

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

Employer Code	Entity	June 30, 2017 Net OPEB Liability (205,321,000)	PLUS: FY 2017 Deferred Inflows 34,030,000	LESS: FY 2017 Deferred Outflows 2,521,000	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 Inflows Investment Experience 13,292,000	Deferred Inflows Expected vs Actual Experience 9,567,000	Deferred Inflows Change In Assumptions 13,287,000	Deferred Inflows Change In Proportion 4,393,000	Deferred Outflows Expected vs Actual Experience -	Deferred Outflows Investment Experience -	Deferred Outflows Change In Assumptions -	Deferred Outflows Change In Proportion 4,393,000	Employer OPEB Expense 11,990,000	Normal Employer Contributions 27,260,000	June 30, 2018 Net OPEB Liability (225,228,000)	June 30, 2018 Net OPEB Liability (225,228,000)		
Employer Allocation																		
30100	Senate	(277,000)	42,000	-	18,000	13,000	18,000	-	-	-	-	-	-	17,000	36,000	(303,000)	(303,000)	-
30101	House of Delegates	(445,000)	68,000	-	29,000	20,000	29,000	-	-	-	-	-	-	28,000	59,000	(486,000)	(486,000)	-
30103	Magistrate System	(943,000)	145,000	-	60,000	42,000	60,000	-	-	-	-	-	17,000	57,000	124,000	(1,010,000)	(1,010,000)	-
30107	Division of Legislative Services	(287,000)	44,000	-	18,000	12,000	18,000	-	-	-	-	-	9,000	18,000	36,000	(300,000)	(300,000)	-
30109	Division of Legislative Automated Systems	(81,000)	12,000	-	5,000	5,000	5,000	-	-	-	-	-	-	3,000	11,000	(92,000)	(92,000)	-
30110	Joint Legislative Audit and Review Commission	(128,000)	20,000	-	8,000	7,000	8,000	-	-	-	-	-	-	6,000	18,000	(143,000)	(143,000)	-
30111	Supreme Court	(879,000)	135,000	-	57,000	40,000	57,000	-	-	-	-	-	-	54,000	116,000	(960,000)	(960,000)	-
30112	Judicial Inquiry and Review Commission	(10,000)	2,000	-	1,000	1,000	1,000	-	-	-	-	-	-	(2,000)	3,000	(16,000)	(16,000)	-
30114	General District Courts	(1,353,000)	208,000	10,000	91,000	65,000	91,000	37,000	-	-	-	-	9,000	76,000	187,000	(1,541,000)	(1,541,000)	-
30115	Juvenile and Domestic Relations District Courts	(883,000)	135,000	9,000	59,000	44,000	59,000	26,000	-	-	-	-	8,000	51,000	121,000	(1,007,000)	(1,007,000)	-
30116	Combined District Courts	(268,000)	41,000	-	18,000	13,000	18,000	7,000	-	-	-	-	-	15,000	36,000	(304,000)	(304,000)	-
30117	Virginia State Bar	(355,000)	54,000	-	21,000	16,000	21,000	-	-	-	-	-	17,000	22,000	43,000	(363,000)	(363,000)	-
30119	Office of the Lieutenant Governor	(2,000)	-	-	-	1,000	-	-	-	-	-	-	-	(2,000)	(1,000)	(4,000)	(4,000)	-
30121	Office of the Governor	(44,000)	7,000	5,000	3,000	3,000	3,000	3,000	-	-	-	-	4,000	3,000	6,000	(53,000)	(53,000)	-
30122	Department of Planning and Budget	(200,000)	31,000	9,000	13,000	9,000	13,000	-	-	-	-	-	8,000	15,000	26,000	(216,000)	(216,000)	-
30123	Department of Military Affairs	(659,000)	101,000	11,000	42,000	29,000	42,000	-	-	-	-	-	21,000	41,000	85,000	(705,000)	(705,000)	-
30125	Virginia Court of Appeals	(200,000)	31,000	-	13,000	8,000	13,000	-	-	-	-	-	3,000	12,000	25,000	(213,000)	(213,000)	-
30127	Department of Emergency Management	(374,000)	117,000	-	28,000	19,000	28,000	91,000	-	-	-	-	-	10,000	56,000	(469,000)	(469,000)	-
30128	Virginia Veterans Care Center	(427,000)	66,000	-	28,000	19,000	28,000	-	-	-	-	-	-	27,000	59,000	(468,000)	(468,000)	-
30129	Department of Human Resource Management	(362,000)	67,000	-	25,000	18,000	25,000	25,000	-	-	-	-	-	18,000	51,000	(421,000)	(421,000)	-
30132	State Board of Elections	(112,000)	43,000	-	9,000	6,000	9,000	38,000	-	-	-	-	-	1,000	19,000	(149,000)	(149,000)	-
30133	Auditor of Public Accounts	(446,000)	75,000	-	29,000	21,000	29,000	6,000	-	-	-	-	-	24,000	58,000	(490,000)	(490,000)	-
30136	Virginia Information Technologies Agency (VITA)	(996,000)	172,000	-	63,000	44,000	63,000	16,000	-	-	-	-	21,000	57,000	129,000	(1,061,000)	(1,061,000)	-
30140	Department of Criminal Justice Services	(330,000)	51,000	-	21,000	15,000	21,000	-	-	-	-	-	-	22,000	43,000	(357,000)	(357,000)	-
30141	Office of the Attorney General and Department of Law	(1,448,000)	222,000	23,000	92,000	65,000	92,000	-	-	-	-	-	45,000	90,000	188,000	(1,551,000)	(1,551,000)	-
30142	Office of the Attorney General - Division of Debt Collection	(71,000)	11,000	-	5,000	3,000	5,000	4,000	-	-	-	-	-	3,000	6,000	(84,000)	(84,000)	-
30146	Science Museum of Virginia	(183,000)	28,000	-	12,000	8,000	12,000	-	-	-	-	-	-	12,000	24,000	(199,000)	(199,000)	-
30147	Office of the State Inspector General	(135,000)	21,000	6,000	9,000	7,000	9,000	8,000	-	-	-	-	5,000	8,000	18,000	(158,000)	(158,000)	-
30148	Virginia Commission for the Arts	(9,000)	1,000	-	1,000	(1,000)	1,000	-	-	-	-	-	-	1,000	-	(8,000)	(8,000)	-
30151	Department of Accounts	(563,000)	98,000	-	35,000	26,000	35,000	10,000	-	-	-	-	12,000	32,000	73,000	(600,000)	(600,000)	-
30152	Department of the Treasury	(345,000)	53,000	-	23,000	16,000	23,000	3,000	-	-	-	-	-	19,000	46,000	(384,000)	(384,000)	-
30154	Department of Motor Vehicles	(4,083,000)	627,000	34,000	260,000	187,000	260,000	-	-	-	-	-	76,000	248,000	535,000	(4,408,000)	(4,408,000)	-
30156	Department of State Police	(1,533,000)	244,000	-	101,000	72,000	101,000	24,000	-	-	-	-	-	87,000	205,000	(1,705,000)	(1,705,000)	-
30157	Compensation Board	(39,000)	6,000	4,000	2,000	2,000	2,000	-	-	-	-	-	7,000	4,000	4,000	(36,000)	(36,000)	-
30160	Virginia Criminal Sentencing Commission	(33,000)	5,000	-	2,000	1,000	2,000	-	-	-	-	-	-	5,000	6,000	(34,000)	(34,000)	-
30161	Department of Taxation	(2,095,000)	344,000	-	135,000	96,000	135,000	20,000	-	-	-	-	10,000	120,000	275,000	(2,282,000)	(2,282,000)	-
30162	Department of Accounts - Transfer Payments (CHRF)	(5,000)	1,000	-	-	1,000	-	-	-	-	-	-	-	-	1,000	(6,000)	(6,000)	-
30164	Virginia Management Fellows Administration	-	-	-	1,000	1,000	1,000	-	-	-	-	-	-	-	1,000	(10,000)	(10,000)	-
30165	Department of Housing and Community Development	(314,000)	48,000	-	20,000	15,000	20,000	-	-	-	-	-	21,000	39,000	29,000	(339,000)	(339,000)	-
30166	Secretary of the Commonwealth	(28,000)	8,000	-	1,000	2,000	1,000	3,000	-	-	-	-	4,000	1,000	2,000	(24,000)	(24,000)	-
30171	State Corporation Commission	(2,031,000)	385,000	-	132,000	96,000	132,000	72,000	-	-	-	-	-	107,000	271,000	(2,242,000)	(2,242,000)	-
30172	State Lottery Department	(943,000)	145,000	10,000	60,000	43,000	60,000	-	-	-	-	-	21,000	57,000	122,000	(1,015,000)	(1,015,000)	-
30174	Virginia College Savings Plan	(393,000)	64,000	-	26,000	19,000	26,000	11,000	-	-	-	-	-	22,000	55,000	(444,000)	(444,000)	-
30180	Secretary of Administration	(32,000)	5,000	-	2,000	2,000	2,000	-	-	-	-	-	-	2,000	4,000	(35,000)	(35,000)	-
30181	Department of Labor and Industry	(375,000)	63,000	-	23,000	17,000	23,000	5,000	-	-	-	-	12,000	22,000	47,000	(393,000)	(393,000)	-
30182	Virginia Employment Commission	(1,604,000)	246,000	54,000	105,000	74,000	105,000	8,000	-	-	-	-	47,000	100,000	215,000	(1,772,000)	(1,772,000)	-
30183	Secretary of Natural Resources	(15,000)	2,000	-	-	1,000	-	-	-	-	-	-	6,000	1,000	1,000	(8,000)	(8,000)	-
30184	Secretary of Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30185	Secretary of Education	(18,000)	3,000	-	1,000	1,000	1,000	1,000	-	-	-	-	-	3,000	2,000	(17,000)	(17,000)	-
30186	Secretary of Transportation	(17,000)	3,000	-	1,000	1,000	1,000	-	-	-	-	-	-	3,000	3,000	(17,000)	(17,000)	-
30187	Secretary of Public Safety	(23,000)	4,000	-	2,000	-	2,000	-	-	-	-	-	-	1,000	3,000	(25,000)	(25,000)	-
30188	Secretary of Health and Human Resources	(6,000)	1,000	-	-	1,000	-	-	-	-	-	-	-	3,000	2,000	(5,000)	(5,000)	-
30190	Secretary of Finance	(18,000)	3,000	-	1,000	1,000	1,000	-	-	-	-	-	-	1,000	3,000	(20,000)	(20,000)	-
30191	Virginia Workers' Compensation Commission	(917,000)	141,000	-	59,000	42,000	59,000	-	-	-	-	-	4,000	54,000	121,000	(999,000)	(999,000)	-
30192	Secretary of Commerce and Trade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30193	Secretary of Agriculture and Forestry	(3,000)	-	-	-	1,000	-	-	-	-	-	-	-	(1,000)	(1,000)	(4,000)	(4,000)	-
30194	Department of General Services	(1,651,000)	253,000	4,000	105,000	75,000	105,000	-	-	-	-	-	28,000	99,000	215,000	(1,775,000)	(1,775,000)	-
30199	Department of Conservation and Recreation	(1,086,000)	185,000	-	73,000	52,000	73,000	43,000	-	-	-	-	-	59,000	150,000	(1,233,000)	(1,233,000)	-
30200	Office of Children's Services	(49,000)	12,000	-	3,000	3,000	3,000	4,000	-	-	-	-	-	(1,000)	6,000	(57,000)	(57,000)	-
30201	Department of Education - Central Office Operations	(1,059,000)	177,000	-	71,000	51,000	70,000	34,000	-	-	-	-	-	58,000	145,000	(1,195,000)	(1,195,000)	-
30202	The Library of Virginia	(322,000)	49,000	4,000	21,000	14,000	21,000	-	-	-	-	-	3,000	21,000	43,000	(352,000)	(352,000)	-
30203	Woodrow Wilson Rehabilitation Center	(633,000)	101,000	-	41,000	29,000</												

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

Employer Code	Entity	June 30, 2017 Net OPEB Liability (205,321,000)	PLUS: FY 2017 Deferred Inflows 34,030,000	LESS: FY 2017 Deferred Outflows 2,521,000	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	PLUS: FY 2018	Calculated	Actual	Difference
					Deferred Investment Experience 13,292,000	Deferred Inflows Expected vs Actual Experience 9,567,000	Deferred Inflows Change In Assumptions 13,287,000	Deferred Inflows Change In Proportion 4,393,000	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer OPEB Expense 11,990,000	Normal Employer Contributions 27,260,000	June 30, 2018 Net OPEB Liability (225,228,000)	June 30, 2018 Net OPEB Liability (225,228,000)			
Employer Allocation																			
30236	Virginia Commonwealth University	(10,229,000)	1,570,000	23,000	677,000	487,000	677,000	1,666,000	-	-	-	-	20,000	585,000	1,390,000	-	(11,474,000)	(11,474,000)	-
30238	Virginia Museum of Fine Arts	(521,000)	92,000	-	36,000	26,000	36,000	35,000	-	-	-	-	-	-	-	-	(608,000)	(608,000)	-
30239	Frontier Culture Museum of Virginia	(68,000)	10,000	-	4,000	3,000	4,000	-	-	-	-	-	-	7,000	9,000	-	(71,000)	(71,000)	-
30241	Richard Bland College	(74,000)	11,000	32,000	6,000	5,000	6,000	16,000	-	-	-	-	28,000	7,000	12,000	-	(105,000)	(105,000)	-
30242	Christopher Newport University	(1,363,000)	233,000	-	89,000	63,000	89,000	24,000	-	-	-	-	-	76,000	182,000	-	(1,501,000)	(1,501,000)	-
30245	State Council of Higher Education for Virginia	(182,000)	33,000	-	12,000	9,000	12,000	9,000	-	-	-	-	-	9,000	26,000	-	(208,000)	(208,000)	-
30246	University of Virginia's College at Wise	(417,000)	64,000	5,000	26,000	19,000	26,000	-	-	-	-	-	13,000	26,000	53,000	-	(443,000)	(443,000)	-
30247	George Mason University	(6,000,000)	921,000	63,000	395,000	284,000	395,000	72,000	-	-	-	-	54,000	352,000	810,000	-	(6,692,000)	(6,692,000)	-
30261	Virginia Community College System - Central Office Operations	(843,000)	184,000	-	53,000	37,000	53,000	47,000	-	-	-	-	20,000	44,000	109,000	-	(894,000)	(894,000)	-
30262	Department of Rehabilitative Services	(2,464,000)	378,000	4,000	154,000	110,000	154,000	-	-	-	-	-	69,000	151,000	315,000	-	(2,603,000)	(2,603,000)	-
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(62,000)	14,000	-	4,000	3,000	4,000	-	-	-	-	-	-	1,000	10,000	-	(72,000)	(72,000)	-
30268	Virginia Institute of Marine Science	(459,000)	71,000	18,000	29,000	20,000	29,000	-	-	-	-	-	26,000	31,000	61,000	-	(488,000)	(488,000)	-
30270	Virginia Community College System - Shared Services	-	-	-	9,000	6,000	9,000	98,000	-	-	-	-	-	(9,000)	18,000	-	(149,000)	(149,000)	-
30275	New River Community College	(288,000)	44,000	4,000	18,000	13,000	18,000	-	-	-	-	-	15,000	19,000	35,000	-	(297,000)	(297,000)	-
30276	Southside Virginia Community College	(393,000)	60,000	29,000	23,000	17,000	23,000	-	-	-	-	-	51,000	30,000	47,000	-	(391,000)	(391,000)	-
30277	Paul D. Camp Community College	(151,000)	23,000	-	10,000	8,000	10,000	6,000	-	-	-	-	-	8,000	21,000	-	(175,000)	(175,000)	-
30278	Rappahannock Community College	(252,000)	39,000	-	16,000	12,000	16,000	-	-	-	-	-	-	17,000	32,000	-	(272,000)	(272,000)	-
30279	Danville Community College	(318,000)	49,000	14,000	19,000	14,000	19,000	-	-	-	-	-	28,000	22,000	39,000	-	(324,000)	(324,000)	-
30280	Northern Virginia Community College	(4,479,000)	687,000	293,000	274,000	196,000	274,000	-	-	-	-	-	434,000	319,000	561,000	-	(4,637,000)	(4,637,000)	-
30282	Piedmont Virginia Community College	(426,000)	65,000	-	29,000	21,000	29,000	19,000	-	-	-	-	-	23,000	59,000	-	(495,000)	(495,000)	-
30283	J. Sargeant Reynolds Community College	(1,069,000)	164,000	55,000	65,000	46,000	65,000	-	-	-	-	-	97,000	74,000	132,000	-	(1,097,000)	(1,097,000)	-
30284	Eastern Shore Community College	(131,000)	25,000	-	8,000	5,000	8,000	4,000	-	-	-	-	9,000	7,000	14,000	-	(129,000)	(129,000)	-
30285	Patrick Henry Community College	(468,000)	93,000	-	29,000	21,000	29,000	18,000	-	-	-	-	13,000	25,000	59,000	-	(493,000)	(493,000)	-
30286	Virginia Western Community College	(573,000)	88,000	24,000	37,000	26,000	37,000	-	-	-	-	-	21,000	39,000	75,000	-	(624,000)	(624,000)	-
30287	Dabney S. Lancaster Community College	(154,000)	24,000	-	10,000	6,000	10,000	-	-	-	-	-	5,000	10,000	20,000	-	(161,000)	(161,000)	-
30288	Wytheville Community College	(242,000)	37,000	-	16,000	11,000	16,000	-	-	-	-	-	-	13,000	33,000	-	(207,000)	(207,000)	-
30290	John Tyler Community College	(700,000)	107,000	22,000	41,000	29,000	41,000	-	-	-	-	-	68,000	49,000	85,000	-	(694,000)	(694,000)	-
30291	Blue Ridge Community College	(408,000)	63,000	16,000	25,000	18,000	25,000	-	-	-	-	-	28,000	28,000	52,000	-	(425,000)	(425,000)	-
30292	Central Virginia Community College	(325,000)	50,000	17,000	21,000	15,000	21,000	-	-	-	-	-	15,000	22,000	43,000	-	(355,000)	(355,000)	-
30293	Thomas Nelson Community College	(995,000)	153,000	9,000	59,000	43,000	59,000	-	-	-	-	-	64,000	65,000	123,000	-	(1,006,000)	(1,006,000)	-
30294	Southwest Virginia Community College	(202,000)	42,000	-	13,000	9,000	12,000	10,000	-	-	-	-	6,000	11,000	25,000	-	(212,000)	(212,000)	-
30295	Tidewater Community College	(2,356,000)	362,000	53,000	139,000	99,000	139,000	-	-	-	-	-	200,000	159,000	285,000	-	(2,350,000)	(2,350,000)	-
30296	Virginia Highlands Community College	(256,000)	50,000	-	16,000	10,000	16,000	10,000	-	-	-	-	11,000	15,000	32,000	-	(264,000)	(264,000)	-
30297	Germanna Community College	(579,000)	89,000	5,000	37,000	26,000	37,000	-	-	-	-	-	11,000	35,000	75,000	-	(624,000)	(624,000)	-
30298	Lord Fairfax Community College	(588,000)	90,000	5,000	35,000	24,000	35,000	-	-	-	-	-	43,000	39,000	72,000	-	(587,000)	(587,000)	-
30299	Mountain Empire Community College	(201,000)	31,000	-	14,000	9,000	14,000	9,000	-	-	-	-	11,000	28,000	233,000	-	(233,000)	(233,000)	-
30301	Department of Agriculture and Consumer Services	(1,212,000)	186,000	-	77,000	56,000	77,000	-	-	-	-	-	14,000	72,000	158,000	-	(1,308,000)	(1,308,000)	-
30310	Virginia Economic Development Partnership	(412,000)	63,000	-	30,000	21,000	30,000	37,000	-	-	-	-	-	21,000	62,000	-	(508,000)	(508,000)	-
30320	Virginia Tourism Authority	(234,000)	36,000	-	16,000	11,000	16,000	7,000	-	-	-	-	-	13,000	33,000	-	(268,000)	(268,000)	-
30330	Virginia - Israel Advisory Board	(5,000)	1,000	-	-	-	-	-	-	-	-	-	-	3,000	1,000	-	(2,000)	(2,000)	-
30350	Department of Small Business and Supplier Diversity	(115,000)	28,000	-	7,000	5,000	7,000	9,000	-	-	-	-	7,000	6,000	14,000	-	(116,000)	(116,000)	-
30400	Jamestown-Yorktown Commemoration	(24,000)	22,000	-	2,000	2,000	2,000	25,000	-	-	-	-	-	(1,000)	6,000	-	(40,000)	(40,000)	-
30402	Marine Resources Commission	(131,000)	28,000	-	9,000	8,000	9,000	19,000	-	-	-	-	-	6,000	19,000	-	(161,000)	(161,000)	-
30403	Department of Game and Inland Fisheries	(681,000)	141,000	-	44,000	33,000	44,000	37,000	-	-	-	-	-	34,000	90,000	-	(754,000)	(754,000)	-
30405	Virginia Racing Commission	(10,000)	2,000	-	1,000	-	1,000	-	-	-	-	-	-	(1,000)	2,000	-	(13,000)	(13,000)	-
30407	Virginia Port Authority	(10,000)	2,000	-	-	1,000	-	-	-	-	-	-	-	3,000	2,000	-	(8,000)	(8,000)	-
30409	Department of Mines, Minerals and Energy	(554,000)	85,000	6,000	35,000	25,000	35,000	-	-	-	-	-	-	14,000	34,000	-	(595,000)	(595,000)	-
30411	Department of Forestry	(455,000)	81,000	-	29,000	21,000	29,000	10,000	-	-	-	-	-	4,000	26,000	-	(492,000)	(492,000)	-
30413	Commission on Virginia Alcohol Safety Action Program	(32,000)	5,000	-	2,000	2,000	-	-	-	-	-	-	-	2,000	3,000	-	(34,000)	(34,000)	-
30417	Gunston Hall	(5,000)	1,000	-	1,000	-	-	-	-	-	-	-	-	(2,000)	1,000	-	(8,000)	(8,000)	-
30423	Department of Historic Resources	(127,000)	19,000	-	8,000	6,000	8,000	-	-	-	-	-	-	7,000	16,000	-	(139,000)	(139,000)	-
30425	Jamestown - Yorktown Foundation	(337,000)	52,000	-	23,000	16,000	23,000	10,000	-	-	-	-	-	18,000	46,000	-	(385,000)	(385,000)	-
30440	Department of Environmental Quality	(2,388,000)	366,000	32,000	152,000	111,000	152,000	-	-	-	-	-	52,000	145,000	311,000	-	(2,583,000)	(2,583,000)	-
30454	Office of Commonwealth Preparedness	(3,000)	-	-	-	1,000	-	-	-	-	-	-	-	-	(1,000)	-	(3,000)	(3,000)	-
30505	Department of Rail and Public Transportation	(237,000)	53,000	-	16,000	10,000	16,000	15,000	-	-	-	-	-	9,000	33,000	-	(265,000)	(265,000)	-
30506	Motor Vehicle Dealer Board	(60,000)	9,000	-	4,000	2,000	4,000	-	-	-	-	-	-	4,000	7,000	-	(64,000)	(64,000)	-
30510	Virginia Department of Transportation	(5,112,000)	890,000	-	334,000	240,000	334,000	123,000	-	-	-	-	-	280,000	684,000	-	(5,657,000)	(5,657,000)	-
30511	Virginia Department of Transportation	(1,245,000)	249,000	-	86,000														

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

Employer Code	Entity	June 30, 2017 Net OPEB Liability (205,321,000)	PLUS: FY 2017 Deferred Inflows 34,030,000	LESS: FY 2017 Deferred Outflows 2,521,000	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	
					Deferred Investment Experience 13,292,000	Deferred Inflows Expected vs Actual Experience 9,567,000	Deferred Inflows Change In Assumptions 13,287,000	Deferred Inflows Change In Proportion 4,393,000	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion 4,393,000	Employer OPEB Expense 11,990,000	Normal Employer's Contributions 27,260,000	June 30, 2018 Net OPEB Liability (225,228,000)	June 30, 2018 Net OPEB Liability (225,228,000)		
Employer Allocation																	
30723	Southeastern Virginia Training Center	(523,000)	80,000	11,000	32,000	23,000	32,000	-	-	-	-	30,000	35,000	66,000	(542,000)	(542,000)	-
30724	Catawba Hospital	(553,000)	85,000	-	37,000	28,000	37,000	17,000	-	-	-	-	31,000	77,000	(633,000)	(633,000)	-
30725	Northern Virginia Training Center	(17,000)	3,000	274,000	-	-	-	-	-	-	-	249,000	40,000	1,000	-	-	-
30726	Southside Virginia Training Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30728	Northern Virginia Mental Health Institute	(818,000)	125,000	21,000	57,000	40,000	57,000	43,000	-	-	-	18,000	46,000	116,000	(963,000)	(963,000)	-
30729	Piedmont Geriatric Hospital	(614,000)	94,000	15,000	39,000	27,000	39,000	-	-	-	-	25,000	39,000	80,000	(656,000)	(656,000)	-
30733	Sussex I State Prison	(151,000)	23,000	-	10,000	6,000	10,000	-	-	-	-	-	10,000	20,000	(164,000)	(164,000)	-
30734	Sussex II State Prison	(134,000)	21,000	8,000	8,000	6,000	8,000	-	-	-	-	13,000	9,000	18,000	(139,000)	(139,000)	-
30735	Wallen's Ridge State Prison	(215,000)	33,000	4,000	14,000	10,000	14,000	-	-	-	-	3,000	12,000	29,000	(238,000)	(238,000)	-
30737	St. Brides Correctional Center	(194,000)	30,000	-	13,000	8,000	13,000	-	-	-	-	-	12,000	26,000	(212,000)	(212,000)	-
30738	Southwestern Virginia Training Center	(420,000)	64,000	61,000	23,000	16,000	23,000	-	-	-	-	102,000	38,000	47,000	(386,000)	(386,000)	-
30739	Southern Virginia Mental Health Institute	(381,000)	58,000	-	25,000	19,000	25,000	9,000	-	-	-	-	22,000	52,000	(431,000)	(431,000)	-
30741	Red Onion State Prison	(215,000)	34,000	4,000	15,000	10,000	15,000	4,000	-	-	-	3,000	13,000	29,000	(246,000)	(246,000)	-
30742	Department of Corrections - Employee Relations and Training	(244,000)	37,000	19,000	16,000	12,000	16,000	6,000	-	-	-	16,000	17,000	32,000	(275,000)	(275,000)	-
30743	Fluvanna Women's Correctional Center	(178,000)	27,000	16,000	13,000	8,000	13,000	12,000	-	-	-	14,000	11,000	26,000	(214,000)	(214,000)	-
30745	Nottoway Correctional Center	(237,000)	47,000	-	17,000	12,000	17,000	28,000	-	-	-	-	11,000	36,000	(289,000)	(289,000)	-
30747	Marion Correctional Treatment Center	(155,000)	24,000	5,000	11,000	7,000	11,000	9,000	-	-	-	4,000	10,000	23,000	(183,000)	(183,000)	-
30748	Hiram W. Davis Medical Center	(385,000)	59,000	7,000	24,000	17,000	24,000	-	-	-	-	17,000	25,000	50,000	(406,000)	(406,000)	-
30749	Buckingham Correctional Center	(194,000)	30,000	-	13,000	9,000	13,000	-	-	-	-	-	9,000	27,000	(217,000)	(217,000)	-
30751	Department for the Deaf and Hard-of-Hearing	(30,000)	5,000	-	2,000	1,000	2,000	-	-	-	-	-	3,000	5,000	(32,000)	(32,000)	-
30752	Deep Meadow Correctional Center	(292,000)	45,000	5,000	17,000	13,000	17,000	-	-	-	-	22,000	20,000	36,000	(293,000)	(293,000)	-
30753	Deerfield Correctional Center	(266,000)	53,000	-	16,000	11,000	16,000	10,000	-	-	-	15,000	15,000	34,000	(270,000)	(270,000)	-
30754	Augusta Correctional Center	(146,000)	22,000	-	9,000	7,000	9,000	-	-	-	-	3,000	9,000	18,000	(155,000)	(155,000)	-
30756	Department of Corrections - Division of Institutions	(1,135,000)	174,000	7,000	77,000	56,000	77,000	40,000	-	-	-	6,000	64,000	159,000	(1,307,000)	(1,307,000)	-
30757	Western Region Correctional Field Units	(43,000)	7,000	-	3,000	1,000	3,000	-	-	-	-	-	4,000	6,000	(45,000)	(45,000)	-
30759	Baskerville Correctional Center	(82,000)	13,000	-	5,000	4,000	5,000	-	-	-	-	-	6,000	19,000	(90,000)	(90,000)	-
30765	Department of Social Services	(4,837,000)	742,000	49,000	305,000	220,000	305,000	305,000	-	-	-	129,000	297,000	626,000	(5,174,000)	(5,174,000)	-
30766	Virginia Parole Board	(36,000)	5,000	-	2,000	-	2,000	-	-	-	-	9,000	2,000	1,000	(25,000)	(25,000)	-
30767	Division of Community Corrections	(431,000)	66,000	-	31,000	22,000	31,000	33,000	-	-	-	-	22,000	63,000	(523,000)	(523,000)	-
30768	Keen Mountain Correctional Center	(163,000)	25,000	-	10,000	7,000	10,000	-	-	-	-	9,000	10,000	20,000	(166,000)	(166,000)	-
30769	Greensville Correctional Center	(405,000)	62,000	-	25,000	18,000	25,000	-	-	-	-	12,000	25,000	52,000	(426,000)	(426,000)	-
30770	Dillwyn Correctional Center	(222,000)	38,000	-	14,000	11,000	14,000	3,000	-	-	-	-	11,000	29,000	(244,000)	(244,000)	-
30771	Indian Creek Correctional Center	(147,000)	23,000	-	9,000	7,000	9,000	-	-	-	-	3,000	9,000	19,000	(156,000)	(156,000)	-
30772	Haynesville Correctional Center	(253,000)	39,000	-	16,000	11,000	16,000	-	-	-	-	5,000	15,000	32,000	(269,000)	(269,000)	-
30773	Coffeewood Correctional Center	(169,000)	26,000	5,000	10,000	8,000	10,000	-	-	-	-	11,000	11,000	21,000	(175,000)	(175,000)	-
30774	Lunenburg Correctional Center	(152,000)	23,000	-	10,000	6,000	10,000	-	-	-	-	-	11,000	19,000	(163,000)	(163,000)	-
30775	Pocahontas State Correctional Center	(174,000)	27,000	10,000	12,000	9,000	12,000	8,000	-	-	-	9,000	11,000	25,000	(203,000)	(203,000)	-
30776	Green Rock Correctional Center	(120,000)	37,000	-	13,000	10,000	13,000	4,000	-	-	-	14,000	28,000	50,000	(227,000)	(227,000)	-
30777	Department of Juvenile Justice	(2,840,000)	436,000	30,000	182,000	131,000	182,000	-	-	-	-	46,000	172,000	372,000	(3,084,000)	(3,084,000)	-
30778	Department of Forensic Science	(999,000)	174,000	-	67,000	49,000	67,000	46,000	-	-	-	-	53,000	137,000	(1,138,000)	(1,138,000)	-
30785	River North Correctional Center	(199,000)	30,000	-	13,000	10,000	13,000	3,000	-	-	-	-	11,000	26,000	(223,000)	(223,000)	-
30794	Virginia Center for Behavioral Rehabilitation	(789,000)	121,000	47,000	52,000	37,000	52,000	9,000	-	-	-	40,000	53,000	107,000	(879,000)	(879,000)	-
30841	Department of Aviation	(121,000)	19,000	-	8,000	5,000	8,000	-	-	-	-	-	9,000	17,000	(131,000)	(131,000)	-
30848	Indigent Defense Commission	(1,611,000)	247,000	19,000	103,000	75,000	103,000	-	-	-	-	25,000	98,000	212,000	(1,753,000)	(1,753,000)	-
30851	Tobacco Indemnification & Revitalization Commission	(47,000)	7,000	-	3,000	2,000	3,000	-	-	-	-	-	6,000	6,000	(48,000)	(48,000)	-
30852	Virginia Tobacco Settlement Foundation	(61,000)	9,000	-	4,000	3,000	4,000	-	-	-	-	-	5,000	7,000	(65,000)	(65,000)	-
30912	Department of Veterans Services	(405,000)	100,000	-	32,000	22,000	32,000	94,000	-	-	-	13,000	66,000	(538,000)	(538,000)	-	
30913	Veterans Services Foundation	-	-	-	1,000	-	-	-	-	-	-	-	(3,000)	1,000	(5,000)	(5,000)	-
30922	Sitter-Barfoot Veterans Care Center	(663,000)	152,000	-	43,000	32,000	43,000	49,000	-	-	-	-	31,000	88,000	(735,000)	(735,000)	-
30937	Southern Virginia Higher Education Center	(104,000)	16,000	-	7,000	4,000	7,000	-	-	-	-	-	7,000	14,000	(113,000)	(113,000)	-
30938	New College Institute	(94,000)	5,000	-	2,000	2,000	2,000	-	-	-	-	-	5,000	9,000	(40,000)	(40,000)	-
30942	Virginia Museum of Natural History	(77,000)	12,000	-	4,000	4,000	4,000	-	-	-	-	6,000	5,000	9,000	(75,000)	(75,000)	-
30948	Southwest Virginia Higher Education Center	(61,000)	9,000	-	4,000	2,000	4,000	-	-	-	-	-	5,000	6,000	(63,000)	(63,000)	-
30957	Commonwealth's Attorneys' Services Council	(20,000)	3,000	-	1,000	2,000	1,000	-	-	-	-	-	(1,000)	3,000	(25,000)	(25,000)	-
30960	Department of Fire Programs	(166,000)	25,000	4,000	11,000	8,000	11,000	5,000	-	-	-	3,000	10,000	22,000	(189,000)	(189,000)	-
30961	Division of Capitol Police	(26,000)	4,000	-	2,000	-	2,000	-	-	-	-	-	2,000	3,000	(27,000)	(27,000)	-
30999	Department of Alcoholic Beverage Control	(2,157,000)	375,000	-	146,000	104,000	146,000	104,000	-	-	-	-	114,000	299,000	(2,467,000)	(2,467,000)	-
33010	Virginia Outdoors Foundation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35106	Arlington County Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35129	Fairfax County Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35885	Fort Monroe Federal Area Development Authority	(70,000)	11,000	-	5,000	4,000	5,000	9,000	-	-	-	-	4,000	11,000	(89,000)	(89,000)	-
70156	Department of State Police	(20,000)	3,000	-	1,000	1,000	1,000	-	-	-	-	-	2,000	2,000	(20,000)	(20,000)	-
70203	Woodrow Wilson Rehabilitation Center	(17,000)	3,000	-	1,000	1,000	1,000	-	-	-	-	-	(1,000)	4,000	(22,000)	(22,000)	-

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

Employer Code	Entity	June 30, 2017 Net OPEB Liability (205,321,000)	PLUS: FY 2017 Deferred Inflows 34,030,000	LESS: FY 2017 Deferred Outflows 2,521,000	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	LESS: FY 2018	Calculated	Actual	Difference
					Deferred Investment Experience 13,292,000	Deferred Inflows Expected vs Actual Experience 9,567,000	Deferred Inflows Change In Assumptions 13,287,000	Deferred Inflows Change In Proportion 4,393,000	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion 4,393,000	Employer OPEB Expense 11,990,000	Normal Employer Contributions 27,260,000	June 30, 2018 Net OPEB Liability (225,228,000)	June 30, 2018 Net OPEB Liability (225,228,000)	
Employer Allocation																
70283	J. Sargeant Reynolds Community College	(32,000)	5,000	-	2,000	1,000	2,000	-	-	-	-	-	2,000	4,000	(34,000)	(34,000)
70286	Virginia Western Community College	(22,000)	3,000	-	1,000	2,000	1,000	-	-	-	-	-	2,000	2,000	(23,000)	(23,000)
70291	Blue Ridge Community College	(4,000)	1,000	-	-	-	-	-	-	-	-	-	3,000	-	-	-
70292	Central Virginia Community College	(9,000)	1,000	-	1,000	-	1,000	-	-	-	-	-	1,000	1,000	(10,000)	(10,000)
70293	Thomas Nelson Community College	(21,000)	3,000	-	1,000	2,000	1,000	-	-	-	-	-	2,000	2,000	(22,000)	(22,000)
70294	Southwest Virginia Community College	(2,000)	-	-	-	1,000	-	-	-	-	-	-	(2,000)	(1,000)	(4,000)	(4,000)
70296	Virginia Highlands Community College	(3,000)	1,000	-	-	1,000	-	-	-	-	-	-	-	1,000	(4,000)	(4,000)
70297	Germanna Community College	(6,000)	1,000	-	-	1,000	-	-	-	-	-	-	-	1,000	(7,000)	(7,000)
70298	Lord Fairfax Community College	(10,000)	2,000	-	1,000	(1,000)	1,000	-	-	-	-	-	2,000	2,000	(9,000)	(9,000)
70299	Mountain Empire Community College	(3,000)	1,000	-	-	1,000	-	-	-	-	-	-	(2,000)	1,000	(6,000)	(6,000)
70402	Marine Resources Commission	(134,000)	21,000	5,000	9,000	5,000	9,000	-	-	-	-	4,000	12,000	20,000	(145,000)	(145,000)
70403	Department of Game and Inland Fisheries	(323,000)	76,000	-	22,000	17,000	22,000	38,000	-	-	-	-	14,000	45,000	(377,000)	(377,000)
70701	Department of Corrections - Central Administration	(2,000)	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-
70716	Virginia Correctional Center for Women	(307,000)	47,000	7,000	20,000	13,000	20,000	-	-	-	-	6,000	22,000	40,000	(332,000)	(332,000)
70718	Bland Correctional Center	(294,000)	54,000	-	20,000	13,000	20,000	15,000	-	-	-	-	16,000	39,000	(331,000)	(331,000)
70733	Sussex I State Prison	(549,000)	84,000	-	33,000	23,000	33,000	-	-	-	-	29,000	35,000	68,000	(558,000)	(558,000)
70734	Sussex II State Prison	(488,000)	75,000	23,000	26,000	19,000	26,000	-	-	-	-	81,000	38,000	54,000	(442,000)	(442,000)
70735	Wallen's Ridge State Prison	(629,000)	97,000	7,000	40,000	29,000	40,000	-	-	-	-	12,000	38,000	84,000	(682,000)	(682,000)
70737	St. Brides Correctional Center	(347,000)	59,000	-	23,000	18,000	23,000	16,000	-	-	-	-	18,000	46,000	(396,000)	(396,000)
70741	Red Onion State Prison	(672,000)	103,000	-	42,000	31,000	42,000	-	-	-	-	13,000	40,000	87,000	(718,000)	(718,000)
70743	Fluvanna Women's Correctional Center	(393,000)	60,000	16,000	24,000	17,000	24,000	-	-	-	-	32,000	26,000	47,000	(403,000)	(403,000)
70745	Nottoway Correctional Center	(483,000)	84,000	-	32,000	23,000	32,000	18,000	-	-	-	-	26,000	65,000	(543,000)	(543,000)
70747	Marion Correctional Treatment Center	(258,000)	44,000	-	17,000	13,000	17,000	10,000	-	-	-	-	14,000	36,000	(293,000)	(293,000)
70749	Buckingham Correctional Center	(513,000)	79,000	10,000	31,000	23,000	31,000	-	-	-	-	32,000	33,000	63,000	(527,000)	(527,000)
70752	Deep Meadow Correctional Center	(816,000)	176,000	-	51,000	37,000	51,000	44,000	-	-	-	17,000	42,000	105,000	(869,000)	(869,000)
70753	Deerfield Correctional Center	(504,000)	89,000	-	32,000	23,000	32,000	10,000	-	-	-	7,000	28,000	66,000	(543,000)	(543,000)
70754	Augusta Correctional Center	(440,000)	72,000	-	26,000	19,000	26,000	4,000	-	-	-	26,000	27,000	52,000	(442,000)	(442,000)
70756	Department of Corrections - Division of Institutions	(24,000)	4,000	-	1,000	2,000	1,000	-	-	-	-	-	3,000	3,000	(24,000)	(24,000)
70757	Western Region Correctional Field Units	(189,000)	36,000	-	12,000	10,000	12,000	6,000	-	-	-	-	9,000	25,000	(209,000)	(209,000)
70761	Baskerville Correctional Center	(165,000)	33,000	-	11,000	7,000	11,000	7,000	-	-	-	-	9,000	22,000	(181,000)	(181,000)
70767	Division of Community Corrections	(2,029,000)	311,000	26,000	132,000	96,000	132,000	12,000	-	-	-	22,000	121,000	270,000	(2,243,000)	(2,243,000)
70768	Keen Mountain Correctional Center	(367,000)	56,000	-	24,000	17,000	24,000	-	-	-	-	-	21,000	49,000	(404,000)	(404,000)
70769	Greensville Correctional Center	(996,000)	153,000	6,000	62,000	44,000	62,000	-	-	-	-	34,000	62,000	129,000	(1,050,000)	(1,050,000)
70770	Dillwyn Correctional Center	(404,000)	62,000	-	26,000	18,000	26,000	-	-	-	-	3,000	24,000	52,000	(437,000)	(437,000)
70771	Indian Creek Correctional Center	(295,000)	45,000	4,000	18,000	14,000	18,000	-	-	-	-	12,000	19,000	38,000	(311,000)	(311,000)
70772	Haynesville Correctional Center	(478,000)	73,000	16,000	32,000	24,000	32,000	14,000	-	-	-	14,000	29,000	66,000	(546,000)	(546,000)
70773	Coffeewood Correctional Center	(388,000)	60,000	-	25,000	17,000	25,000	-	-	-	-	5,000	23,000	50,000	(417,000)	(417,000)
70774	Lunenburg Correctional Center	(325,000)	61,000	-	22,000	15,000	22,000	19,000	-	-	-	-	18,000	45,000	(369,000)	(369,000)
70775	Pochohantas State Correctional Center	(364,000)	70,000	-	23,000	18,000	23,000	12,000	-	-	-	-	20,000	48,000	(398,000)	(398,000)
70776	Green Rock Correctional Center	(366,000)	60,000	-	23,000	17,000	23,000	3,000	-	-	-	4,000	21,000	47,000	(394,000)	(394,000)
70777	Department of Juvenile Justice	(818,000)	126,000	112,000	43,000	31,000	43,000	-	-	-	-	207,000	73,000	90,000	(731,000)	(731,000)
70785	River North Correctional Center	(416,000)	73,000	-	29,000	20,000	29,000	27,000	-	-	-	-	22,000	59,000	(485,000)	(485,000)
70786	Culpeper Correctional Center for Women	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70961	Division of Capitol Police	(174,000)	27,000	17,000	12,000	10,000	12,000	13,000	-	-	-	15,000	11,000	26,000	(211,000)	(211,000)
70999	Department of Alcoholic Beverage Control	(238,000)	37,000	6,000	15,000	12,000	15,000	-	-	-	-	5,000	16,000	33,000	(261,000)	(261,000)
Total for State Employers		(205,321,000)	34,030,000	2,521,000	13,292,000	9,567,000	13,287,000	4,393,000	-	-	-	4,393,000	11,990,000	27,260,000	(225,228,000)	(225,228,000)