,000	-	-	-	(14,000)	37,000	580,000	580,000	580,000	-
30280	Northern Virginia Community College	9,156,000	1,856,000	-	288,000	158,000	369,000	1,053,000	432,000	-	-	-	(160,000)	574,000	8,842,000	8,842,000	8,842,000	-
30281	Piedmont Virginia Community College	873,000	98,000	-	30,000	16,000	38,000	38,000	45,000	-	-	-	10,000	30,000	911,000	911,000	911,000	-
30283	J. Sargeant Reynolds Community College	1,990,000	382,000	-	61,000	32,000	78,000	269,000	91,000	-	-	-	(42,000)	121,000	1,860,000	1,860,000	1,860,000	-
30284	Eastern Shore Community College	232,000	26,000	7,000	7,000	4,000	9,000	15,000	11,000	-	-	-	6,000	15,000	218,000	218,000	218,000	-
30285	Patrick Henry Community College	763,000	85,000	36,000	25,000	13,000	32,000	10,000	37,000	-	-	-	29,000	10,000	49,000	759,000	759,000	-
30286	Virginia Western Community College	1,104,000	199,000	-	36,000	21,000	46,000	62,000	54,000	-	-	-	(7,000)	72,000	1,113,000	1,113,000	1,113,000	-
30287	Dabney S. Lancaster Community College	293,000	44,000	-	9,000	5,000	12,000	26,000	14,000	-	-	-	(3,000)	18,000	278,000	278,000	278,000	-
30288	Wytheville Community College	475,000	62,000	-	16,000	8,000	20,000	7,000	24,000	-	-	-	3,000	31,000	482,000	482,000	482,000	-
30290	John Tyler Community College	1,297,000	207,000	-	40,000	22,000	51,000	129,000	60,000	-	-	-	(17,000)	80,000	1,225,000	1,225,000	1,225,000	-
30291	Blue Ridge Community College	794,000	142,000	-	25,000	14,000	32,000	77,000	37,000	-	-	-	(11,000)	48,000	766,000	766,000	766,000	-
30292	Central Virginia Community College	607,000	110,000	-	20,000	11,000	26,000	34,000	30,000	-	-	-	5,000	(3,000)	41,000	617,000	617,000	-
30293	Thomas Nelson Community College	1,793,000	227,000	-	55,000	31,000	71,000	122,000	83,000	-	-	-	(11,000)	110,000	1,703,000	1,703,000	1,703,000	-
30294	Southwest Virginia Community College	532,000	59,000	9,000	15,000	9,000	20,000	58,000	23,000	-	-	-	7,000	28,000	476,000	476,000	476,000	-
30295	Tidewater Community College	4,572,000	702,000	-	139,000	77,000	179,000	464,000	209,000	-	-	-	(62,000)	278,000	4,284,000	4,284,000	4,284,000	-
30296	Virginia Highlands Community College	493,000	55,000	-	15,000	9,000	20,000	15,000	23,000	-	-	-	-	30,000	476,000	476,000	476,000	-
30297	Germanna Community College	1,042,000	142,000	-	33,000	19,000	43,000	40,000	50,000	-	-	-	(2,000)	67,000	1,030,000	1,030,000	1,030,000	-
30298	Lord Fairfax Community College	1,018,000	121,000	-	31,000	16,000	40,000	79,000	46,000	-	-	-	(9,000)	61,000	949,000	949,000	949,000	-
30299	Mountain Empire Community College	491,000	86,000	-	16,000	8,000	21,000	25,000	24,000	-	-	-	(6,000)	32,000	493,000	493,000	493,000	-
30301	Department of Agriculture and Consumer Services	1,920,000	238,000	-	63,000	34,000	80,000	34,000	94,000	-	-	-	6,000	124,000	1,923,000	1,923,000	1,923,000	-
30310	Virginia Economic Development Partnership	649,000	72,000	4,000	24,000	14,000	31,000	37,000	37,000	-	-	-	91,000	22,000	48,000	750,000	750,000	-
30320	Virginia Tourism Authority	370,000	41,000	3,000	13,000	7,000	16,000	-	19,000	-	-	-	21,000	7,000	25,000	394,000	394,000	-
30330	Virginia - Israel Advisory Board	8,000	1,000	-	-	-	-	6,000	-	-	-	-	(1,000)	-	2,000	2,000	2,000	-
30350	Department of Small Business and Supplier Diversity	191,000	21,000	12,000	6,000	3,000	8,000	-	9,000	-	-	-	10,000	-	13,000	189,000	189,000	-
30400	Jamestown-Yorktown Commemoration	36,000	4,000	35,000	2,000	1,000	2,000	-	3,000	-	-	-	46,000	10,000	3,000	56,000	56,000	-
30402	Marine Resources Commission	312,000	35,000	10,000	10,000	6,000	13,000	-	15,000	-	-	-	8,000	6,000	21,000	316,000	316,000	-
30403	Department of Game and Inland Fisheries	1,275,000	142,000	65,000	42,000	24,000	54,000	-	64,000	-	-	-	71,000	24,000	85,000	1,306,000	1,306,000	-
30405	Virginia Racing Commission	15,000	10,000	-	1,000	-	1,000	6,000	1,000	-	-	-	-	1,000	18,000	18,000	18,000	-
30407	Virginia Port Authority	29,000	9,000	-	1,000	-	1,000	8,000	1,000	-	-	-	(2,000)	2,000	25,000	25,000	25,000	-
30409	Department of Mines, Minerals and Energy	1,023,000	141,000	-	32,000	18,000	41,000	61,000	48,000	-	-	-	(5,000)	63,000	992,000	992,000	992,000	-
30411	Department of Forestry	933,000	104,000	-	30,000	16,000	38,000	28,000	44,000	-	-	-	1,000	60,000	910,000	910,000	910,000	-
30413	Commission on Virginia Alcohol Safety Action Program	47,000	5,000	-	2,000	-	2,000	-	2,000	-	-	-	-	2,000	49,000	49,000	49,000	-
30417	Gunston Hall	18,000	6,000	-	1,000	-	1,000	3,000	1,000	-	-	-	-	2,000	20,000	20,000		

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net OPEB Liability	Deferred Inflows	Deferred Outflows	Deferred Inflows Investment Experience	Expected vs Actual Experience	Deferred Inflows	Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	Net OPEB Liability	Net OPEB Liability		
	VRS Group Life Plan Total	1,504,840,000	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,378,000	74,251,000	-	-	29,978,000	10,610,000	98,530,000	1,518,735,000	1,518,735,000	-	
Employer Allocation																		
30707	Central Virginia Training Center	2,030,000	838,000	-	50,000	28,000	64,000	964,000	75,000	-	-	-	(187,000)	99,000	1,541,000	1,541,000	-	
30708	Commonwealth Center for Children and Adolescents	423,000	87,000	-	15,000	7,000	19,000	33,000	22,000	-	-	20,000	-	29,000	450,000	450,000	-	
30711	Virginia Correctional Enterprises	725,000	81,000	34,000	25,000	15,000	32,000	-	38,000	-	-	72,000	19,000	49,000	780,000	780,000	-	
30716	Virginia Correctional Center for Women	422,000	64,000	-	13,000	7,000	16,000	50,000	19,000	-	-	-	(7,000)	26,000	386,000	386,000	-	
30718	Bland Correctional Center	263,000	58,000	-	9,000	5,000	11,000	24,000	13,000	-	-	5,000	(2,000)	17,000	271,000	271,000	-	
30720	Department of Behavioral Health & Developmental Services	2,222,000	247,000	250,000	80,000	45,000	103,000	-	121,000	-	-	416,000	102,000	159,000	2,471,000	2,471,000	-	
30723	Southeastern Virginia Training Center	839,000	156,000	-	26,000	14,000	34,000	86,000	40,000	-	-	-	(13,000)	54,000	808,000	808,000	-	
30724	Catawba Hospital	919,000	121,000	-	31,000	17,000	39,000	15,000	46,000	-	-	17,000	6,000	61,000	946,000	946,000	-	
30725	Northern Virginia Training Center	-	699,000	-	-	-	-	754,000	-	-	-	-	(162,000)	-	2,000	2,000	-	
30726	Southside Virginia Training Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30728	Northern Virginia Mental Health Institute	1,267,000	194,000	-	45,000	24,000	58,000	43,000	67,000	-	-	94,000	17,000	89,000	1,380,000	1,380,000	-	
30729	Piedmont Geriatric Hospital	1,089,000	175,000	-	35,000	19,000	45,000	71,000	52,000	-	-	-	(8,000)	69,000	1,069,000	1,069,000	-	
30733	Sussex I State Prison	237,000	31,000	-	8,000	5,000	10,000	4,000	12,000	-	-	6,000	2,000	16,000	245,000	245,000	-	
30734	Sussex II State Prison	227,000	54,000	-	7,000	4,000	10,000	24,000	11,000	-	-	(4,000)	-	14,000	229,000	229,000	-	
30735	Wallen's Ridge State Prison	343,000	52,000	-	12,000	6,000	15,000	12,000	17,000	-	-	8,000	1,000	22,000	354,000	354,000	-	
30737	St. Brides Correctional Center	320,000	36,000	-	11,000	5,000	14,000	-	16,000	-	-	8,000	3,000	22,000	331,000	331,000	-	
30738	Southwestern Virginia Training Center	803,000	226,000	-	23,000	13,000	29,000	208,000	35,000	-	-	-	(38,000)	47,000	706,000	706,000	-	
30739	Southern Virginia Mental Health Institute	626,000	78,000	-	21,000	12,000	27,000	6,000	32,000	-	-	23,000	7,000	45,000	655,000	655,000	-	
30741	Red Onion State Prison	334,000	51,000	-	11,000	7,000	14,000	11,000	17,000	-	-	8,000	1,000	22,000	346,000	346,000	-	
30742	Department of Corrections - Employee Relations and Training	435,000	81,000	-	15,000	8,000	19,000	27,000	22,000	-	-	8,000	1,000	29,000	460,000	460,000	-	
30743	Fluvanna Women's Correctional Center	305,000	79,000	-	11,000	6,000	14,000	37,000	16,000	-	-	24,000	(1,000)	21,000	334,000	334,000	-	
30745	Nottoway Correctional Center	416,000	46,000	9,000	15,000	9,000	19,000	-	23,000	-	-	47,000	12,000	30,000	462,000	462,000	-	
30747	Marion Correctional Treatment Center	274,000	44,000	-	10,000	5,000	12,000	11,000	14,000	-	-	18,000	2,000	19,000	295,000	295,000	-	
30748	Hiram W. Davis Medical Center	603,000	86,000	-	19,000	11,000	25,000	30,000	29,000	-	-	-	(3,000)	37,000	593,000	593,000	-	
30749	Buckingham Correctional Center	323,000	41,000	-	11,000	6,000	14,000	4,000	16,000	-	-	8,000	3,000	20,000	336,000	336,000	-	
30750	Department for the Deaf and Hard-of-Hearing	305,000	8,000	-	1,000	2,000	2,000	2,000	2,000	-	-	-	(2,000)	2,000	45,000	45,000	-	
30752	Deep Meadow Correctional Center	479,000	75,000	-	15,000	8,000	19,000	42,000	22,000	-	-	(6,000)	29,000	45,000	457,000	457,000	-	
30753	Deerfield Correctional Center	455,000	51,000	23,000	14,000	8,000	18,000	22,000	21,000	-	-	19,000	3,000	27,000	437,000	437,000	-	
30754	Augusta Correctional Center	251,000	42,000	-	8,000	4,000	10,000	21,000	12,000	-	-	-	(2,000)	17,000	243,000	243,000	-	
30756	Department of Corrections - Division of Institutions	1,999,000	265,000	-	69,000	37,000	88,000	34,000	103,000	-	-	83,000	23,000	137,000	2,108,000	2,108,000	-	
30757	Western Region Correctional Field Units	87,000	20,000	-	3,000	2,000	3,000	13,000	4,000	-	-	-	(2,000)	6,000	82,000	82,000	-	
30761	Baskerville Correctional Center	154,000	24,000	-	5,000	3,000	7,000	6,000	8,000	-	-	7,000	1,000	11,000	162,000	162,000	-	
30765	Department of Social Services	7,629,000	1,037,000	-	246,000	135,000	315,000	289,000	369,000	-	-	-	(6,000)	490,000	7,554,000	7,554,000	-	
30766	Virginia Parole Board	66,000	7,000	-	2,000	1,000	2,000	11,000	3,000	-	-	-	(2,000)	3,000	55,000	55,000	-	
30767	Division of Community Corrections	788,000	125,000	-	28,000	16,000	36,000	30,000	43,000	-	-	73,000	12,000	58,000	873,000	873,000	-	
30768	Keen Mountain Correctional Center	292,000	32,000	-	9,000	5,000	11,000	22,000	13,000	-	-	-	(2,000)	17,000	271,000	271,000	-	
30769	Greensville Correctional Center	774,000	93,000	-	24,000	13,000	31,000	51,000	36,000	-	-	-	(4,000)	47,000	733,000	733,000	-	
30770	Dillwyn Correctional Center	365,000	48,000	-	12,000	7,000	15,000	6,000	18,000	-	-	-	-	24,000	365,000	365,000	-	
30771	Indian Creek Correctional Center	245,000	27,000	-	8,000	4,000	10,000	12,000	17,000	-	-	-	-	15,000	234,000	234,000	-	
30772	Haynesville Correctional Center	410,000	54,000	-	13,000	7,000	17,000	17,000	20,000	-	-	-	-	26,000	404,000	404,000	-	
30773	Coffeewood Correctional Center	292,000	53,000	-	9,000	5,000	12,000	30,000	14,000	-	-	-	(5,000)	17,000	281,000	281,000	-	
30774	Lunenburg Correctional Center	269,000	33,000	-	9,000	5,000	11,000	5,000	13,000	-	-	-	-	18,000	267,000	267,000	-	
30775	Pocahontas State Correctional Center	273,000	60,000	-	10,000	5,000	12,000	24,000	14,000	-	-	18,000	(1,000)	18,000	295,000	295,000	-	
30776	Green Rock Correctional Center	330,000	37,000	11,000	11,000	6,000	14,000	-	16,000	-	-	9,000	7,000	21,000	336,000	336,000	-	
30777	Department of Juvenile Justice	4,962,000	721,000	-	163,000	89,000	208,000	148,000	244,000	-	-	-	2,000	326,000	4,995,000	4,995,000	-	
30778	Department of Forensic Science	1,682,000	19,000	-	57,000	31,000	73,000	-	86,000	-	-	65,000	25,000	115,000	1,750,000	1,750,000	-	
30785	River North Correctional Center	313,000	35,000	-	11,000	6,000	14,000	-	16,000	-	-	16,000	5,000	21,000	333,000	333,000	-	
30786	Culpeper Correctional Center for Women	-	5,000	-	-	-	-	4,000	-	-	-	-	(1,000)	-	-	-	-	
30794	Virginia Center for Behavioral Rehabilitation	1,207,000	246,000	-	41,000	22,000	52,000	92,000	61,000	-	-	30,000	(5,000)	82,000	1,250,000	1,250,000	-	
30841	Department of Aviation	199,000	22,000	-	7,000	3,000	8,000	-	10,000	-	-	-	1,000	13,000	201,000	201,000	-	
30848	Indigent Defense Commission	2,459,000	335,000	-	81,000	45,000	104,000	50,000	122,000	-	-	11,000	8,000	161,000	2,494,000	2,494,000	-	
30851	Tobacco Indemnification & Revitalization Commission	81,000	9,000	5,000	3,000	1,000	3,000	-	4,000	-	-	4,000	2,000	6,000	82,000	82,000	-	
30852	Virginia Tobacco Settlement Foundation	92,000	10,000	-	3,000	1,000	4,000	-	4,000	-	-	1,000	7,000	92,000	92,000	-		
30912	Department of Veterans Services	633,000	70,000	69,000	25,000	14,000	33,000	-	38,000	-	-	190,000	43,000	51,000	782,000	782,000	-	
30913	Veterans Services Foundation	-	-	-	1,000	-	-	-	-	-	-	7,000	1,000	-	7,000	7,000	-	
30922	Sitter-Barfoot Veterans Care Center	1,003,000	112,000	100,000	34,000	18,000	43,000	-	51,000	-	-	104,000	29,000	69,000	1,035,000	1,035,000	-	
30937	Southern Virginia Higher Education Center	163,000	18,000	-	5,000	3,000	7,000	-	8,000	-	-	-	2,000	10,000	166,000	166,000	-	
30938	New College Institute	52,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	5,000	5,000	57,000	57,000	-		
30942	Virginia Museum of Natural History	129,000	23,000	-	4,000	2,000	5,000	16,000	6,000	-	-	-	(3,000)	8,000	120,000	120,000	-	
30948	Southwest Virginia Higher Education Center	96,000	11,000	-	3,000	2,000	4,000	3,000	5,000	-	-							

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017 Net OPEB Liability	PLUS: FY 2017 Deferred Inflows	LESS: FY 2017 Deferred Outflows	LESS: FY 2018	Deferred	LESS: FY 2018	Deferred	LESS: FY 2018	Deferred	PLUS: FY 2018	Deferred	PLUS: FY 2018	Deferred	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
					Investment Experience	Inflows Expected vs Actual Experience	Inflows Deferred Change In Assumptions	Inflows Deferred Change In Assumptions	Outflows Expected vs Actual Experience	Outflows Deferred Investment Experience	Outflows Deferred Change In Assumptions	Outflows Deferred Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	June 30, 2018 Net OPEB Liability	June 30, 2018 Net OPEB Liability				
	VRS Group Life Plan Total	1,504,840,800	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,978,000	74,251,000	-	-	-	-	-	10,610,000	98,530,000	1,518,735,000	1,518,735,000	-	
Employer Allocation																				
40113	Buchanan County School Board	1,158,000	200,000	-	36,000	20,000	46,000	116,000	54,000	-	-	-	-	-	(16,000)	71,000	1,107,000	1,107,000	-	
40114	Buckingham County School Board	870,000	122,000	-	28,000	15,000	36,000	44,000	42,000	-	-	-	-	-	(4,000)	54,000	853,000	853,000	-	
40115	Campbell County School Board	3,059,000	419,000	-	100,000	54,000	128,000	86,000	150,000	-	-	-	-	-	2,000	198,000	3,064,000	3,064,000	-	
40116	Caroline County School Board	1,685,000	188,000	35,000	55,000	31,000	70,000	10,000	83,000	-	-	-	-	-	28,000	17,000	1,111,000	1,689,000	1,689,000	-
40117	Carroll County School Board	1,759,000	196,000	55,000	56,000	30,000	71,000	65,000	83,000	-	-	-	-	-	45,000	10,000	1,100,000	1,706,000	1,706,000	-
40118	Charles City County School Board	381,000	42,000	3,000	12,000	6,000	15,000	26,000	17,000	-	-	-	-	-	2,000	22,000	356,000	356,000	-	
40119	Charlotte County School Board	906,000	121,000	-	30,000	16,000	38,000	16,000	45,000	-	-	-	-	-	(1,000)	59,000	912,000	912,000	-	
40120	Chesterfield County School Board	23,727,000	2,641,000	444,000	789,000	435,000	1,011,000	-	1,186,000	-	-	-	-	-	657,000	306,000	1,575,000	24,263,000	24,263,000	-
40121	Clarke County School Board	978,000	109,000	-	32,000	18,000	41,000	-	48,000	-	-	-	-	-	7,000	64,000	987,000	987,000	-	
40122	Craig County School Board	285,000	41,000	-	9,000	5,000	12,000	15,000	14,000	-	-	-	-	-	(2,000)	19,000	278,000	278,000	-	
40123	Culpeper County School Board	3,545,000	395,000	16,000	115,000	64,000	148,000	27,000	173,000	-	-	-	-	-	13,000	23,000	3,549,000	3,549,000	-	
40124	Cumberland County School Board	657,000	73,000	5,000	20,000	11,000	26,000	41,000	30,000	-	-	-	-	-	4,000	40,000	618,000	618,000	-	
40125	Dickenson County School Board	785,000	152,000	-	75,000	14,000	32,000	110,000	37,000	-	-	-	-	-	(19,000)	49,000	766,000	766,000	-	
40126	Divide County School Board	1,904,000	212,000	42,000	60,000	33,000	77,000	75,000	90,000	-	-	-	-	-	34,000	7,000	120,000	1,840,000	1,840,000	-
40128	Essex County Public Schools	663,000	95,000	-	20,000	11,000	26,000	61,000	30,000	-	-	-	-	-	-	(8,000)	41,000	621,000	621,000	-
40129	Fairfax County School Board	117,380,000	13,054,000	2,217,000	3,854,000	2,099,000	4,935,000	256,000	5,792,000	-	-	-	-	-	1,797,000	1,308,000	7,708,000	118,262,000	118,262,000	-
40130	Fauquier County School Board	5,967,000	742,000	-	190,000	105,000	243,000	237,000	285,000	-	-	-	-	-	(5,000)	379,000	5,835,000	5,835,000	-	
40131	Floyd County School Board	831,000	115,000	-	28,000	15,000	35,000	19,000	42,000	-	-	-	-	-	11,000	4,000	55,000	851,000	851,000	-
40132	Fluvanna County Public Schools	1,930,000	242,000	-	63,000	34,000	81,000	34,000	95,000	-	-	-	-	-	7,000	127,000	1,935,000	1,935,000	-	
40133	Franklin County Public Schools	3,359,000	374,000	71,000	112,000	61,000	144,000	-	168,000	-	-	-	-	-	109,000	47,000	223,000	3,446,000	3,446,000	-
40134	Frederick County School Board	6,992,000	838,000	-	230,000	126,000	295,000	49,000	346,000	-	-	-	-	-	13,000	41,000	459,000	7,071,000	7,071,000	-
40135	Giles County Schools	990,000	118,000	-	33,000	17,000	42,000	7,000	49,000	-	-	-	-	-	-	9,000	64,000	1,003,000	1,003,000	-
40136	Gloucester County School Board	2,458,000	273,000	83,000	78,000	43,000	100,000	77,000	117,000	-	-	-	-	-	68,000	18,000	156,000	2,397,000	2,397,000	-
40137	Goochland County School Board	1,214,000	135,000	8,000	40,000	23,000	51,000	-	60,000	-	-	-	-	-	14,000	12,000	80,000	1,233,000	1,233,000	-
40138	Grayson County School Board	725,000	81,000	21,000	23,000	13,000	30,000	15,000	35,000	-	-	-	-	-	17,000	6,000	46,000	717,000	717,000	-
40139	Greene County Public Schools	1,403,000	156,000	8,000	150,000	82,000	180,000	18,000	200,000	-	-	-	-	-	6,000	90,000	1,396,000	1,396,000	-	
40140	Greensville County School Board	1,016,000	122,000	-	34,000	18,000	44,000	7,000	51,000	-	-	-	-	-	17,000	8,000	67,000	1,044,000	1,044,000	-
40141	Halifax County School Board	2,285,000	335,000	-	71,000	39,000	90,000	193,000	106,000	-	-	-	-	-	-	(24,000)	140,000	2,169,000	2,169,000	-
40142	Hanover County School Board	8,163,000	909,000	66,000	264,000	146,000	338,000	115,000	397,000	-	-	-	-	-	54,000	48,000	527,000	8,115,000	8,115,000	-
40143	Henrico County School Board	21,300,000	2,371,000	19,000	697,000	383,000	893,000	75,000	1,047,000	-	-	-	-	-	15,000	140,000	1,390,000	21,416,000	21,416,000	-
40144	Henry County Public Schools	2,963,000	330,000	19,000	95,000	53,000	122,000	51,000	143,000	-	-	-	-	-	16,000	14,000	191,000	2,935,000	2,935,000	-
40145	Highland County Public Schools	156,000	17,000	6,000	5,000	3,000	6,000	-	8,000	-	-	-	-	-	5,000	-	11,000	155,000	155,000	-
40146	Isle of Wight County Schools	2,365,000	271,000	-	77,000	42,000	99,000	271,000	116,000	-	-	-	-	-	13,000	154,000	2,369,000	2,369,000	-	
40148	King George County School Board	1,856,000	207,000	155,000	60,000	33,000	76,000	40,000	89,000	-	-	-	-	-	126,000	34,000	118,000	1,830,000	1,830,000	-
40149	King and Queen County School Board	364,000	40,000	7,000	12,000	7,000	15,000	-	18,000	-	-	-	-	-	6,000	6,000	24,000	369,000	369,000	-
40150	King William County School Board	964,000	118,000	-	31,000	17,000	40,000	23,000	47,000	-	-	-	-	-	2,000	62,000	958,000	958,000	-	
40151	Lancaster County Public Schools	629,000	70,000	7,000	20,000	11,000	26,000	14,000	30,000	-	-	-	-	-	6,000	2,000	38,000	621,000	621,000	-
40152	Lee County School Board	1,502,000	167,000	9,000	49,000	27,000	63,000	10,000	78,000	-	-	-	-	-	7,000	11,000	98,000	1,505,000	1,505,000	-
40153	Loudoun County School Board	44,272,000	4,927,000	1,789,000	1,510,000	872,000	1,934,000	-	2,269,000	-	-	-	-	-	3,069,000	951,000	3,011,000	46,412,000	46,412,000	-
40154	Louisa County Public Schools	2,209,000	246,000	-	74,000	42,000	95,000	-	112,000	-	-	-	-	-	54,000	26,000	148,000	2,288,000	2,288,000	-
40155	Lunenburg County School Board	622,000	135,000	-	20,000	11,000	26,000	59,000	30,000	-	-	-	-	-	(9,000)	38,000	624,000	624,000	-	
40156	Madison County School Board	819,000	91,000	21,000	27,000	14,000	34,000	10,000	40,000	-	-	-	-	-	17,000	8,000	53,000	816,000	816,000	-
40157	Mathews County School Board	537,000	60,000	-	17,000	9,000	21,000	24,000	25,000	-	-	-	-	-	-	(1,000)	35,000	515,000	515,000	-
40158	Mecklenburg County School Board	1,811,000	250,000	-	60,000	33,000	76,000	39,000	90,000	-	-	-	-	-	6,000	5,000	120,000	1,834,000	1,834,000	-
40159	Middlesex County School Board	600,000	67,000	-	20,000	11,000	26,000	-	30,000	-	-	-	-	-	17,000	7,000	41,000	623,000	623,000	-
40160	Montgomery County School Board	4,049,000	451,000	78,000	134,000	74,000	172,000	-	201,000	-	-	-	-	-	95,000	49,000	268,000	4,119,000	4,119,000	-
40162	Nelson County Public Schools	926,000	122,000	-	30,000	17,000	39,000	16,000	46,000	-	-	-	-	-	-	3,000	61,000	934,000	934,000	-
40163	New Kent County School Board	1,284,000	143,000	27,000	43,000	23,000	55,000	-	64,000	-	-	-	-	-	39,000	17,000	85,000	1,314,000	1,314,000	-
40165	Northampton County Schools	750,000	91,000	-	24,000	13,000	31,000	20,000	36,000	-	-	-	-	-	-	-	48,000	741,000	741,000	-
40166	Northumberland County School Board	640,000	71,000	8,000	22,000	11,000	28,000	-	32,000	-	-	-	-	-	24,000	9,000	42,000	665,000	665,000	-
40167	Nottoway County School Board	924,000	103,000	-	29,000	17,000	37,000	35,000	44,000	-	-	-	-	-	-	-	58,000	895,000	895,000	-
40168	Orange County Public Schools	2,145,000	280,000	-	70,000	39,000	89,000	53,000	105,000	-	-	-	-	-	5,000	139,000	2,145,			

Virginia Retirement System
 Finance Division
 Analysis of Change in Net OPEB Liability - GLI
 For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	Deferred Inflows	Less: FY 2018	Deferred Inflows	LESS: FY 2018	Deferred Outflows	PLUS: FY 2018	Deferred Outflows	PLUS: FY 2018	Deferred Outflows	PLUS: FY 2018	Normal Employer	Calculated	Actual	Difference
		Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	Expected vs Actual Experience	Change In Assumptions	Change In Proportion	Expected vs Actual Experience	Change In Assumptions	Investment Experience	Change In Assumptions	Change In Proportion	Employer OPEB Expense	Contributions	June 30, 2018	Net OPEB Liability	June 30, 2018	
	VRS Group Life Plan Total	1,504,840,000	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,978,000	74,251,000	-	-	29,978,000	10,610,000	98,530,000	1,518,735,000	1,518,735,000			
	Employer Allocation																		
55133	Franklin County	1,138,000	127,000	45,000	37,000	21,000	47,000	-	56,000	-	-	37,000	14,000	75,000	1,137,000	1,137,000			
55134	Frederick County	3,203,000	356,000	129,000	107,000	60,000	137,000	10,000	161,000	-	-	163,000	58,000	213,000	3,295,000	3,295,000			
55135	Giles County	466,000	52,000	4,000	15,000	9,000	20,000	-	23,000	-	-	9,000	5,000	30,000	477,000	477,000			
55136	Gloucester County	1,154,000	128,000	-	37,000	20,000	47,000	31,000	55,000	-	-	-	2,000	73,000	1,131,000	1,131,000			
55137	Goochland County	829,000	92,000	13,000	30,000	16,000	38,000	-	45,000	-	-	80,000	21,000	58,000	912,000	912,000			
55138	Grayson County	345,000	38,000	8,000	12,000	6,000	15,000	-	18,000	-	-	16,000	7,000	23,000	360,000	360,000			
55139	Greene County	440,000	49,000	8,000	14,000	8,000	18,000	8,000	21,000	-	-	6,000	3,000	28,000	435,000	435,000			
55140	Greensville County	367,000	41,000	9,000	12,000	7,000	16,000	-	18,000	-	-	13,000	6,000	24,000	377,000	377,000			
55141	Halifax County	647,000	72,000	-	21,000	11,000	27,000	8,000	31,000	-	-	-	2,000	42,000	643,000	643,000			
55142	Hanover County	4,950,000	551,000	67,000	164,000	91,000	211,000	-	247,000	-	-	109,000	57,000	327,000	5,054,000	5,054,000			
55143	Henrico County	19,998,000	2,226,000	226,000	650,000	358,000	832,000	197,000	976,000	-	-	185,000	144,000	1,296,000	19,970,000	19,970,000			
55144	Henry County	1,302,000	145,000	-	43,000	24,000	55,000	-	65,000	-	-	8,000	11,000	86,000	1,323,000	1,323,000			
55145	Highland County	109,000	12,000	-	4,000	1,000	5,000	-	5,000	-	-	3,000	8,000	111,000	111,000	111,000			
55146	Isle of Wight County	1,049,000	117,000	-	35,000	20,000	45,000	-	53,000	-	-	24,000	12,000	70,000	1,085,000	1,085,000			
55147	James City County	3,183,000	354,000	18,000	105,000	59,000	135,000	-	158,000	-	-	42,000	31,000	210,000	3,241,000	3,241,000			
55148	King George County	842,000	94,000	17,000	28,000	17,000	36,000	-	43,000	-	-	38,000	13,000	58,000	874,000	874,000			
55149	King and Queen County	192,000	21,000	-	6,000	4,000	8,000	-	10,000	-	-	3,000	2,000	12,000	198,000	198,000			
55150	King William County	304,000	34,000	-	10,000	6,000	13,000	-	15,000	-	-	6,000	3,000	20,000	313,000	313,000			
55151	Lancaster County	379,000	46,000	-	13,000	7,000	16,000	3,000	19,000	-	-	8,000	4,000	25,000	392,000	392,000			
55152	Lee County	401,000	54,000	-	13,000	7,000	17,000	7,000	20,000	-	-	(1,000)	28,000	402,000	402,000	402,000			
55153	Loudoun County	16,291,000	1,813,000	44,000	546,000	300,000	700,000	-	821,000	-	-	356,000	184,000	1,089,000	16,786,000	16,786,000			
55154	Louisa County	951,000	106,000	8,000	31,000	18,000	40,000	-	47,000	-	-	12,000	10,000	63,000	966,000	966,000			
55155	Lunenburg County	176,000	25,000	-	5,000	4,000	7,000	12,000	8,000	-	-	(2,000)	10,000	169,000	169,000	169,000			
55156	Madison County	367,000	41,000	13,000	12,000	7,000	20,000	-	18,000	-	-	11,000	3,000	24,000	369,000	369,000			
55157	Mathews County	202,000	29,000	-	7,000	3,000	9,000	6,000	10,000	-	-	1,000	12,000	205,000	205,000	205,000			
55158	Mecklenburg County	578,000	75,000	5,000	27,000	15,000	29,000	-	34,000	-	-	4,000	8,000	686,000	686,000	686,000			
55159	Middlesex County	227,000	25,000	-	8,000	3,000	10,000	-	11,000	-	-	3,000	3,000	15,000	233,000	233,000			
55160	Montgomery County	1,434,000	182,000	-	47,000	25,000	60,000	33,000	70,000	-	-	3,000	93,000	1,431,000	1,431,000	1,431,000			
55162	Nelson County	325,000	36,000	-	11,000	5,000	14,000	-	16,000	-	-	2,000	21,000	328,000	328,000	328,000			
55163	New Kent County	713,000	79,000	19,000	24,000	13,000	30,000	-	36,000	-	-	23,000	11,000	48,000	728,000	728,000			
55165	Northampton County	664,000	82,000	-	22,000	12,000	28,000	7,000	33,000	-	-	2,000	44,000	668,000	668,000	668,000			
55166	Northumberland County	336,000	37,000	19,000	11,000	6,000	14,000	-	17,000	-	-	15,000	7,000	23,000	339,000	339,000			
55167	Nottoway County	275,000	31,000	-	9,000	5,000	12,000	-	14,000	-	-	5,000	18,000	281,000	281,000	281,000			
55168	Orange County	839,000	93,000	20,000	27,000	14,000	35,000	15,000	41,000	-	-	16,000	7,000	55,000	830,000	830,000			
55169	Page County	561,000	65,000	-	18,000	10,000	24,000	2,000	28,000	-	-	-	4,000	37,000	567,000	567,000			
55170	Patrick County	451,000	50,000	7,000	16,000	9,000	20,000	-	24,000	-	-	37,000	10,000	32,000	488,000	488,000			
55171	Pittsylvania County	1,167,000	130,000	7,000	38,000	22,000	49,000	-	58,000	-	-	6,000	11,000	75,000	1,181,000	1,181,000			
55172	Powhatan County	639,000	71,000	21,000	21,000	11,000	27,000	7,000	31,000	-	-	17,000	7,000	39,000	639,000	639,000			
55173	Prince Edward County	143,000	15,000	-	4,000	2,000	5,000	7,000	20,000	-	-	1,000	21,000	416,000	416,000	416,000			
55174	Prince George County	1,022,000	123,000	-	32,000	19,000	41,000	42,000	49,000	-	-	(1,000)	64,000	995,000	995,000	995,000			
55176	Prince William County	20,400,000	2,271,000	57,000	691,000	381,000	885,000	-	1,038,000	-	-	651,000	270,000	1,377,000	21,239,000	21,239,000			
55177	County of Pulaski	949,000	106,000	16,000	31,000	18,000	40,000	-	47,000	-	-	23,000	12,000	64,000	968,000	968,000			
55178	Rappahannock County	223,000	41,000	-	7,000	4,000	10,000	13,000	11,000	-	-	5,000	-	16,000	230,000	230,000			
55179	Richmond County	220,000	24,000	-	8,000	3,000	10,000	-	11,000	-	-	10,000	4,000	15,000	233,000	233,000			
55180	Roanoke County	3,776,000	420,000	32,000	124,000	69,000	159,000	-	187,000	-	-	36,000	35,000	248,000	3,822,000	3,822,000			
55181	Rockbridge County	533,000	59,000	8,000	18,000	9,000	23,000	-	26,000	-	-	10,000	6,000	34,000	542,000	542,000			
55182	Rockingham County	2,045,000	228,000	52,000	68,000	37,000	87,000	-	102,000	-	-	59,000	27,000	136,000	2,081,000	2,081,000			
55183	Russell County	465,000	52,000	-	16,000	9,000	21,000	-	24,000	-	-	23,000	7,000	31,000	494,000	494,000			
55184	Scott County	450,000	61,000	-	15,000	8,000	19,000	9,000	22,000	-	-	-	4,000	30,000	456,000	456,000			
55185	Shenandoah County	1,018,000	130,000	-	34,000	18,000	43,000	14,000	50,000	-	-	-	7,000	66,000	1,030,000	1,030,000			
55186	Smyth County	606,000	84,000	-	20,000	10,000	25,000	22,000	29,000	-	-	(1,000)	39,000	602,000	602,000	602,000			
55187	Southampton County	635,000	71,000	9,000	21,000	11,000	27,000	-	31,000	-	-	7,000	3,000	42,000	637,000	637,000			
55188	Spotsylvania County	3,881,000	432,000	75,000	132,000	72,000	168,000	-	198,000	-	-	177,000	64,000	262,000	4,043,000	4,043,000			
55189	Stafford County	4,120,000	459,000	143,000	136,000	75,000	175,000	-	205,000	-	-	146,000	60,000	272,000	4,189,000	4,189,000			
55190	Surry County	330,000	37,000	6,000	11,000	6,000	14,000	-	16,000	-	-	5,000	2,000	21,000	332,000	332,000			
55191																			

Virginia Retirement System
 Finance Division
 Analysis of Change in Net OPEB Liability - GLI
 For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017 Net OPEB Liability	PLUS: FY 2017 Deferred Inflows	LESS: FY 2017 Deferred Outflows	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference		
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Assumptions	Employer OPEB Expense	Normal Employer Contributions	June 30, 2018 Net OPEB Liability	June 30, 2018 Net OPEB Liability			
VRS Group Life Plan Total		1,504,840,000	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,978,000	74,251,000	-	-	-	-	29,978,000	10,610,000	98,530,000	1,518,735,000	1,518,735,000	-
Employer Allocation																			
55218	Town of Craigsville	16,000	2,000	-	1,000	(1,000)	1,000	-	1,000	-	-	-	-	-	2,000	16,000	16,000	-	-
55219	City of Staunton	1,086,000	139,000	-	36,000	20,000	47,000	15,000	55,000	-	-	20,000	9,000	73,000	1,118,000	1,118,000	-	-	-
55220	City of Suffolk	5,234,000	583,000	275,000	173,000	95,000	221,000	-	260,000	-	-	248,000	93,000	346,000	5,308,000	5,308,000	-	-	-
55221	City of Williamsburg	815,000	99,000	-	28,000	15,000	35,000	6,000	41,000	-	-	23,000	8,000	56,000	846,000	846,000	-	-	-
55222	City of Winchester	2,000,000	258,000	-	65,000	36,000	83,000	47,000	98,000	-	-	-	3,000	131,000	1,997,000	1,997,000	-	-	-
55223	City of Martinsville	1,095,000	152,000	-	35,000	19,000	45,000	48,000	53,000	-	-	-	(3,000)	71,000	1,079,000	1,079,000	-	-	-
55224	City of Falls Church	112,000	12,000	-	3,000	3,000	4,000	7,000	5,000	-	-	-	-	7,000	105,000	105,000	-	-	-
55225	City of Colonial Heights	1,069,000	149,000	-	34,000	19,000	44,000	49,000	51,000	-	-	-	(3,000)	67,000	1,053,000	1,053,000	-	-	-
55226	Town of Front Royal	606,000	67,000	3,000	20,000	11,000	25,000	3,000	30,000	-	-	2,000	4,000	39,000	608,000	608,000	-	-	-
55227	Town of Boyce	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55228	Town of Middletown	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55229	Town of Chilhowie	69,000	8,000	-	2,000	1,000	3,000	-	3,000	-	-	-	-	(2,000)	5,000	67,000	67,000	-	-
55230	City of Covington	307,000	38,000	-	10,000	5,000	13,000	10,000	15,000	-	-	-	-	19,000	303,000	303,000	-	-	-
55231	Town of Floyd	13,000	1,000	-	-	-	1,000	-	1,000	-	-	-	-	-	1,000	13,000	13,000	-	-
55232	City of Franklin	614,000	82,000	-	20,000	11,000	25,000	20,000	30,000	-	-	-	(1,000)	39,000	610,000	610,000	-	-	-
55233	City of Chesapeake	12,702,000	1,414,000	194,000	418,000	231,000	536,000	-	629,000	-	-	194,000	133,000	834,000	12,859,000	12,859,000	-	-	-
55234	City of Virginia Beach	25,877,000	2,880,000	297,000	853,000	470,000	1,093,000	-	1,282,000	-	-	344,000	256,000	1,701,000	26,225,000	26,225,000	-	-	-
55235	City of Norton	260,000	32,000	-	8,000	5,000	11,000	8,000	13,000	-	-	-	-	16,000	257,000	257,000	-	-	-
55236	City of Manassas Park	740,000	82,000	4,000	24,000	14,000	31,000	-	37,000	-	-	8,000	7,000	49,000	752,000	752,000	-	-	-
55237	Town of Exmore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55238	Town of Pound	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55239	Town of Grottoes	64,000	7,000	-	2,000	1,000	3,000	-	3,000	-	-	-	-	3,000	65,000	65,000	-	-	-
55240	Town of Onley	19,000	2,000	-	1,000	-	1,000	-	1,000	-	-	-	1,000	-	21,000	21,000	-	-	-
55241	Town of West Point	118,000	13,000	-	4,000	2,000	5,000	-	6,000	-	-	-	2,000	7,000	121,000	121,000	-	-	-
55242	Town of South Hill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55243	Town of Rural Retreat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55244	Town of Dillwyn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55245	Town of Scottsville	16,000	2,000	-	-	-	1,000	3,000	1,000	-	-	-	(1,000)	2,000	12,000	12,000	-	-	-
55246	Town of Burkeville	8,000	1,000	-	-	1,000	-	-	-	-	-	-	-	(1,000)	9,000	9,000	-	-	-
55247	Town of Madison	1,000	-	-	-	-	-	-	-	-	-	-	1,000	-	2,000	2,000	-	-	-
55248	Town of Pennington Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55249	Town of La Crosse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55250	Town of Rich Creek	-	-	-	-	1,000	-	-	-	-	-	9,000	2,000	-	10,000	10,000	-	-	-
55251	Town of White Stone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55252	Town of Windsor	50,000	5,000	-	2,000	-	2,000	-	2,000	-	-	-	(1,000)	4,000	48,000	48,000	-	-	-
55253	Town of Haysi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55254	Town of Stephens City	31,000	3,000	-	1,000	1,000	1,000	-	2,000	-	-	-	2,000	1,000	34,000	34,000	-	-	-
55255	Town of Broadax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55256	Town of Mineral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55257	Town of Lebanon	172,000	19,000	3,000	6,000	3,000	7,000	-	8,000	-	-	2,000	(1,000)	10,000	171,000	171,000	-	-	-
55258	City of Newport News	4,564,000	508,000	529,000	168,000	92,000	215,000	-	252,000	-	-	946,000	228,000	335,000	5,159,000	5,159,000	-	-	-
55259	Town of Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55260	Town of Haymarket	47,000	10,000	-	1,000	1,000	2,000	4,000	2,000	-	-	-	(3,000)	3,000	45,000	45,000	-	-	-
55261	Town of Lovettsville	43,000	5,000	-	1,000	1,000	2,000	-	2,000	-	-	-	(3,000)	2,000	41,000	41,000	-	-	-
55300	Town of Abingdon	446,000	58,000	-	13,000	8,000	17,000	43,000	20,000	-	-	-	(5,000)	27,000	411,000	411,000	-	-	-
55301	Town of Dumfries	79,000	33,000	-	4,000	1,000	5,000	20,000	5,000	-	-	28,000	2,000	6,000	111,000	111,000	-	-	-
55302	Town of Iron Gate	5,000	1,000	-	-	-	-	-	-	-	-	(2,000)	1,000	3,000	3,000	3,000	-	-	-
55303	Town of Montross	7,000	1,000	-	-	1,000	-	-	-	-	-	-	-	7,000	7,000	7,000	-	-	-
55304	Town of South Boston	249,000	28,000	-	8,000	5,000	11,000	-	13,000	-	-	5,000	3,000	18,000	256,000	256,000	-	-	-
55305	Town of Gretna	36,000	4,000	-	1,000	-	2,000	-	2,000	-	-	-	-	3,000	36,000	36,000	-	-	-
55306	Town of Remington	13,000	1,000	-	-	1,000	-	-	1,000	-	-	-	-	2,000	12,000	12,000	-	-	-
55307	City of Lexington	379,000	88,000	-	13,000	7,000	17,000	37,000	19,000	-	-	13,000	(3,000)	25,000	397,000	397,000	-	-	-
55308	City of Waynesboro	1,070,000	144,000	-	34,000	19,000	44,000	44,000	52,000	-	-	(3,000)	68,000	1,054,000	1,054,000	-	-	-	-
55309	Town of Colonial Beach	149,000	20,000	-	5,000	2,000	6,000	12,000	7,000	-	-	-	(2,000)	9,000	140,000	140,000	-	-	-
55310	Town of Smithfield	233,000	26,000	12,000	7,000	4,000	10,000	7,000	11,000	-	-	10,000	3,000	15,000	228,000	228,000	-	-	-
55311	Town of Brookeale	23,000	3,000	-	1,000	-	1,000	-	1,000	-	-	-	(1,000)	1,000	23,000	23,000	-	-	-
55312	Town of Hamilton	23,000	3,000	-	1,000	-	1,000	-	1,000	-	-	-	-	1,000	24,000	24,000	-	-	-
55313	City of Galax	506,000	56,000	-	16,000	8,000	21,000	17,000	24,000	-	-	-	-	31,000	493,000	493,000	-	-	-
55314	Town of Jonesville	31,000	3,000	-	1,000	1,000	1,000	-	2,000	-	-	-	-	2,000	31,000	31,000	-	-	-
55315	Town of Wytheville	530,000	59,000	-	17,000	9,000	22,000	11,000	26,000	-	-	2,000	34,000	524,000	524,000	-	-	-	-
55316	City of Fairfax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55317	Town of Vienna	978,000	109,000	7,000	32,000	18,000	41,000	-	48,000	-	-	9,000	9,000	64,000	991,000	991,000	-	-	-
55318	Town of Vinton	299,000	33,000	23,000	10,000	5,000	13,000	-	15,000	-	-	19,000	5,000	19,000	301,000	301,000	-		

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	Deferred Inflows	LESS: FY 2018	Deferred Inflows	LESS: FY 2018	Deferred Inflows	PLUS: FY 2018	Deferred Outflows	PLUS: FY 2018	Deferred Outflows	PLUS: FY 2018	Employer OPEB Expense	LESS: FY 2018	Calculated	Actual	Difference
		Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	Expected vs Actual Experience	Change In Assumptions	Change In Proportion	Expected vs Actual Experience	Change In Assumptions	Investment Experience	Change In Assumptions	Change In Proportion	Normal Employer Contributions	Net OPEB Liability	Net OPEB Liability				
Employer Allocation		1,504,840,000	184,797,000	17,309,000	49,407,000	27,225,000	63,232,000	29,978,000	74,251,000	-	-	-	-	-	10,610,000	98,530,000	1,518,735,000	1,518,735,000	-	
55424	Hopewell Redevelopment and Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55425	Colonial Services Board	721,000	80,000	54,000	24,000	13,000	30,000	-	36,000	-	-	44,000	13,000	46,000	727,000	727,000	-	-	-	
55426	Blacksburg-VPI Sanitation Authority	79,000	9,000	-	2,000	2,000	3,000	-	4,000	-	-	-	(2,000)	6,000	77,000	77,000	-	-	-	
55427	Potomac River Fisheries Commission	23,000	3,000	-	1,000	-	1,000	-	1,000	-	-	-	(2,000)	1,000	22,000	22,000	-	-	-	
55428	Chesapeake Bay Bridge & Tunnel District	637,000	71,000	4,000	21,000	11,000	27,000	-	31,000	-	-	3,000	5,000	41,000	643,000	643,000	-	-	-	
55429	Alexandria Redevelopment & Housing Authority	391,000	43,000	3,000	13,000	7,000	16,000	-	19,000	-	-	2,000	5,000	26,000	395,000	395,000	-	-	-	
55430	Albemarle County Service Authority	307,000	34,000	-	10,000	6,000	13,000	-	15,000	-	-	3,000	3,000	20,000	313,000	313,000	-	-	-	
55431	Franklin Redevelopment & Housing Authority	36,000	4,000	5,000	1,000	-	2,000	-	2,000	-	-	4,000	2,000	4,000	36,000	36,000	-	-	-	
55432	Bristol Redevelopment & Housing Authority	80,000	9,000	-	3,000	2,000	3,000	-	4,000	-	-	-	3,000	6,000	82,000	82,000	-	-	-	
55433	Norfolk Redevelopment & Housing Authority	1,106,000	123,000	35,000	36,000	20,000	46,000	11,000	54,000	-	-	29,000	12,000	72,000	1,104,000	1,104,000	-	-	-	
55435	Richmond Metropolitan Authority	310,000	65,000	-	10,000	6,000	12,000	36,000	15,000	-	-	-	(6,000)	20,000	300,000	300,000	-	-	-	
55436	Riverside Regional Jail	1,155,000	183,000	-	40,000	22,000	52,000	44,000	61,000	-	-	70,000	12,000	81,000	1,242,000	1,242,000	-	-	-	
55439	Rappahannock-Rapidan Planning District Commission	25,000	6,000	-	1,000	1,000	1,000	2,000	1,000	-	-	3,000	1,000	1,000	29,000	29,000	-	-	-	
55440	Shenandoah Valley Juvenile Detention Home	236,000	26,000	14,000	8,000	5,000	11,000	-	13,000	-	-	28,000	8,000	17,000	256,000	256,000	-	-	-	
55442	Southside Regional Library Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55443	Bedford Public Library	54,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	(1,000)	4,000	53,000	53,000	-	-	-	
55445	Chesterfield County Health Center Commission	551,000	77,000	-	16,000	8,000	20,000	82,000	24,000	-	-	-	(13,000)	31,000	482,000	482,000	-	-	-	
55446	Washington County Service Authority	283,000	35,000	-	9,000	6,000	12,000	3,000	14,000	-	-	-	4,000	17,000	289,000	289,000	-	-	-	
55447	Rappahannock Area Community Services Board	1,567,000	174,000	109,000	52,000	28,000	66,000	-	78,000	-	-	96,000	32,000	104,000	1,588,000	1,588,000	-	-	-	
55449	Hampton Roads Planning District Commission	252,000	47,000	-	9,000	4,000	11,000	15,000	13,000	-	-	10,000	-	17,000	266,000	266,000	-	-	-	
55450	Meherrin Regional Library	21,000	2,000	-	1,000	-	1,000	-	1,000	-	-	-	(1,000)	-	21,000	21,000	-	-	-	
55451	New River Valley Planning District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55452	Northern Virginia Healthcare Center & District Home	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55453	Rockbridge Area Community Services Board	313,000	40,000	-	11,000	7,000	14,000	4,000	17,000	-	-	29,000	6,000	23,000	346,000	346,000	-	-	-	
55454	Greensville/Emporia Department of Social Services	88,000	10,000	-	3,000	1,000	4,000	-	4,000	-	-	-	(2,000)	6,000	86,000	86,000	-	-	-	
55455	James City Service Authority	333,000	40,000	-	11,000	6,000	14,000	2,000	17,000	-	-	4,000	21,000	340,000	340,000	-	-	-	-	
55456	Accomack-Norfolk Planning District Commission	58,000	10,000	-	2,000	1,000	2,000	3,000	3,000	-	-	-	(3,000)	3,000	57,000	57,000	-	-	-	
55457	Harrisonburg/Rockingham Sewer Authority	127,000	14,000	-	4,000	3,000	5,000	-	6,000	-	-	-	(1,000)	9,000	125,000	125,000	-	-	-	
55458	Wytheville Redevelopment & Housing Authority	40,000	4,000	-	1,000	-	2,000	-	2,000	-	-	-	(3,000)	3,000	37,000	37,000	-	-	-	
55459	Waynesboro Redevelopment and Housing Authority	70,000	8,000	-	2,000	1,000	2,000	15,000	3,000	-	-	-	(3,000)	3,000	55,000	55,000	-	-	-	
55460	Region Ten Community Services Board	1,708,000	190,000	23,000	57,000	31,000	73,000	-	86,000	-	-	43,000	20,000	114,000	1,749,000	1,749,000	-	-	-	
55462	LENOWISCO Planning District Commission	26,000	8,000	-	1,000	-	1,000	4,000	1,000	-	-	-	(4,000)	2,000	23,000	23,000	-	-	-	
55465	Rivanna Water & Sewer Authority	376,000	42,000	8,000	13,000	7,000	16,000	-	19,000	-	-	15,000	6,000	25,000	389,000	389,000	-	-	-	
55466	Appomattox River Water Authority	119,000	16,000	-	4,000	2,000	5,000	2,000	6,000	-	-	-	(3,000)	7,000	118,000	118,000	-	-	-	
55467	Campbell County Utilities and Service Authority	99,000	11,000	-	3,000	2,000	4,000	-	5,000	-	-	-	1,000	7,000	100,000	100,000	-	-	-	
55469	Eastern Shore Community Services Board	397,000	44,000	14,000	13,000	7,000	17,000	-	20,000	-	-	11,000	8,000	27,000	402,000	402,000	-	-	-	
55470	ANCHOR Commission	15,000	2,000	-	-	-	1,000	-	1,000	-	-	-	-	2,000	15,000	15,000	-	-	-	
55471	Central Virginia Community Services	2,247,000	307,000	-	72,000	40,000	93,000	86,000	109,000	-	-	-	(1,000)	145,000	2,226,000	2,226,000	-	-	-	
55472	District 19 Community Services Board	680,000	131,000	-	23,000	13,000	29,000	45,000	24,000	-	-	14,000	(2,000)	40,000	702,000	702,000	-	-	-	
55473	Tidewater Transportation District	1,421,000	158,000	-	45,000	25,000	57,000	52,000	67,000	-	-	-	-	90,000	1,377,000	1,377,000	-	-	-	
55474	Upper Occoquan Sewage Authority	1,130,000	126,000	-	36,000	21,000	46,000	24,000	54,000	-	-	-	-	3,000	1,114,000	1,114,000	-	-	-	
55475	New River Valley Juvenile Detention Home	63,000	10,000	-	2,000	1,000	3,000	2,000	3,000	-	-	-	(4,000)	3,000	61,000	61,000	-	-	-	
55476	Rockbridge Regional Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55477	Frederick County Sanitation Authority	272,000	30,000	14,000	9,000	5,000	12,000	-	14,000	-	-	22,000	7,000	18,000	287,000	287,000	-	-	-	
55478	Western Tidewater Community Services Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55479	Cumberland Mountain Community Services	840,000	94,000	46,000	29,000	16,000	37,000	-	44,000	-	-	78,000	23,000	59,000	892,000	892,000	-	-	-	
55482	Middle Peninsula/Northern Neck Public Service Auth	1,091,000	121,000	45,000	35,000	18,000	45,000	30,000	52,000	-	-	37,000	9,000	68,000	1,069,000	1,069,000	-	-	-	
55483	Rockbridge County Public Service Authority	32,000	4,000	-	1,000	1,000	1,000	-	2,000	-	-	-	-	3,000	32,000	32,000	-	-	-	
55484	Danville-Pittsylvania Mental Health Services Board	781,000	87,000	31,000	26,000	14,000	33,000	-	39,000	-	-	30,000	13,000	53,000	793,000	793,000	-	-	-	
55485	Crater Youth Care Commission	99,000	14,000	-	3,000	2,000	4,000	2,000	5,000	-	-	-	3,000	8,000	102,000	102,000	-	-	-	
55486	Southeastern Tidewater Manpower Authority	151,000	25,000	-	5,000	2,000	6,000	18,000	7,000	-	-	-	(2,000)	9,000	141,000	141,000	-	-	-	
55487	Capital Regional Airport Commission	647,000	72,000	8,000	22,000	13,000	29,000	-	34,000	-	-	41,000	13,000	46,000	689,000	689,000	-	-	-	
55488	Northwestern Community Services Board	536,000	60,000	14,000	19,000	11,000	25,000	-	29,000	-	-	63,000	16,000	38,000	597,000	597,000	-	-	-	
55489	Harrisonburg-Rockingham Community Services Board	490,000	55,000	25,000	17,000	9,000	22,000	-	25,000	-	-	44,000	12,000	33,000	520,000	520,000	-	-	-	
55491	Middle Peninsula Regional Security Center	228,000	25,000	-	7,000	5,000	9,000	-	11,000	-	-	-	(1,000)	15,000	227,000	227,000	-	-	-	
55492	Northern Neck Planning District Commission	22,000	3,000	-	1,000	-	1,000	-	1,000	-	-	-	-	2,000	22,000	22,000	-	-	-	
55493	Planning District One Community Services Board	20,000	2,000	-	1,000	-	1,000	-	1,000	-	-	-	-	1,000	20,000	20,000	-	-	-	
55494	Rockbridge Area Social Services Board	73,000	8,000	-	3,000	1,000	3,000	-	4,000	-	-	5,000	2,000	7,000	78,000	78,000	-	-	-	
55495	Dinwiddie County Water Authority	43,000	5,000	-	1															

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	Deferred Inflows	LESS: FY 2018	Deferred Inflows	LESS: FY 2018	Deferred Outflows	PLUS: FY 2018	Deferred Outflows	PLUS: FY 2018	Deferred Outflows	PLUS: FY 2018	Normal Employer Contributions	Calculated	Actual	Difference
		Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	Expected vs Actual Experience	Change In Assumptions	Change In Proportion	Expected vs Actual Experience	Change In Assumptions	Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	Net OPEB Liability	Net OPEB Liability				
	VRS Group Life Plan Total	1,504,840,800	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,978,000	74,251,000	-	-	-	-	-	10,610,000	98,530,000	1,518,735,000	1,518,735,000	-
	Employer Allocation																		
55519	Charlotte County Public Schools	55,000	6,000	4,000	2,000	1,000	2,000	-	3,000	-	-	-	-	3,000	(1,000)	3,000	54,000	54,000	-
55520	Chesterfield County Public Schools	1,282,000	538,000	-	45,000	24,000	57,000	322,000	67,000	-	-	-	71,000	(50,000)	89,000	1,371,000	1,371,000	-	
55521	Clarke County Public Schools	56,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	-	(2,000)	4,000	54,000	54,000	-	
55522	Winchester City Public Schools	184,000	20,000	5,000	6,000	3,000	8,000	-	9,000	-	-	-	4,000	(1,000)	12,000	182,000	182,000	-	
55523	Culpeper County Public Schools	360,000	40,000	19,000	12,000	6,000	15,000	-	18,000	-	-	-	15,000	4,000	24,000	361,000	361,000	-	
55524	Cumberland County Public Schools	56,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	-	(2,000)	3,000	55,000	55,000	-	
55525	Dickenson County Public Schools	106,000	22,000	-	3,000	3,000	4,000	8,000	5,000	-	-	-	-	(4,000)	7,000	104,000	104,000	-	
55526	Dinwiddie County Public Schools	148,000	32,000	-	5,000	2,000	6,000	13,000	7,000	-	-	-	-	(5,000)	10,000	146,000	146,000	-	
55528	Essex County Public Schools	52,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	-	(1,000)	3,000	52,000	52,000	-	
55530	Covington City Public Schools	32,000	4,000	-	1,000	1,000	1,000	-	1,000	-	-	-	-	(3,000)	2,000	29,000	29,000	-	
55531	Floyd County Public Schools	123,000	14,000	-	4,000	3,000	5,000	-	6,000	-	-	-	-	4,000	7,000	128,000	128,000	-	
55532	Fluvanna County Public Schools	189,000	26,000	-	6,000	3,000	8,000	11,000	9,000	-	-	-	-	(1,000)	12,000	183,000	183,000	-	
55533	Chesapeake City Public Schools	1,777,000	217,000	-	56,000	30,000	71,000	93,000	84,000	-	-	-	-	(7,000)	112,000	1,709,000	1,709,000	-	
55534	Virginia Beach City Public Schools	3,617,000	449,000	-	117,000	65,000	150,000	81,000	176,000	-	-	-	9,000	234,000	3,604,000	3,604,000	-		
55535	Giles County Public Schools	30,000	3,000	-	1,000	1,000	1,000	-	1,000	-	-	-	-	-	1,000	30,000	30,000	-	
55536	Gloucester County Public Schools	250,000	73,000	-	8,000	4,000	10,000	47,000	12,000	-	-	-	-	(8,000)	17,000	241,000	241,000	-	
55537	Goochland County Public Schools	59,000	14,000	-	2,000	1,000	3,000	7,000	3,000	-	-	-	-	1,000	3,000	61,000	61,000	-	
55538	Grayson County Public Schools	86,000	10,000	-	2,000	2,000	3,000	10,000	4,000	-	-	-	-	(1,000)	5,000	77,000	77,000	-	
55539	Greene County Public Schools	146,000	16,000	-	4,000	3,000	6,000	8,000	7,000	-	-	-	-	(1,000)	10,000	137,000	137,000	-	
55540	Greensville County Public Schools	69,000	8,000	-	2,000	2,000	3,000	-	3,000	-	-	-	-	1,000	3,000	71,000	71,000	-	
55541	Halifax County Public Schools	146,000	28,000	-	4,000	2,000	6,000	24,000	6,000	-	-	-	-	(4,000)	8,000	132,000	132,000	-	
55542	Hanover County Public Schools	425,000	104,000	-	13,000	8,000	17,000	62,000	20,000	-	-	-	-	(11,000)	27,000	411,000	411,000	-	
55543	Henrico County Public Schools	57,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	-	1,000	3,000	59,000	59,000	-	
55544	Henry County Public Schools	283,000	31,000	13,000	9,000	5,000	12,000	-	14,000	-	-	-	11,000	4,000	18,000	286,000	286,000	-	
55545	Highland County Public Schools	19,000	2,000	-	1,000	-	1,000	-	1,000	-	-	-	-	-	1,000	19,000	19,000	-	
55546	Isle of Wight County Public Schools	131,000	18,000	-	4,000	3,000	5,000	6,000	6,000	-	-	-	-	(1,000)	9,000	128,000	128,000	-	
55548	King George County Public Schools	205,000	23,000	25,000	7,000	4,000	8,000	5,000	10,000	-	-	-	21,000	4,000	12,000	202,000	202,000	-	
55549	King and Queen County Public Schools	56,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	-	2,000	3,000	59,000	59,000	-	
55550	King William County Public Schools	107,000	17,000	-	3,000	3,000	4,000	9,000	5,000	-	-	-	-	(1,000)	6,000	103,000	103,000	-	
55551	Lancaster County Public Schools	70,000	8,000	-	2,000	1,000	3,000	-	3,000	-	-	-	-	(2,000)	5,000	68,000	68,000	-	
55552	Lee County Public Schools	158,000	18,000	4,000	5,000	3,000	7,000	-	8,000	-	-	-	3,000	1,000	10,000	159,000	159,000	-	
55553	Loudoun County Public Schools	4,384,000	536,000	-	150,000	83,000	193,000	39,000	226,000	-	-	-	184,000	57,000	300,000	4,622,000	4,622,000	-	
55554	Louisa County Public Schools	310,000	35,000	-	10,000	5,000	13,000	10,000	15,000	-	-	-	-	-	21,000	301,000	301,000	-	
55555	Lunenburg County Public Schools	53,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	-	(2,000)	4,000	51,000	51,000	-	
55556	Madison County Public Schools	63,000	7,000	-	2,000	1,000	3,000	-	3,000	-	-	-	3,000	1,000	3,000	68,000	68,000	-	
55557	Mathews County Public Schools	64,000	7,000	-	2,000	1,000	3,000	-	3,000	-	-	-	-	(1,000)	3,000	64,000	64,000	-	
55558	Mecklenburg County Public Schools	87,000	10,000	22,000	3,000	1,000	4,000	-	4,000	-	-	-	18,000	5,000	6,000	88,000	88,000	-	
55559	Middlesex County Public Schools	37,000	4,000	-	2,000	-	2,000	-	2,000	-	-	-	-	-	3,000	37,000	37,000	-	
55560	Montgomery County Public Schools	476,000	53,000	-	12,000	6,000	15,000	113,000	18,000	-	-	-	-	(18,000)	25,000	358,000	358,000	-	
55562	Nelson County Public Schools	129,000	14,000	-	4,000	3,000	5,000	-	6,000	-	-	-	-	-	7,000	130,000	130,000	-	
55563	New Kent County Public Schools	99,000	11,000	-	3,000	2,000	4,000	-	5,000	-	-	-	-	2,000	8,000	100,000	100,000	-	
55565	Northampton County Public Schools	81,000	9,000	-	3,000	1,000	3,000	-	4,000	-	-	-	-	(1,000)	7,000	79,000	79,000	-	
55566	Northumberland County Public Schools	58,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	-	-	4,000	58,000	58,000	-	
55567	Nottoway County Public Schools	79,000	9,000	-	2,000	2,000	3,000	6,000	4,000	-	-	-	-	-	6,000	73,000	73,000	-	
55568	Orange County Public Schools	249,000	36,000	-	8,000	5,000	10,000	6,000	12,000	-	-	-	-	(2,000)	17,000	249,000	249,000	-	
55569	Page County Public Schools	149,000	24,000	-	5,000	3,000	6,000	6,000	7,000	-	-	-	-	(2,000)	9,000	149,000	149,000	-	
55570	Patrick County Public Schools	144,000	16,000	-	5,000	2,000	6,000	-	7,000	-	-	-	-	(2,000)	9,000	143,000	143,000	-	
55571	Pittsylvania County Public Schools	232,000	26,000	-	7,000	5,000	9,000	9,000	11,000	-	-	-	-	-	15,000	224,000	224,000	-	
55572	Powhatan County Public Schools	140,000	20,000	-	4,000	3,000	6,000	9,000	7,000	-	-	-	-	(1,000)	8,000	136,000	136,000	-	
55573	Prince Edward County Public Schools	48,000	8,000	-	2,000	-	2,000	-	2,000	-	-	-	-	(1,000)	3,000	48,000	48,000	-	
55574	Prince George County Public Schools	323,000	39,000	-	10,000	5,000	12,000	30,000	14,000	-	-	-	-	(4,000)	20,000	295,000	295,000	-	
55576	Prince William County Public Schools	4,616,000	514,000	65,000	151,000	83,000	193,000	20,000	227,000	-	-	-	53,000	40,000	301,000	4,637,000	4,637,000	-	
55577	Pulaski County Public Schools	177,000	34,000	-	6,000	3,000	8,000	12,000	9,000	-	-	-	-	2,000	11,000	182,000	182,000	-	
55578	Rappahannock County Public Schools	55,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	-	(2,000)	3,000	54,000	54,000	-	
55579	Richmond County Public Schools	5,000	1,000	-	-	-	-	-	-	-	-	-	-	(1,000)	(1,000)	6,000	6,000	-	
55580	Roanoke County Public Schools	250,000	36,000	-	8,000	5,000	10,000	6,000	12,000	-	-	-	-	(1,000)	16,000	252,000	252,000	-	
55581	Rockbridge County Public Schools	111,000	22,000	-	3,000	3,000	4,000	15,000	5,000	-	-	-	-	(2,000)	6,000	105,000	105,000	-	
55582	Rockingham County Public Schools	651,000	90,000	-	21,000	12,000	27,000	23,000	32,000	-	-	-	-	-	41,000	649,000	649,000	-	
55583	Russell County Public Schools	216,000	29,000	-	7,000	3,000	9,000	12,000	10,000	-	-	-	-	(1,000)	13,000	210,000	210,000	-	
55584	Scott County Public Schools	179,000	20,000	-	6,000	3,00													

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	Deferred Inflows	LESS: FY 2018	Deferred Inflows	LESS: FY 2018	Deferred Inflows	PLUS: FY 2018	Deferred Outflows	PLUS: FY 2018	Deferred Outflows	PLUS: FY 2018	Employer OPEB Expense	LESS: FY 2018	Calculated	Actual	Difference
		Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	Expected vs Actual Experience	Change In Assumptions	Change In Proportion	Expected vs Actual Experience	Change In Assumptions	Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	June 30, 2018	Net OPEB Liability	June 30, 2018	Net OPEB Liability			
	VRS Group Life Plan Total	1,504,840,000	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,978,000	74,251,000	-	-	29,978,000	10,610,000	98,530,000	1,518,735,000	1,518,735,000				
	Employer Allocation																			
55609	Hopewell City Public Schools	153,000	17,000	-	5,000	3,000	7,000	-	8,000	-	-	8,000	3,000	10,000	154,000	154,000				
55610	Lynchburg City Public Schools	307,000	47,000	-	10,000	5,000	13,000	14,000	15,000	-	-	-	(1,000)	20,000	306,000	306,000				
55611	Fauquier County Public Schools	609,000	68,000	15,000	19,000	11,000	25,000	16,000	29,000	-	-	12,000	4,000	38,000	598,000	598,000				
55612	Brunswick County Public Schools	93,000	10,000	-	3,000	1,000	4,000	3,000	4,000	-	-	-	-	6,000	90,000	90,000				
55613	PD Pruden Vocational-Technical Center	5,000	1,000	-	-	-	-	5,000	-	-	-	-	(1,000)	-	-	-				
55614	Portsmouth City Public Schools	638,000	93,000	-	20,000	11,000	26,000	40,000	30,000	-	-	-	(4,000)	39,000	621,000	621,000				
55615	Campbell County Public Schools	252,000	28,000	-	8,000	5,000	11,000	-	12,000	-	-	-	4,000	16,000	256,000	256,000				
55616	Richmond Public Schools	815,000	137,000	-	27,000	14,000	35,000	38,000	41,000	-	-	7,000	(1,000)	56,000	829,000	829,000				
55617	Roanoke City Schools	262,000	29,000	5,000	10,000	5,000	12,000	-	14,000	-	-	30,000	8,000	18,000	293,000	293,000				
55619	Staunton City Public Schools	87,000	10,000	-	3,000	1,000	4,000	-	4,000	-	-	-	3,000	6,000	90,000	90,000				
55620	Suffolk City Public Schools	539,000	60,000	6,000	18,000	9,000	23,000	-	26,000	-	-	5,000	2,000	35,000	541,000	541,000				
55622	Craig County Public Schools	26,000	3,000	-	1,000	-	1,000	-	1,000	-	-	-	(2,000)	1,000	25,000	25,000				
55623	Martinsville City Public Schools	38,000	4,000	-	1,000	-	2,000	-	2,000	-	-	-	-	1,000	39,000	39,000				
55624	Appomattox Regional Governor's School	8,000	1,000	-	-	-	1,000	-	-	-	-	-	-	-	8,000	8,000				
55625	Colonial Heights City Public Schools	102,000	11,000	6,000	3,000	2,000	4,000	-	5,000	-	-	5,000	2,000	8,000	102,000	102,000				
55632	Manassas City Public Schools	283,000	71,000	-	9,000	5,000	11,000	42,000	13,000	-	-	-	(7,000)	18,000	275,000	275,000				
55633	Franklin County Public Schools	436,000	49,000	7,000	14,000	9,000	18,000	-	22,000	-	-	6,000	6,000	30,000	441,000	441,000				
55634	Frederick County Public Schools	700,000	78,000	-	23,000	13,000	29,000	-	35,000	-	-	-	4,000	46,000	706,000	706,000				
55635	Salem City Public Schools	103,000	12,000	3,000	3,000	2,000	4,000	-	5,000	-	-	2,000	-	8,000	102,000	102,000				
55636	Manassas Park City Public Schools	104,000	15,000	-	3,000	3,000	4,000	2,000	5,000	-	-	-	1,000	8,000	105,000	105,000				
55637	Newport News Public Schools	648,000	72,000	88,000	26,000	14,000	33,000	-	38,000	-	-	196,000	45,000	51,000	787,000	787,000				
55708	Waynesboro City Public Schools	65,000	7,000	3,000	2,000	1,000	3,000	-	3,000	-	-	2,000	2,000	3,000	67,000	67,000				
55710	Valley Vocational-Technical Center	5,000	1,000	-	-	-	-	-	-	-	-	-	-	-	6,000	6,000				
55711	New Horizons Regional Education Center	2,000	2,000	-	1,000	-	1,000	-	1,000	-	-	5,000	1,000	2,000	25,000	25,000				
55713	Galax City Public Schools	40,000	4,000	-	1,000	1,000	2,000	-	2,000	-	-	-	-	1,000	41,000	41,000				
55714	Norton City Public Schools	19,000	2,000	-	1,000	-	1,000	-	1,000	-	-	(2,000)	1,000	17,000	17,000	17,000				
55802	Williamsburg-James City County Public Schools	444,000	53,000	-	14,000	7,000	18,000	22,000	21,000	-	-	(1,000)	28,000	428,000	428,000	428,000				
55803	Poquoson City Public Schools	45,000	5,000	-	1,000	1,000	2,000	-	2,000	-	-	-	(3,000)	3,000	42,000	42,000				
55806	Fredericksburg City Public Schools	105,000	12,000	-	3,000	2,000	4,000	-	5,000	-	-	(2,000)	9,000	102,000	102,000	102,000				
55807	Hampton City Public Schools	318,000	53,000	-	11,000	6,000	14,000	15,000	17,000	-	-	19,000	3,000	22,000	342,000	342,000				
55813	Buchanan County Public Schools	176,000	37,000	-	5,000	3,000	7,000	27,000	8,000	-	-	-	(5,000)	11,000	163,000	163,000				
55814	Jackson River Technical Center	6,000	1,000	-	-	1,000	-	-	-	-	-	-	-	6,000	6,000	6,000				
55815	Northern Neck Regional Vocational Center	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000				
55862	Crater Criminal Justice Training Academy	7,000	1,000	7,000	1,000	-	1,000	-	1,000	-	-	19,000	4,000	1,000	22,000	22,000				
55863	Central Shenandoah Criminal Justice Training Academy	14,000	2,000	14,000	1,000	1,000	1,000	-	1,000	-	-	28,000	5,000	2,000	31,000	31,000				
55864	New River Valley Emergency Comm Regional Authority	123,000	14,000	121,000	4,000	2,000	5,000	-	6,000	-	-	99,000	23,000	9,000	124,000	124,000				
55865	Maury Service Authority	51,000	6,000	50,000	2,000	1,000	2,000	-	3,000	-	-	47,000	10,000	5,000	57,000	57,000				
55866	Hampton Roads Transportation Accountability Commission	20,000	2,000	13,000	1,000	-	1,000	-	1,000	-	-	11,000	2,000	2,000	20,000	20,000				
55867	Pamunkey Regional Library	88,000	10,000	6,000	3,000	2,000	4,000	-	5,000	-	-	3,000	3,000	94,000	94,000	94,000				
55868	Northern Virginia Transportation Authority	75,000	8,000	17,000	3,000	1,000	4,000	-	4,000	-	-	22,000	5,000	5,000	84,000	84,000				
55869	RSW Regional Jail Authority	355,000	81,000	-	12,000	7,000	15,000	33,000	18,000	-	-	10,000	(3,000)	24,000	370,000	370,000				
55870	Bedford Regional Water Authority	215,000	24,000	10,000	7,000	5,000	9,000	-	11,000	-	-	16,000	6,000	14,000	227,000	227,000				
55871	Portsmouth Redevelopment and Housing Authority	288,000	51,000	-	9,000	5,000	12,000	24,000	14,000	-	-	-	(2,000)	18,000	283,000	283,000				
55872	Southwest Regional Recreation Authority	18,000	2,000	3,000	1,000	1,000	1,000	-	2,000	-	-	17,000	4,000	3,000	34,000	34,000				
55873	Roanoke Redevelopment and Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
55874	Meherrin Regional Jail Authority	406,000	81,000	-	13,000	7,000	16,000	43,000	19,000	-	-	-	(7,000)	25,000	395,000	395,000				
55875	Woodway Water Authority	17,000	2,000	-	1,000	-	1,000	-	1,000	-	-	-	-	1,000	17,000	17,000				
55876	Bristol Virginia Utilities Authority (BVU)	615,000	108,000	-	19,000	10,000	24,000	72,000	28,000	-	-	-	(10,000)	36,000	580,000	580,000				
55877	Washington Metropolitan Area Transit Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
55878	Mount Rogers Community Services Board	1,733,000	193,000	83,000	59,000	32,000	75,000	-	88,000	-	-	119,000	38,000	117,000	1,805,000	1,805,000				
55879	Lonsome Pine Soil & Water Conservation District	2,000	-	-	-	-	-	-	-	-	-	-	1,000	-	3,000	3,000				
55880	Big Sandy Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
55881	Virginia's Region 2000 Local Government Council	122,000	30,000	-	5,000	2,000	6,000	13,000	7,000	-	-	16,000	1,000	10,000	140,000	140,000				
55882	Middle Peninsula Planning District Commission	20,000	5,000	-	1,000	(1,000)	1,000	7,000	1,000	-	-	-	(2,000)	-	16,000	16,000				
55883	Western Virginia Regional Jail Authority	636,000	78,000	-	21,000	12,000	27,000	6,000	32,000	-	-	6,000	5,000	43,000	648,000	648,000				
55884	Halifax Service Authority	98,000	11,000	-	3,000	2,000	4,000	3,000	5,000	-	-	-	-	8,000	94,000	94,000				
55886	Russell County Public Service Authority	33,000	4,000	-	1,000	-	2,000	-	2,000	-	-	-	3,000	3,000	36,000	36,000				
55887	Piedmont Community Services Board	802,000	97,000	-	28,000	15,000	35,000	6,000	41,000	-	-	35,000	10,000	55,000	846,000	846,				

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017	PLUS: FY 2017	LESS: FY 2017	LESS: FY 2018	Deferred Inflows	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	Deferred Outflows	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	Expected vs Actual Experience	Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Net OPEB Liability	Net OPEB Liability	
	VRS Group Life Plan Total	1,504,840,000	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,978,000	74,251,000								1,518,735,000	1,518,735,000	
Employer Allocation																			
55914	Rappahannock Juvenile Detention Commission	270,000	30,000	4,000	9,000	5,000	11,000	-	13,000								269,000	269,000	
55915	Cumberland Plateau Regional Housing Authority	41,000	5,000	-	1,000	1,000	2,000	-	2,000								44,000	44,000	
55917	Bedford County Public Service Authority	-	-	-	-	-	-	-	-								-	-	
55918	Amherst County Service Authority	83,000	9,000	5,000	3,000	1,000	3,000	5,000	4,000								79,000	79,000	
55919	Pepper's Ferry Regional Wastewater Treatment Authority	88,000	17,000	-	3,000	1,000	3,000	14,000	4,000								79,000	79,000	
55920	Rappahannock Regional Jail Authority	1,158,000	182,000	-	36,000	21,000	46,000	94,000	54,000								1,115,000	1,115,000	
55921	Thomas Jefferson Planning District Commission	44,000	5,000	-	2,000	1,000	2,000	-	2,000								51,000	51,000	
55922	Piedmont Regional Jail	367,000	41,000	11,000	13,000	7,000	16,000	-	19,000								388,000	388,000	
55923	Nelson County Services Authority	76,000	8,000	-	2,000	2,000	3,000	-	4,000								74,000	74,000	
55924	Coeburn-Norton-Wise Regional Water	47,000	5,000	-	1,000	1,000	2,000	-	2,000								45,000	45,000	
55925	Fauquier County Water & Sanitation Authority	241,000	27,000	13,000	8,000	4,000	10,000	3,000	12,000								240,000	240,000	
55926	Scott County Soil & Water Conservation District	11,000	1,000	-	-	1,000	-	-	-								10,000	10,000	
55927	New River Resource Authority	86,000	9,000	-	3,000	2,000	3,000	-	4,000								84,000	84,000	
55928	Scott County Water & Sewage Authority	68,000	8,000	-	2,000	1,000	3,000	-	3,000								70,000	70,000	
55929	Greensville County Water & Sewer Authority	95,000	11,000	-	3,000	1,000	4,000	5,000	4,000								91,000	91,000	
55930	Petersburg Redevelopment & Housing Authority	94,000	15,000	-	3,000	2,000	4,000	4,000	5,000								93,000	93,000	
55931	Central Rappahannock Regional Library	332,000	48,000	-	11,000	6,000	15,000	9,000	17,000								348,000	348,000	
55932	Virginia Coalfield Economic Development Authority	25,000	3,000	-	1,000	-	1,000	-	1,000								25,000	25,000	
55933	Central Virginia Regional Jail	472,000	53,000	69,000	15,000	9,000	20,000	-	23,000								476,000	476,000	
55934	Thomas Jefferson Soil & Water Conservation District	35,000	4,000	-	1,000	1,000	1,000	-	2,000								32,000	32,000	
55936	Piedmont Planning District Commission	-	-	-	-	-	-	-	-								-	-	
55937	Wythe-Grayson Regional Library	21,000	2,000	4,000	1,000	-	1,000	-	1,000								21,000	21,000	
55938	Colonial Soil & Water Conservation District	13,000	1,000	6,000	-	-	1,000	-	1,000								15,000	15,000	
55939	Rivanna Solid Waste Authority	36,000	4,000	-	1,000	1,000	1,000	-	2,000								36,000	36,000	
55940	Monacan Soil & Water Conservation District	12,000	1,000	-	-	-	1,000	-	1,000								12,000	12,000	
55941	Robert E. Lee Soil & Water Conservation District	-	-	-	-	-	-	-	-								-	-	
55942	Virginia Soil & Water Conservation	13,000	1,000	-	-	-	1,000	-	1,000								14,000	14,000	
55944	Central Virginia Waste Management Authority	43,000	5,000	-	1,000	1,000	2,000	-	2,000								43,000	43,000	
55945	Lonesome Pine Regional Library	68,000	12,000	-	2,000	1,000	3,000	6,000	3,000								65,000	65,000	
55946	Virginia Peninsula Public Service Authority	124,000	14,000	-	4,000	2,000	5,000	3,000	6,000								122,000	122,000	
55947	Tidewater Regional Group Home Commission	198,000	22,000	6,000	6,000	3,000	8,000	13,000	9,000								185,000	185,000	
55948	Virginia Highlands Airport Commission	19,000	2,000	-	1,000	-	1,000	-	1,000								19,000	19,000	
55949	Western Tidewater Regional Jail	572,000	64,000	4,000	19,000	11,000	24,000	-	29,000								587,000	587,000	
55950	Scott County Redevelopment & Housing Authority	23,000	9,000	-	1,000	-	1,000	5,000	1,000								21,000	21,000	
55951	Handley Regional Library	49,000	6,000	-	2,000	1,000	2,000	-	2,000								49,000	49,000	
55952	Northern Neck Regional Jail	265,000	34,000	-	9,000	5,000	11,000	3,000	13,000								268,000	268,000	
55953	Montgomery Regional Solid Waste Authority	54,000	6,000	-	2,000	1,000	2,000	-	3,000								54,000	54,000	
55954	Potomac & Rappahannock Transportation Comm	709,000	78,000	51,000	23,000	12,000	30,000	-	35,000								709,000	709,000	
55955	Giles County Public Service Authority	35,000	15,000	-	1,000	1,000	1,000	9,000	2,000								34,000	34,000	
55956	South Central Wastewater Authority	132,000	15,000	-	5,000	2,000	6,000	-	7,000								139,000	139,000	
55957	Wise County Redevelopment and Housing Authority	52,000	6,000	-	2,000	1,000	2,000	-	3,000								52,000	52,000	
55958	Prince William Soil & Water Conservation District	16,000	2,000	-	-	-	1,000	-	1,000								15,000	15,000	
55959	Hampton Roads Regional Jail Authority	965,000	135,000	-	31,000	17,000	39,000	50,000	46,000								945,000	945,000	
55960	Russell County Water & Sewage Authority	28,000	3,000	3,000	1,000	-	1,000	8,000	1,000								21,000	21,000	
55961	Pamunkey Regional Jail	459,000	71,000	-	15,000	9,000	19,000	16,000	23,000								461,000	461,000	
55962	Charlottesville - Albemarle Airport Authority	140,000	16,000	-	5,000	3,000	6,000	-	7,000								147,000	147,000	
55963	Virginia Peninsula Regional Jail	403,000	59,000	-	13,000	7,000	17,000	19,000	20,000								399,000	399,000	
55964	Virginia Biotechnology Research Park Authority	43,000	5,000	3,000	1,000	1,000	2,000	-	2,000								44,000	44,000	
55965	Peumansend Creek Regional Jail	305,000	118,000	-	-	-	-	354,000	-								69,000	-	
55966	Blue Ridge Regional Jail Authority	1,191,000	193,000	-	38,000	22,000	49,000	68,000	58,000								1,182,000	1,182,000	
55967	Rockingham Regional Library	52,000	6,000	5,000	2,000	1,000	2,000	-	3,000								56,000	56,000	
55968	Albemarle-Charlottesville Regional Jail	615,000	68,000	10,000	20,000	11,000	26,000	3,000	30,000								616,000	616,000	
55969	Culpeper Soil & Water Conservation District	41,000	5,000	7,000	1,000	1,000	2,000	-	2,000								39,000	39,000	
55970	New River Valley Regional Jail	710,000	91,000	-	23,000	13,000	30,000	10,000	35,000								714,000	714,000	
55971	Sussex Service Authority	71,000	8,000	-	2,000	2,000	3,000	-	4,000								73,000	73,000	
55972	Big Water Soil & Water Conservation District	-	-	-	-	-	-	-	-								-	-	
55973	Peter Francisco Soil & Water Conservation District	-	-	-	-	-	-	-	-								-	-	
55974	Peaks of Otter Soil & Water Conservation District	7,000	1,000	-	-	-	3,000	-	-								3,000	3,000	
55975	New River Soil & Water Conservation District	7,000	1,000	-	-	1,000	-	-	-								7,000	7,000	
55977	Southside Regional Jail	152,000	22,000	5,000	3,000	6,000	7,000	7,000	7,000								150,000	150,000	
55978	Evergreen Soil & Water Conservation District	9,000	1,000	-	-	1,000	-	-	-								9,000	9,000	
55979	Roanoke Higher Education Authority	69,000	8,000	-	2,000	1,000	3,000	-	3,000								69,000	69,000	
55981	John Marshall Soil & Water Conservation District	23,000	3,000	-	1,000	-	1,000	-	1,000								22,000	22,000	
55982	Daniel Boone Soil & Water Conservation District	10,000	1,000	-	-	1,000	-	-	1,000								11,000	11,000	
55983	Southside Community Services Board	560,000	62,000	9,000	18,000	9,000	23,000	18,000	27,000								546,000	546,000	
55984	Northern Shenandoah Valley Regional Commission	40,000	5,000	-	1,000	1,000	2,000	-	2,000								40,000	40,000	
55985	T																		

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017 Net OPEB Liability	PLUS: FY 2017 Deferred Inflows	LESS: FY 2017 Deferred Outflows	LESS: FY 2018	Deferred	Less: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference	
					Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	June 30, 2018 Net OPEB Liability	June 30, 2018 Net OPEB Liability		
Employer Allocation		1,504,840,000	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,978,000	74,251,000	-	-	29,978,000	10,610,000	98,530,000	1,518,735,000	1,518,735,000	-	
59214	City of Portsmouth - Insurance Only Employees	242,000	113,000	-	6,000	4,000	8,000	119,000	9,000	-	-	-	(24,000)	12,000	191,000	191,000	-	
59216	City of Richmond - Insurance Only Employees	14,685,000	2,200,000	-	463,000	256,000	593,000	1,002,000	696,000	-	-	-	(105,000)	922,000	14,240,000	14,240,000	-	
59217	City of Roanoke - Insurance Only Employees	5,863,000	717,000	-	188,000	104,000	240,000	189,000	282,000	-	-	-	3,000	374,000	5,770,000	5,770,000	-	
59617	Roanoke City Schools - Insurance Only Employees	163,000	74,000	-	5,000	2,000	6,000	68,000	7,000	-	-	-	(13,000)	9,000	141,000	141,000	-	
70156	Department of State Police	53,000	6,000	-	2,000	1,000	2,000	-	2,000	-	-	-	(3,000)	2,000	51,000	51,000	-	
70203	Woodrow Wilson Rehabilitation Center	26,000	3,000	-	1,000	1,000	1,000	-	1,000	-	-	-	3,000	-	30,000	30,000	-	
70204	The College of William and Mary	81,000	9,000	8,000	3,000	1,000	3,000	3,000	4,000	-	-	7,000	1,000	7,000	77,000	77,000	-	
70207	University of Virginia - Academic Division	216,000	24,000	12,000	7,000	4,000	9,000	-	11,000	-	-	-	2,000	15,000	216,000	216,000	-	
70208	Virginia Polytechnic Institute and State University	188,000	27,000	-	6,000	3,000	8,000	11,000	9,000	-	-	-	(1,000)	12,000	183,000	183,000	-	
70211	Virginia Military Institute	38,000	4,000	3,000	1,000	1,000	1,000	3,000	2,000	-	-	-	2,000	3,000	34,000	34,000	-	
70212	Virginia State University	61,000	7,000	3,000	2,000	2,000	2,000	-	3,000	-	-	-	2,000	3,000	60,000	60,000	-	
70213	Norfolk State University	94,000	11,000	19,000	3,000	1,000	4,000	3,000	4,000	-	-	-	16,000	3,000	91,000	91,000	-	
70214	Longwood University	57,000	6,000	3,000	2,000	1,000	3,000	-	3,000	-	-	-	2,000	4,000	60,000	60,000	-	
70215	University of Mary Washington	65,000	7,000	7,000	2,000	2,000	3,000	-	4,000	-	-	-	14,000	3,000	75,000	75,000	-	
70216	James Madison University	119,000	13,000	-	4,000	2,000	5,000	-	6,000	-	-	-	3,000	9,000	121,000	121,000	-	
70217	Radford University	88,000	10,000	3,000	2,000	2,000	3,000	11,000	4,000	-	-	-	2,000	-	77,000	77,000	-	
70221	Old Dominion University	175,000	20,000	8,000	6,000	4,000	7,000	-	9,000	-	-	-	7,000	4,000	180,000	180,000	-	
70236	Virginia Commonwealth University	340,000	38,000	4,000	11,000	6,000	14,000	-	17,000	-	-	-	3,000	1,000	341,000	341,000	-	
70241	Richard Bland College	13,000	1,000	4,000	-	-	1,000	-	1,000	-	-	-	3,000	1,000	15,000	15,000	-	
70242	Christopher Newport University	75,000	18,000	-	2,000	2,000	8,000	-	4,000	-	-	-	(1,000)	6,000	75,000	75,000	-	
70246	University of Virginia's College at Wise	31,000	3,000	-	1,000	1,000	1,000	-	1,000	-	-	-	(1,000)	1,000	30,000	30,000	-	
70247	George Mason University	206,000	33,000	-	8,000	4,000	10,000	8,000	11,000	-	-	-	25,000	5,000	235,000	235,000	-	
70280	Northern Virginia Community College	232,000	32,000	-	7,000	5,000	9,000	11,000	11,000	-	-	-	-	15,000	228,000	228,000	-	
70282	Piedmont Virginia Community College	12,000	1,000	-	-	1,000	-	-	1,000	-	-	-	-	1,000	12,000	12,000	-	
70283	J. Sargeant Reynolds Community College	47,000	11,000	-	2,000	1,000	2,000	5,000	2,000	-	-	-	(1,000)	2,000	48,000	48,000	-	
70286	Virginia Western Community College	33,000	4,000	-	1,000	1,000	1,000	-	2,000	-	-	-	(1,000)	3,000	32,000	32,000	-	
70291	Blue Ridge Community College	5,000	1,000	-	-	-	5,000	-	-	-	-	-	(1,000)	(1,000)	1,000	1,000	-	
70292	Central Virginia Community College	18,000	2,000	-	1,000	-	1,000	-	1,000	-	-	-	-	-	19,000	19,000	-	
70293	Thomas Nelson Community College	39,000	4,000	11,000	1,000	1,000	1,000	5,000	2,000	-	-	-	9,000	1,000	36,000	36,000	-	
70294	Southwest Virginia Community College	14,000	2,000	-	-	-	1,000	-	1,000	-	-	-	(1,000)	2,000	13,000	13,000	-	
70296	Virginia Highlands Community College	5,000	1,000	-	-	-	-	-	-	-	-	-	-	-	6,000	6,000	-	
70297	Germanna Community College	14,000	2,000	-	-	-	1,000	-	1,000	-	-	-	-	2,000	14,000	14,000	-	
70298	Lord Fairfax Community College	15,000	2,000	-	-	-	1,000	-	1,000	-	-	-	(3,000)	1,000	13,000	13,000	-	
70299	Mountain Empire Community College	5,000	1,000	-	-	1,000	-	-	-	-	-	-	3,000	-	8,000	8,000	-	
70402	Marine Resources Commission	262,000	46,000	-	8,000	5,000	10,000	28,000	12,000	-	-	-	(4,000)	15,000	250,000	250,000	-	
70403	Department of Game and Inland Fisheries	657,000	73,000	32,000	22,000	13,000	29,000	-	34,000	-	-	-	51,000	16,000	690,000	690,000	-	
70701	Department of Corrections - Central Administration	4,000	-	3,000	-	-	-	-	-	-	-	-	2,000	(2,000)	1,000	-	-	
70716	Virginia Correctional Center for Women	497,000	78,000	-	16,000	9,000	20,000	30,000	24,000	-	-	-	(3,000)	31,000	490,000	490,000	-	
70718	Bland Correctional Center	543,000	72,000	-	18,000	9,000	23,000	18,000	26,000	-	-	-	1,000	34,000	540,000	540,000	-	
70733	Sussex I State Prison	904,000	101,000	-	28,000	15,000	35,000	62,000	41,000	-	-	-	(5,000)	55,000	846,000	846,000	-	
70734	Sussex II State Prison	771,000	142,000	-	21,000	12,000	27,000	159,000	32,000	-	-	-	(26,000)	43,000	657,000	657,000	-	
70735	Wallen's Ridge State Prison	1,001,000	131,000	-	32,000	18,000	42,000	28,000	49,000	-	-	-	1,000	65,000	997,000	997,000	-	
70737	St. Brides Correctional Center	545,000	61,000	-	19,000	10,000	24,000	-	28,000	-	-	-	19,000	7,000	37,000	570,000	570,000	-
70741	Red Onion State Prison	1,013,000	126,000	-	33,000	18,000	42,000	25,000	49,000	-	-	-	2,000	64,000	1,008,000	1,008,000	-	
70743	Fluvanna Women's Correctional Center	690,000	128,000	-	21,000	12,000	27,000	86,000	32,000	-	-	-	(12,000)	44,000	648,000	648,000	-	
70745	Nottoway Correctional Center	855,000	125,000	-	28,000	16,000	36,000	25,000	43,000	-	-	-	8,000	3,000	57,000	872,000	872,000	-
70747	Marion Correctional Treatment Center	463,000	56,000	-	15,000	9,000	19,000	4,000	23,000	-	-	-	2,000	30,000	467,000	467,000	-	
70749	Buckingham Correctional Center	831,000	129,000	-	25,000	14,000	32,000	90,000	38,000	-	-	-	(13,000)	50,000	774,000	774,000	-	
70752	Deep Meadow Correctional Center	1,420,000	158,000	67,000	45,000	26,000	58,000	34,000	68,000	-	-	-	55,000	16,000	91,000	1,396,000	1,396,000	-
70753	Deerfield Correctional Center	975,000	116,000	-	31,000	17,000	39,000	41,000	46,000	-	-	-	-	62,000	947,000	947,000	-	
70754	Augusta Correctional Center	681,000	76,000	7,000	20,000	12,000	26,000	53,000	31,000	-	-	-	6,000	(5,000)	42,000	629,000	629,000	-
70756	Department of Corrections - Division of Institutions	43,000	5,000	-	1,000	1,000	2,000	-	2,000	-	-	-	(2,000)	3,000	41,000	41,000	-	
70757	Western Region Correctional Field Units	337,000	56,000	-	11,000	6,000	14,000	18,000	16,000	-	-	-	(2,000)	22,000	336,000	336,000	-	
70761	Baskerville Correctional Center	316,000	44,000	-	10,000	6,000	13,000	15,000	15,000	-	-	-	(2,000)	19,000	310,000	310,000	-	
70767	Division of Community Corrections	3,566,000	567,000	-	117,000	64,000	150,000	144,000	176,000	-	-	-	(7,000)	233,000	3,594,000	3,594,000	-	
70768	Keen Mountain Correctional Center	653,000	87,000	-	21,000	12,000	27,000	16,000	32,000	-	-	-	1,000	44,000	653,000	653,000	-	
70769	Greensville Correctional Center	1,835,000	298,000	-	57,000	31,000	72,000	183,000	85,000	-	-	-	(25,000)	112,000	1,738,000	1,738,000	-	
70770	Dillwyn Correctional Center	732,000	110,000	-	23,000	13,000	30,000	47,000	35,000	-	-	-	(4,000)	46,000	714,000	714,000	-	
70771	Indian Creek Correctional Center	499,000	74,000	-	16,000	9,000	20,000	34,000	24,000	-	-	-	(3,000)	31,000	484,000	484,000	-	
70772	Haynesville Correctional Center	774,000	122,000	-	26,000	15,000	34,000	29,000	40,000	-	-	-	27,000	4,000	53,000	810,000	810,000	-
70773	Coffeewood Correctional Center	598,000	82,000	-	19,000	11,000	25,000	17,000	29,000	-	-	-	-	39,000	598,000	598,000	-	
70774	Lunenburg Correctional Center	594,000	66,000	5,000	20,000	11,000												