

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

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	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	LESS: FY 2018	Calculated	Actual	Difference
		Net OPEB Liability 910,512,000	Deferred Inflows 26,522,000	Deferred Outflows 14,031,000	Deferred Inflows Investment Experience 1,486,000	Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions 8,291,000	Deferred Inflows Change In Proportion 21,864,000	Deferred Outflows Expected vs Actual Experience 624,000	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion 21,864,000	Employer OPEB Expense 77,842,000	Normal Employer Contributions 79,416,000	June 30, 2018 Net OPEB Liability 912,276,000	
Employer Allocation																
11113	Circuit Courts - Judges	3,720,000	96,000	-	6,000	-	34,000	68,000	3,000	-	-	300,000	320,000	3,691,000	3,691,000	-
11114	General District Courts - Judges	2,528,000	62,000	-	4,000	-	22,000	81,000	1,000	-	-	193,000	214,000	2,463,000	2,463,000	-
11115	Juvenile and Domestic Relations District Courts - Judges	2,567,000	134,000	-	4,000	-	23,000	141,000	2,000	-	-	182,000	218,000	2,499,000	2,499,000	-
11125	Virginia Court of Appeals - Judges	274,000	7,000	-	-	-	2,000	5,000	(1,000)	-	-	21,000	23,000	271,000	271,000	-
11171	State Corporation Commission - Commissioners	72,000	1,000	-	-	-	1,000	8,000	-	-	-	4,000	5,000	63,000	63,000	-
11191	VA Worker's Compensation Comm. - Commissioners	63,000	9,000	-	-	-	1,000	6,000	-	-	6,000	5,000	6,000	70,000	70,000	-
21156	Department of State Police - Troopers	15,697,000	934,000	-	27,000	-	153,000	581,000	11,000	-	911,000	1,472,000	1,462,000	16,802,000	16,802,000	-
30100	Senate	868,000	15,000	-	1,000	-	8,000	13,000	1,000	-	-	70,000	75,000	857,000	857,000	-
30101	House of Delegates	1,477,000	20,000	19,000	2,000	-	13,000	19,000	-	-	15,000	124,000	127,000	1,456,000	1,456,000	-
30103	Magistrate System	2,609,000	58,000	-	4,000	-	23,000	69,000	1,000	-	-	204,000	222,000	2,554,000	2,554,000	-
30107	Division of Legislative Services	805,000	19,000	-	1,000	-	7,000	42,000	1,000	-	-	56,000	66,000	765,000	765,000	-
30109	Division of Legislative Automated Systems	209,000	15,000	-	-	-	2,000	10,000	-	-	-	18,000	19,000	219,000	219,000	-
30110	Joint Legislative Audit and Review Commission	331,000	10,000	-	1,000	-	3,000	4,000	-	-	8,000	29,000	30,000	338,000	338,000	-
30111	Supreme Court	2,517,000	59,000	-	4,000	-	23,000	27,000	2,000	-	-	207,000	218,000	2,513,000	2,513,000	-
30112	Judicial Inquiry and Review Commission	51,000	4,000	-	-	-	-	2,000	(1,000)	-	-	2,000	4,000	50,000	50,000	-
30114	General District Courts	4,205,000	198,000	-	7,000	-	39,000	113,000	3,000	-	76,000	355,000	374,000	4,304,000	4,304,000	-
30115	Juvenile and Domestic Relations District Courts	2,506,000	92,000	-	4,000	-	24,000	47,000	2,000	-	75,000	226,000	226,000	2,600,000	2,600,000	-
30116	Combined District Courts	885,000	33,000	-	1,000	-	8,000	17,000	-	-	5,000	73,000	78,000	892,000	892,000	-
30117	Virginia State Bar	918,000	26,000	-	1,000	-	8,000	60,000	1,000	-	-	60,000	75,000	861,000	861,000	-
30119	Office of the Lieutenant Governor	23,000	-	-	-	-	-	-	-	-	4,000	3,000	3,000	27,000	27,000	-
30121	Office of the Governor	398,000	16,000	-	1,000	-	4,000	9,000	1,000	-	-	32,000	34,000	399,000	399,000	-
30122	Department of Planning and Budget	525,000	37,000	-	1,000	-	5,000	29,000	-	-	-	37,000	45,000	519,000	519,000	-
30123	Department of Military Affairs	1,821,000	61,000	-	3,000	-	16,000	65,000	2,000	-	-	138,000	155,000	1,783,000	1,783,000	-
30125	Virginia Court of Appeals	524,000	7,000	-	1,000	-	5,000	9,000	-	-	-	42,000	44,000	514,000	514,000	-
30127	Department of Emergency Management	1,045,000	14,000	164,000	2,000	-	11,000	2,000	1,000	-	258,000	157,000	1,050,000	1,193,000	1,193,000	-
30128	Virginia Veterans Care Center	1,107,000	31,000	-	2,000	-	10,000	13,000	1,000	-	-	74,000	83,000	1,199,000	1,199,000	-
30129	Department of Human Resource Management	1,012,000	14,000	3,000	2,000	-	10,000	2,000	2,000	-	32,000	97,000	92,000	1,050,000	1,050,000	-
30132	State Board of Elections	329,000	5,000	82,000	1,000	-	3,000	-	-	-	102,000	55,000	32,000	373,000	373,000	-
30133	Auditor of Public Accounts	1,155,000	16,000	14,000	2,000	-	11,000	-	1,000	-	16,000	103,000	100,000	1,164,000	1,164,000	-
30136	Virginia Information Technologies Agency (VITA)	2,691,000	37,000	65,000	4,000	-	24,000	59,000	1,000	-	52,000	226,000	228,000	2,627,000	2,627,000	-
30140	Department of Criminal Justice Services	887,000	15,000	-	1,000	-	8,000	6,000	-	-	-	73,000	76,000	884,000	884,000	-
30141	Office of the Attorney General and Department of Law	4,000,000	151,000	-	6,000	-	36,000	140,000	2,000	-	-	305,000	343,000	3,933,000	3,933,000	-
30143	Office of the Attorney General - Division of Debt Collection	182,000	14,000	-	-	-	2,000	9,000	-	-	13,000	17,000	17,000	198,000	198,000	-
30146	Science Museum of Virginia	474,000	6,000	-	1,000	-	4,000	-	-	-	-	39,000	41,000	473,000	473,000	-
30147	Office of the State Inspector General	364,000	27,000	-	1,000	-	4,000	18,000	1,000	-	28,000	35,000	34,000	398,000	398,000	-
30148	Virginia Commission for the Arts	37,000	4,000	-	-	-	-	2,000	-	-	-	5,000	4,000	40,000	40,000	-
30151	Department of Accounts	1,510,000	21,000	24,000	2,000	-	13,000	44,000	-	-	19,000	122,000	128,000	1,461,000	1,461,000	-
30152	Department of the Treasury	945,000	37,000	-	2,000	-	9,000	22,000	2,000	-	-	74,000	83,000	943,000	943,000	-
30154	Department of Motor Vehicles	12,189,000	508,000	-	19,000	-	108,000	515,000	8,000	-	-	905,000	1,038,000	11,930,000	11,930,000	-
30156	Department of State Police	4,642,000	135,000	-	8,000	-	42,000	57,000	3,000	-	12,000	386,000	405,000	4,666,000	4,666,000	-
30157	Compensation Board	126,000	15,000	-	-	-	1,000	23,000	-	-	-	5,000	10,000	112,000	112,000	-
30160	Virginia Criminal Sentencing Commission	87,000	1,000	-	-	-	1,000	7,000	-	-	-	6,000	6,000	80,000	80,000	-
30161	Department of Taxation	6,342,000	121,000	-	10,000	-	57,000	134,000	5,000	-	-	506,000	543,000	6,230,000	6,230,000	-
30162	Department of Accounts - Transfer Payments (CHRF)	14,000	-	-	-	-	-	-	-	-	-	2,000	2,000	14,000	14,000	-
30164	Virginia Management Fellows Administration	-	-	-	-	-	-	-	-	-	19,000	6,000	2,000	23,000	23,000	-
30165	Department of Housing and Community Development	827,000	11,000	-	1,000	-	8,000	-	1,000	-	7,000	72,000	73,000	836,000	836,000	-
30166	Secretary of the Commonwealth	122,000	2,000	-	-	-	1,000	6,000	-	-	-	9,000	11,000	115,000	115,000	-
30171	State Corporation Commission	6,413,000	88,000	120,000	10,000	-	58,000	22,000	4,000	-	97,000	565,000	558,000	6,399,000	6,399,000	-
30172	State Lottery Department	2,602,000	85,000	-	4,000	-	23,000	93,000	1,000	-	-	196,000	221,000	2,543,000	2,543,000	-
30174	Virginia College Savings Plan	1,025,000	14,000	8,000	2,000	-	10,000	-	1,000	-	33,000	97,000	91,000	1,059,000	1,059,000	-
30180	Secretary of Administration	107,000	5,000	-	-	-	1,000	3,000	-	-	5,000	10,000	10,000	111,000	111,000	-
30181	Department of Labor and Industry	1,103,000	15,000	4,000	2,000	-	10,000	35,000	1,000	-	3,000	85,000	92,000	1,064,000	1,064,000	-
30182	Virginia Employment Commission	4,509,000	306,000	-	7,000	-	41,000	197,000	3,000	-	-	340,000	394,000	4,519,000	4,519,000	-
30183	Secretary of Natural Resources	65,000	1,000	-	-	-	1,000	6,000	-	-	-	4,000	4,000	59,000	59,000	-
30184	Secretary of Technology	43,000	4,000	-	-	-	20,000	-	-	-	-	(2,000)	2,000	23,000	23,000	-
30185	Secretary of Education	63,000	1,000	-	-	-	1,000	-	-	-	5,000	7,000	6,000	69,000	69,000	-
30186	Secretary of Transportation	89,000	1,000	-	-	-	1,000	10,000	-	-	-	5,000	7,000	77,000	77,000	-
30187	Secretary of Public Safety	85,000	17,000	-	-	-	1,000	13,000	-	-	-	3,000	8,000	83,000	83,000	-
30188	Secretary of Health and Human Resources	65,000	1,000	-	-	-	1,000	8,000	-	-	-	4,000	5,000	56,000	56,000	-
30190	Secretary of Finance	47,000	10,000	-	-	-	1,000	7,000	-	-	9,000	5,000	6,000	57,000	57,000	-
30191	Virginia Workers' Compensation Commission	2,422,000	40,000	-	4,000	-	22,000	14,000	2,000	-	-	204,000	211,000	2,417,000	2,417,000	-
30192	Secretary of Commerce and Trade	56,000	1,000	-	-	-	-	4,000	(1,000)	-	-	3,000	4,000	51,000	51,000	-
30193	Secretary of Agriculture and Forestry	49,000	-	-	-	-	-	5,000	3,000	-	-	2,000	4,000	34,000	34,000	-
30194	Department of General Services	4,670,000	156,000	-	7,000	-	42,000	152,000	3,000	-	-	358,000	399,000	4,587,000	4,587,000	-
30199	Department of Conservation and Recreation	3,093,000	42,000	16,000	5,000	-	29,000	-	2,000	-	77,000	286,000	276,000	3,174,000	3,174,0	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

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	Deferred	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	LESS: FY 2018	Calculated	Actual	Difference
					Deferred Inflows Investment Experience	Inflows Expected vs Actual Experience	Inflows Change In Assumptions	Inflows Change In Proportion	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		
	VRS Health Insurance Credit Plan - State	910,512,000	26,522,000	14,931,000	1,486,000	-	8,291,000	21,864,000	624,000	-	-	21,864,000	77,942,000	79,416,000	912,276,000	912,276,000	-
	Employer Allocation																
30218	Virginia School for Deaf and Blind	788,000	46,000	-	1,000	-	7,000	42,000	1,000	-	-	-	56,000	68,000	773,000	773,000	-
30221	Old Dominion University	22,311,000	422,000	-	36,000	-	201,000	310,000	16,000	-	-	-	1,822,000	1,925,000	22,099,000	22,099,000	-
30222	Department of Professional and Occupational Regulation	1,379,000	78,000	-	2,000	-	13,000	48,000	1,000	-	-	23,000	113,000	122,000	1,409,000	1,409,000	-
30223	Department of Health Professions	1,878,000	39,000	-	3,000	-	17,000	11,000	1,000	-	-	3,000	160,000	164,000	1,886,000	1,886,000	-
30226	Board of Accountancy	104,000	1,000	-	-	-	1,000	-	-	-	-	-	10,000	10,000	104,000	104,000	-
30233	Board of Bar Examiners	80,000	4,000	-	-	-	1,000	2,000	-	-	-	-	6,000	6,000	81,000	81,000	-
30234	Cooperative Extension and Agricultural Research Service	589,000	8,000	-	1,000	-	5,000	13,000	1,000	-	-	-	47,000	50,000	576,000	576,000	-
30236	Virginia Commonwealth University	58,839,000	946,000	-	97,000	-	541,000	112,000	40,000	-	-	524,000	5,158,000	5,186,000	59,571,000	59,571,000	-
30238	Virginia Museum of Fine Arts	1,452,000	20,000	26,000	3,000	-	14,000	-	1,000	-	-	95,000	151,000	134,000	1,542,000	1,542,000	-
30239	Frontier Culture Museum of Virginia	177,000	2,000	-	-	-	2,000	8,000	-	-	-	-	13,000	15,000	167,000	167,000	-
30241	Richard Bland College	965,000	13,000	124,000	2,000	-	9,000	17,000	2,000	-	-	100,000	102,000	83,000	947,000	947,000	-
30242	Christopher Newport University	7,125,000	160,000	-	12,000	-	66,000	50,000	5,000	-	-	106,000	628,000	639,000	7,263,000	7,263,000	-
30245	State Council of Higher Education for Virginia	15,473,000	6,000	14,000	1,000	-	4,000	-	-	-	-	27,000	48,000	43,000	492,000	492,000	-
30246	University of Virginia's College at Wise	2,324,000	60,000	-	4,000	-	21,000	76,000	2,000	-	-	-	178,000	195,000	2,368,000	2,368,000	-
30247	George Mason University	42,566,000	977,000	-	71,000	-	394,000	318,000	30,000	-	-	613,000	3,745,000	3,777,000	43,371,000	43,371,000	-
30261	Virginia Community College System - Central Office Operations	2,631,000	36,000	201,000	4,000	-	23,000	106,000	2,000	-	-	163,000	232,000	217,000	2,513,000	2,513,000	-
30262	Department of Rehabilitative Services	6,895,000	200,000	-	11,000	-	60,000	326,000	5,000	-	-	-	498,000	577,000	6,624,000	6,624,000	-
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	160,000	2,000	16,000	-	-	2,000	-	-	-	-	21,000	18,000	14,000	169,000	169,000	-
30268	Virginia Institute of Marine Science	2,934,000	79,000	-	5,000	-	26,000	137,000	3,000	-	-	211,000	246,000	2,813,000	2,813,000	-	
30270	Virginia Community College System - Shared Services	-	-	-	1,000	-	4,000	-	1,000	-	-	327,000	96,000	34,000	385,000	385,000	-
30275	New River Community College	1,094,000	52,000	-	2,000	-	9,000	75,000	1,000	-	-	-	73,000	91,000	1,043,000	1,043,000	-
30276	Southside Virginia Community College	1,306,000	173,000	-	2,000	-	11,000	223,000	1,000	-	-	-	53,000	103,000	1,194,000	1,194,000	-
30277	Paul D. Camp Community College	463,000	37,000	-	1,000	-	4,000	34,000	-	-	-	-	31,000	40,000	452,000	452,000	-
30278	Rappahannock Community College	826,000	30,000	-	1,000	-	7,000	47,000	-	-	-	-	57,000	67,000	791,000	791,000	-
30279	Danville Community College	1,073,000	88,000	-	2,000	-	9,000	146,000	1,000	-	-	-	52,000	81,000	973,000	973,000	-
30280	Northern Virginia Community College	15,731,000	1,473,000	-	24,000	-	136,000	1,727,000	10,000	-	-	19,000	85,000	1,305,000	14,961,000	14,961,000	-
30282	Piedmont Virginia Community College	1,518,000	21,000	-	3,000	-	14,000	-	1,000	-	-	19,000	132,000	133,000	1,545,000	1,545,000	-
30283	J. Sargeant Reynolds Community College	3,410,000	301,000	-	5,000	-	28,000	445,000	2,000	-	-	-	172,000	272,000	3,135,000	3,135,000	-
30284	Eastern Shore Community College	401,000	6,000	10,000	1,000	-	3,000	27,000	-	-	-	8,000	29,000	33,000	370,000	370,000	-
30285	Patrick Henry Community College	1,318,000	18,000	54,000	2,000	-	11,000	65,000	-	-	-	44,000	103,000	108,000	1,243,000	1,243,000	-
30286	Virginia Western Community College	1,907,000	132,000	-	3,000	-	17,000	109,000	1,000	-	-	-	136,000	165,000	1,882,000	1,882,000	-
30287	Dabney S. Lancaster Community College	505,000	22,000	-	1,000	-	4,000	41,000	-	-	-	-	31,000	41,000	471,000	471,000	-
30288	Wytheville Community College	822,000	19,000	-	1,000	-	7,000	10,000	-	-	-	-	67,000	71,000	819,000	819,000	-
30290	John Tyler Community College	2,239,000	122,000	-	3,000	-	19,000	225,000	1,000	-	-	-	130,000	180,000	2,065,000	2,065,000	-
30291	Blue Ridge Community College	1,370,000	100,000	-	2,000	-	12,000	127,000	1,000	-	-	-	83,000	113,000	1,300,000	1,300,000	-
30292	Central Virginia Community College	1,048,000	77,000	-	2,000	-	10,000	54,000	2,000	-	-	-	76,000	90,000	1,047,000	1,047,000	-
30293	Thomas Nelson Community College	3,092,000	85,000	-	5,000	-	26,000	229,000	3,000	-	-	-	199,000	251,000	2,868,000	2,868,000	-
30294	Southwest Virginia Community College	920,000	13,000	15,000	4,000	-	7,000	98,000	-	-	-	12,000	53,000	71,000	806,000	806,000	-
30295	Tidewater Community College	7,893,000	394,000	12,000	12,000	-	65,000	859,000	5,000	-	-	86,000	209,000	192,000	2,216,000	2,216,000	-
30296	Virginia Highlands Community College	849,000	12,000	-	1,000	-	7,000	39,000	-	-	-	-	61,000	70,000	805,000	805,000	-
30297	Germanna Community College	1,791,000	64,000	-	3,000	-	16,000	72,000	2,000	-	-	-	134,000	154,000	1,746,000	1,746,000	-
30298	Lord Fairfax Community College	1,737,000	55,000	-	3,000	-	15,000	138,000	1,000	-	-	-	109,000	139,000	1,607,000	1,607,000	-
30299	Mountain Empire Community College	847,000	50,000	-	1,000	-	8,000	41,000	1,000	-	-	-	62,000	74,000	836,000	836,000	-
30301	Department of Agriculture and Consumer Services	3,314,000	74,000	-	5,000	-	30,000	75,000	2,000	-	-	-	262,000	283,000	3,259,000	3,259,000	-
30310	Virginia Economic Development Partnership	1,120,000	15,000	7,000	2,000	-	11,000	-	-	-	-	122,000	131,000	109,000	1,259,000	1,259,000	-
30320	Virginia Tourism Authority	639,000	9,000	7,000	1,000	-	6,000	-	1,000	-	-	29,000	62,000	58,000	668,000	668,000	-
30330	Virginia - Israel Advisory Board	14,000	-	-	-	-	-	8,000	-	-	-	-	(2,000)	-	4,000	4,000	-
30350	Department of Small Business and Supplier Diversity	328,000	5,000	17,000	1,000	-	3,000	8,000	1,000	-	-	14,000	29,000	28,000	320,000	320,000	-
30400	Jamestown-Yorktown Commemoration	63,000	1,000	53,000	-	-	1,000	-	-	-	-	70,000	23,000	8,000	95,000	95,000	-
30402	Marine Resources Commission	537,000	7,000	13,000	1,000	-	5,000	-	-	-	-	10,000	47,000	45,000	537,000	537,000	-
30403	Department of Game and Inland Fisheries	2,202,000	30,000	97,000	4,000	-	20,000	-	2,000	-	-	86,000	209,000	192,000	2,216,000	2,216,000	-
30405	Virginia Racing Commission	26,000	13,000	-	-	-	-	11,000	-	-	-	4,000	2,000	3,000	31,000	31,000	-
30407	Virginia Port Authority	50,000	10,000	-	-	-	-	14,000	-	-	-	-	1,000	5,000	42,000	42,000	-
30409	Department of Mines, Minerals and Energy	1,768,000	62,000	-	3,000	-	15,000	114,000	1,000	-	-	-	120,000	146,000	1,673,000	1,673,000	-
30411	Department of Forestry	1,609,000	22,000	-	3,000	-	14,000	59,000	1,000	-	-	-	121,000	133,000	1,544,000	1,544,000	-
30413	Commission on Virginia Alcohol Safety Action Program	81,000	1,000	3,000	-	-	1,000	-	-	-	-	2,000	9,000	7,000	82,000	82,000	-
30417	Gunston Hall	29,000	6,000	-	-	-	-	5,000	-	-	-	4,000	3,000	3,000	34,000	34,000	-
30423	Department of Historic Resources	337,000	14,000	-	1,000	-	3,000	7,000	-	-	-	-	29,000	30,000	339,000	339,000	-
30425	Jamestown - Yorktown Foundation	893,000	16,000	-	2,000	-	8,000	3,000	1,000	-	-	28,000	84,000	81,000	928,000	928,000	-
30440	Department of Environmental Quality	6,890,000	289,000	-	11,000	-	62,000	245,000	5,000	-	-	-	526,000	592,000	6,800,000	6,800,000	-
30454	Office of Commonwealth Preparedness	88,000															

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

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	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	Deferred	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
		Net OPEB Liability 910,512,000	Deferred Inflows 26,522,000	Deferred Outflows 14,931,000	Deferred Inflows Experience 1,486,000	Expected vs Actual Experience	Deferred Inflows Change In Assumptions 8,291,000	Deferred Inflows Change In Proportion 21,864,000	Expected vs Actual Experience 624,000	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion 21,864,000	Employer OPEB Expense 77,842,000	Normal Employer Contributions 79,416,000	June 30, 2018 Net OPEB Liability 912,276,000	June 30, 2018 Net OPEB Liability 912,276,000		
Employer Allocation																		
30706	Western State Hospital	4,115,000	56,000	89,000	7,000	-	38,000	-	3,000	-	114,000	381,000	363,000	-	4,172,000	4,172,000	-	
30707	Central Virginia Training Center	3,467,000	900,000	-	4,000	-	23,000	-	1,000	-	-	(105,000)	219,000	-	2,522,000	2,522,000	-	
30708	Commonwealth Center for Children and Adolescents	730,000	70,000	-	1,000	-	7,000	-	48,000	-	26,000	58,000	66,000	-	763,000	763,000	-	
30711	Virginia Correctional Enterprises	1,251,000	17,000	49,000	2,000	-	12,000	-	1,000	-	98,000	133,000	116,000	-	1,321,000	1,321,000	-	
30716	Virginia Correctional Center for Women	729,000	34,000	-	1,000	-	6,000	-	83,000	-	-	39,000	58,000	-	655,000	655,000	-	
30718	Bland Correctional Center	453,000	49,000	-	1,000	-	4,000	-	35,000	-	4,000	32,000	38,000	-	460,000	460,000	-	
30720	Department of Behavioral Health & Developmental Services	3,838,000	53,000	373,000	7,000	-	38,000	-	3,000	-	596,000	486,000	367,000	-	4,191,000	4,191,000	-	
30723	Southeastern Virginia Training Center	1,448,000	114,000	-	2,000	-	12,000	-	146,000	-	-	86,000	118,000	-	1,370,000	1,370,000	-	
30724	Catawba Hospital	1,586,000	50,000	-	3,000	-	15,000	-	23,000	-	9,000	133,000	139,000	-	1,600,000	1,600,000	-	
30725	Northern Virginia Training Center	50,000	954,000	-	-	-	-	-	813,000	-	-	(191,000)	-	-	-	-	-	
30726	Southside Virginia Training Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30728	Northern Virginia Mental Health Institute	2,180,000	111,000	-	4,000	-	21,000	-	66,000	-	130,000	209,000	200,000	-	2,338,000	2,338,000	-	
30729	Piedmont Geriatric Hospital	1,878,000	109,000	-	3,000	-	15,000	-	125,000	-	1,000	128,000	159,000	-	1,813,000	1,813,000	-	
30733	Sussex I State Prison	409,000	12,000	-	1,000	-	4,000	-	5,000	-	5,000	36,000	36,000	-	416,000	416,000	-	
30734	Sussex II State Prison	394,000	48,000	-	1,000	-	3,000	-	45,000	-	-	23,000	33,000	-	383,000	383,000	-	
30735	Wallen's Ridge State Prison	592,000	28,000	-	1,000	-	5,000	-	16,000	-	-	6,000	48,000	-	600,000	600,000	-	
30737	St. Brides Correctional Center	553,000	8,000	3,000	1,000	-	5,000	-	-	-	-	7,000	50,000	-	560,000	560,000	-	
30738	Southwestern Virginia Training Center	1,384,000	223,000	-	2,000	-	11,000	-	328,000	-	1,000	31,000	104,000	-	1,194,000	1,194,000	-	
30739	Southern Virginia Mental Health Institute	1,082,000	28,000	-	2,000	-	10,000	-	11,000	-	1,000	20,000	97,000	-	1,108,000	1,108,000	-	
30741	Red Onion State Prison	576,000	30,000	-	1,000	-	5,000	-	18,000	-	1,000	8,000	47,000	-	585,000	585,000	-	
30742	Department of Corrections - Employee Relations and Training	750,000	59,000	-	1,000	-	7,000	-	39,000	-	-	23,000	62,000	-	780,000	780,000	-	
30743	Fluvanna Women's Correctional Center	526,000	74,000	-	1,000	-	5,000	-	54,000	-	1,000	34,000	42,000	-	567,000	567,000	-	
30745	Nottoway Correctional Center	717,000	10,000	13,000	1,000	-	7,000	-	-	-	-	64,000	80,000	-	782,000	782,000	-	
30747	Marion Correctional Treatment Center	473,000	28,000	-	1,000	-	5,000	-	18,000	-	1,000	21,000	43,000	-	499,000	499,000	-	
30748	Hiram W. Davis Medical Center	1,044,000	44,000	-	2,000	-	9,000	-	58,000	-	1,000	-	73,000	-	1,003,000	1,003,000	-	
30751	Buckingham Correctional Center	559,000	16,000	-	1,000	-	15,000	-	7,000	-	-	8,000	50,000	-	568,000	568,000	-	
30752	Department for the Deaf and Hard-of-Hearing	76,000	5,000	-	-	-	1,000	-	3,000	-	-	3,000	5,000	-	75,000	75,000	-	
30752	Deep Meadow Correctional Center	826,000	42,000	-	1,000	-	7,000	-	76,000	-	1,000	-	49,000	-	67,000	767,000	-	
30753	Deerfield Correctional Center	786,000	11,000	34,000	1,000	-	7,000	-	41,000	-	1,000	28,000	61,000	-	740,000	740,000	-	
30754	Augusta Correctional Center	435,000	25,000	-	1,000	-	4,000	-	34,000	-	-	-	27,000	-	414,000	414,000	-	
30756	Department of Corrections - Division of Institutions	3,450,000	108,000	-	6,000	-	32,000	-	49,000	-	2,000	97,000	312,000	-	3,572,000	3,572,000	-	
30757	Western Region Correctional Field Units	150,000	15,000	-	-	-	1,000	-	19,000	-	(1,000)	-	8,000	-	140,000	140,000	-	
30761	Baskerville Correctional Center	265,000	-	-	-	-	2,000	-	8,000	-	(1,000)	8,000	22,000	-	274,000	274,000	-	
30765	Department of Social Services	13,157,000	465,000	-	21,000	-	116,000	-	550,000	-	8,000	976,000	1,115,000	-	12,804,000	12,804,000	-	
30766	Virginia Parole Board	113,000	2,000	-	-	-	1,000	-	19,000	-	-	4,000	8,000	-	91,000	91,000	-	
30767	Division of Community Corrections	1,358,000	72,000	-	2,000	-	13,000	-	43,000	-	-	100,000	135,000	-	1,480,000	1,480,000	-	
30768	Keen Mountain Correctional Center	504,000	7,000	-	1,000	-	4,000	-	39,000	-	-	-	32,000	-	460,000	460,000	-	
30769	Greensville Correctional Center	1,332,000	31,000	-	2,000	-	11,000	-	89,000	-	-	-	88,000	-	1,241,000	1,241,000	-	
30770	Dillwyn Correctional Center	627,000	22,000	-	1,000	-	6,000	-	21,000	-	1,000	-	49,000	-	617,000	617,000	-	
30771	Indian Creek Correctional Center	420,000	14,000	-	1,000	-	4,000	-	26,000	-	1,000	-	29,000	-	398,000	398,000	-	
30772	Haynesville Correctional Center	707,000	21,000	-	1,000	-	6,000	-	30,000	-	1,000	-	52,000	-	683,000	683,000	-	
30773	Coffeewood Correctional Center	502,000	39,000	-	1,000	-	4,000	-	49,000	-	-	-	42,000	-	475,000	475,000	-	
30774	Lunenburg Correctional Center	465,000	9,000	-	1,000	-	4,000	-	14,000	-	-	36,000	39,000	-	452,000	452,000	-	
30775	Pocahontas State Correctional Center	472,000	50,000	-	1,000	-	5,000	-	36,000	-	1,000	23,000	40,000	-	500,000	500,000	-	
30776	Green Rock Correctional Center	568,000	8,000	14,000	1,000	-	5,000	-	1,000	-	1,000	11,000	52,000	-	570,000	570,000	-	
30777	Department of Juvenile Justice	8,564,000	340,000	-	14,000	-	76,000	-	325,000	-	5,000	647,000	731,000	-	8,410,000	8,410,000	-	
30778	Department of Forensic Science	2,899,000	40,000	26,000	5,000	-	27,000	-	3,000	-	-	74,000	268,000	-	2,966,000	2,966,000	-	
30785	River North Correctional Center	541,000	7,000	-	1,000	-	5,000	-	1,000	-	-	19,000	52,000	-	566,000	566,000	-	
30794	Virginia Center for Behavioral Rehabilitation	2,081,000	193,000	-	3,000	-	19,000	-	132,000	-	1,000	29,000	155,000	-	2,120,000	2,120,000	-	
30841	Department of Aviation	343,000	8,000	-	1,000	-	3,000	-	11,000	-	-	-	25,000	-	332,000	332,000	-	
30848	Indigent Defense Commission	4,245,000	141,000	-	7,000	-	38,000	-	90,000	-	3,000	340,000	368,000	-	4,226,000	4,226,000	-	
30851	Tobacco Indemnification & Revitalization Commission	140,000	2,000	8,000	-	-	1,000	-	-	-	(1,000)	6,000	12,000	-	138,000	138,000	-	
30852	Virginia Tobacco Settlement Foundation	158,000	2,000	-	-	-	1,000	-	-	-	(1,000)	-	11,000	-	157,000	157,000	-	
30912	Department of Veterans Services	1,093,000	15,000	108,000	2,000	-	12,000	-	1,000	-	-	277,000	171,000	-	1,319,000	1,319,000	-	
30913	Veterans Services Foundation	-	-	-	-	-	-	-	-	-	-	10,000	3,000	-	12,000	12,000	-	
30922	Sitter-Barfoot Veterans Care Center	1,727,000	24,000	144,000	3,000	-	16,000	-	2,000	-	-	138,000	182,000	-	1,755,000	1,755,000	-	
30937	Southern Virginia Higher Education Center	281,000	4,000	-	-	-	3,000	-	-	-	-	-	23,000	-	281,000	281,000	-	
30938	New College Institute	89,000	4,000	-	-	-	1,000	-	2,000	-	-	6,000	8,000	-	96,000	96,000	-	
30942	Virginia Museum of Natural History	219,000	13,000	-	-	-	2,000	-	25,000	-	-	12,000	18,000	-	199,000	199,000	-	
30948	Southwest Virginia Higher Education Center	166,000	2,000	4,000	-	-	1,000	-	8,000	-	(1,000)	3,000	13,000	-	157,000	157,000	-	
30957	Commonwealth's Attorneys' Services Council	52,000	9,000	-	-	-	1,000	-	6,000	-	-	5,000	4,000	-	59,000	59,000	-	
30960	Department of Fire Programs	514,000	38,000	-	1,000	-	5,000	-	29,000	-	-	-	37,000	-	510,000	510,000	-	
30961	Division of Capitol Police	67,000	1,000	-	-	-	1,000	-	-	-	-	-	6,000	-	64,000	64,000	-	
30999	Department of Alcoholic Beverage Control	6,093,000	84,000	52,000	10,000	-	57,000	-	-	-	5,000	179,000	572,000	-	6,267,000	6,267,000	-	
33010	Virginia Outdoors Foundation	243,000	18,000	-	-	-	2,000	-	12,000	-	(1,000)	-	4,000	-	249,000	249,000	-	
35106	Arlington County Health Department	8,000	-	-	-	-	-	-	-	-	-	1,000	1,000	-	8,000	8,000	-	
35129	Fairfax County Health Department	462,000	93,000	-	1,000	-	3,000	-	136,000	-	-	-	3,000	-	385,000	385,000	-	
35885	Fort Monroe Federal Area Development Authority	179,000	8,000	-	-	-	2,000	-	5,000	-	-	28,000	22,000	-	213,000	213,000	-	
70156	Department of State Police	91,000	5,000	-	-	-	1,000	-	8,000	-	-	-	5,000	-	86,000	86,000	-	
70203	Woodrow Wilson Rehabilitation Center	46,000	1,000	-	-	-	-	-	-	-	(1,000)	-	3,000	-	51,000	51,000	-	
70204	The College of William and Mary	140,000	2,000	12,000	-	-												

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

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	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 Net OPEB Liability	June 30, 2018 Net OPEB Liability			
	VRS Health Insurance Credit Plan - State	910,512,000	26,522,000	14,031,000	1,486,000	-	8,291,000	21,864,000	624,000	-	-	-	-	21,864,000	77,842,000	79,416,000	912,276,000	912,276,000	-
	Employer Allocation																		
70236	Virginia Commonwealth University	580,000	8,000	3,000	1,000	-	-	-	1,000	-	-	-	-	2,000	48,000	51,000	571,000	571,000	-
70241	Richard Bland College	23,000	-	7,000	-	-	-	-	-	-	-	-	-	6,000	5,000	2,000	25,000	25,000	-
70242	Christopher Newport University	127,000	18,000	-	-	-	-	1,000	13,000	-	-	-	-	8,000	11,000	128,000	128,000	-	
70246	University of Virginia's College at Wise	52,000	1,000	-	-	-	-	-	(1,000)	-	-	-	-	2,000	3,000	51,000	51,000	-	
70247	George Mason University	355,000	20,000	-	1,000	-	-	4,000	12,000	1,000	-	-	34,000	37,000	35,000	395,000	395,000	-	
70280	Northern Virginia Community College	400,000	14,000	-	1,000	-	-	4,000	19,000	1,000	-	-	-	29,000	34,000	386,000	386,000	-	
70282	Piedmont Virginia Community College	20,000	-	4,000	-	-	-	-	-	-	-	-	3,000	3,000	2,000	20,000	20,000	-	
70283	J. Sargeant Reynolds Community College	81,000	10,000	-	-	-	-	1,000	7,000	-	-	-	-	5,000	7,000	81,000	81,000	-	
70286	Virginia Western Community College	57,000	1,000	-	-	-	-	-	-	(1,000)	-	-	-	2,000	5,000	54,000	54,000	-	
70291	Blue Ridge Community College	10,000	-	-	-	-	-	-	7,000	-	-	-	-	(1,000)	-	2,000	2,000	-	
70292	Central Virginia Community College	32,000	-	-	-	-	-	-	-	-	-	-	-	3,000	2,000	33,000	33,000	-	
70293	Thomas Nelson Community College	62,000	1,000	11,000	-	-	-	1,000	-	-	-	-	9,000	4,000	5,000	59,000	59,000	-	
70294	Southwest Virginia Community College	24,000	-	-	-	-	-	-	-	-	-	-	-	(1,000)	2,000	21,000	21,000	-	
70296	Virginia Highlands Community College	9,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	9,000	9,000	-	
70297	Germanna Community College	24,000	-	-	-	-	-	-	-	-	-	-	-	2,000	3,000	23,000	23,000	-	
70298	Lord Fairfax Community College	27,000	-	4,000	-	-	-	4,000	-	-	-	-	3,000	2,000	2,000	22,000	22,000	-	
70299	Mountain Empire Community College	8,000	-	-	-	-	-	-	-	-	-	-	-	4,000	2,000	(1,000)	15,000	15,000	-
70402	Marine Resources Commission	451,000	35,000	-	1,000	-	-	4,000	49,000	-	-	-	-	26,000	36,000	422,000	422,000	-	
70403	Department of Game and Inland Fisheries	1,131,000	16,000	48,000	2,000	-	-	11,000	-	1,000	-	-	65,000	113,000	101,000	1,164,000	1,164,000	-	
70701	Department of Corrections - Central Administration	6,000	-	5,000	-	-	-	5,000	-	-	-	-	4,000	-	-	-	-	-	-
70716	Virginia Correctional Center for Women	857,000	46,000	-	1,000	-	-	8,000	56,000	1,000	-	-	-	60,000	73,000	826,000	826,000	-	
70718	Bland Correctional Center	935,000	33,000	-	1,000	-	-	8,000	35,000	-	-	-	-	70,000	79,000	915,000	915,000	-	
70733	Sussex I State Prison	1,542,000	26,000	-	2,000	-	-	13,000	112,000	1,000	-	-	-	99,000	123,000	1,418,000	1,418,000	-	
70734	Sussex II State Prison	1,326,000	101,000	-	2,000	-	-	10,000	254,000	1,000	-	-	-	43,000	97,000	1,108,000	1,108,000	-	
70735	Wallen's Ridge State Prison	1,723,000	59,000	-	3,000	-	-	15,000	63,000	1,000	-	-	-	130,000	147,000	1,685,000	1,685,000	-	
70737	St. Brides Correctional Center	931,000	13,000	-	2,000	-	-	9,000	-	2,000	-	-	23,000	87,000	84,000	951,000	951,000	-	
70741	Red Onion State Prison	1,746,000	44,000	-	3,000	-	-	16,000	50,000	2,000	-	-	-	135,000	150,000	1,708,000	1,708,000	-	
70743	Fluvanna Women's Correctional Center	1,184,000	93,000	-	2,000	-	-	10,000	137,000	1,000	-	-	-	64,000	96,000	1,097,000	1,097,000	-	
70745	Nottoway Correctional Center	1,475,000	65,000	-	2,000	-	-	13,000	42,000	-	-	-	-	116,000	128,000	1,471,000	1,471,000	-	
70747	Marion Correctional Treatment Center	795,000	21,000	-	1,000	-	-	7,000	12,000	-	-	-	-	65,000	69,000	792,000	792,000	-	
70749	Buckingham Correctional Center	1,428,000	80,000	-	2,000	-	-	12,000	150,000	1,000	-	-	-	80,000	115,000	1,310,000	1,310,000	-	
70752	Deep Meadow Correctional Center	2,436,000	33,000	104,000	4,000	-	-	21,000	74,000	1,000	-	-	84,000	207,000	204,000	2,354,000	2,354,000	-	
70753	Deerfield Correctional Center	1,680,000	33,000	-	3,000	-	-	15,000	79,000	2,000	-	-	-	120,000	138,000	1,600,000	1,600,000	-	
70754	Augusta Correctional Center	1,159,000	16,000	-	2,000	-	-	10,000	83,000	1,000	-	-	-	75,000	94,000	1,062,000	1,062,000	-	
70756	Department of Corrections - Division of Institutions	74,000	1,000	-	-	-	-	1,000	3,000	-	-	-	-	5,000	5,000	71,000	71,000	-	
70757	Western Region Correctional Field Units	582,000	17,000	-	1,000	-	-	5,000	17,000	1,000	-	-	-	45,000	51,000	571,000	571,000	-	
70761	Baskerville Correctional Center	544,000	20,000	-	1,000	-	-	5,000	28,000	-	-	-	-	39,000	43,000	526,000	526,000	-	
70767	Division of Community Corrections	6,149,000	326,000	-	10,000	-	-	55,000	252,000	3,000	-	-	-	462,000	530,000	6,093,000	6,093,000	-	
70768	Keen Mountain Correctional Center	1,122,000	41,000	-	2,000	-	-	10,000	41,000	1,000	-	-	-	85,000	97,000	1,099,000	1,099,000	-	
70769	Greensville Correctional Center	3,141,000	195,000	-	5,000	-	-	27,000	309,000	3,000	-	-	-	185,000	256,000	2,927,000	2,927,000	-	
70770	Dilwyn Correctional Center	1,262,000	58,000	-	2,000	-	-	11,000	79,000	1,000	-	-	-	86,000	104,000	1,211,000	1,211,000	-	
70771	Indian Creek Correctional Center	862,000	37,000	-	1,000	-	-	7,000	56,000	-	-	-	-	58,000	71,000	822,000	822,000	-	
70772	Haynesville Correctional Center	1,334,000	74,000	-	2,000	-	-	12,000	45,000	-	-	-	28,000	112,000	118,000	1,371,000	1,371,000	-	
70773	Coffeeewood Correctional Center	1,031,000	32,000	-	2,000	-	-	9,000	33,000	1,000	-	-	-	79,000	87,000	1,012,000	1,012,000	-	
70774	Lunenburg Correctional Center	1,025,000	14,000	9,000	2,000	-	-	9,000	6,000	1,000	-	-	7,000	88,000	88,000	1,021,000	1,021,000	-	
70775	Pocahontas State Correctional Center	985,000	14,000	29,000	2,000	-	-	9,000	4,000	1,000	-	-	24,000	88,000	85,000	983,000	983,000	-	
70776	Green Rock Correctional Center	964,000	13,000	4,000	2,000	-	-	9,000	10,000	2,000	-	-	3,000	80,000	83,000	954,000	954,000	-	
70777	Department of Juvenile Justice	2,203,000	396,000	-	3,000	-	-	16,000	655,000	2,000	-	-	-	12,000	156,000	1,783,000	1,783,000	-	
70785	River North Correctional Center	1,116,000	15,000	11,000	2,000	-	-	11,000	-	1,000	-	-	63,000	114,000	103,000	1,182,000	1,182,000	-	
70786	Culpeper Correctional Center for Women	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70961	Division of Capitol Police	466,000	59,000	-	1,000	-	-	5,000	43,000	-	-	-	38,000	41,000	44,000	511,000	511,000	-	
70999	Department of Alcoholic Beverage Control	819,000	73,000	-	1,000	-	-	7,000	90,000	1,000	-	-	-	46,000	68,000	773,000	773,000	-	
	Total for All Covered Employers	910,512,000	26,522,000	14,031,000	1,486,000	-	8,291,000	21,864,000	624,000	-	-	-	-	21,864,000	77,842,000	79,416,000	912,276,000	912,276,000	-