

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19		PLUS: FY 2019		PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference
					Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience								
VRS State Plan Total		\$5,413,632,000	\$ 593,659,000	\$ 161,248,000	\$ 158,004,921	\$ 170,009,034	\$ 120,097,654	\$ 131,684,483	\$ —	\$ 498,144,599	\$ 120,097,654	\$ 717,456,951	\$ 545,582,547	\$6,319,732,531	\$6,319,732,531	\$ —
Employer Allocation																
30100	Senate	8,299,000	795,000	118,000	239,535	257,734	105,886	199,634	—	755,187	27,169	1,052,999	827,120	\$ 9,580,714	9,580,714	—
30101	House of Delegates	14,045,000	1,273,000	366,000	416,485	448,127	36,197	347,107	—	1,313,059	263,101	2,121,267	1,437,542	\$ 16,658,183	16,658,183	—
30103	Magistrate System	24,482,000	2,607,000	164,000	690,165	742,601	868,278	575,198	—	2,175,896	—	2,612,670	2,383,128	\$ 27,604,592	27,604,592	—
30107	Division of Legislative Services	7,320,000	951,000	80,000	207,998	223,800	351,064	173,349	—	655,758	—	799,820	717,769	\$ 8,319,296	8,319,296	—
30109	Division of Legislative Automated Systems	2,151,000	229,000	105,000	61,148	65,794	59,962	50,962	—	192,782	57,788	267,031	210,922	\$ 2,445,737	2,445,737	—
30110	Joint Legislative Audit and Review Commission	3,194,000	321,000	94,000	90,916	97,822	81,751	75,771	—	286,632	45,723	391,501	313,764	\$ 3,636,374	3,636,374	—
30111	Supreme Court	24,592,000	2,129,000	528,000	715,952	770,345	48,436	596,689	—	2,257,193	179,446	3,416,286	2,471,909	\$ 28,635,972	28,635,972	—
30112	Judicial Inquiry and Review Commission	498,000	52,000	6,000	14,315	15,403	10,317	11,931	—	45,132	1,905	58,645	49,010	\$ 572,568	572,568	—
30114	General District Courts	41,666,000	4,063,000	1,313,000	1,226,703	1,319,899	199,820	1,022,359	—	3,867,445	895,576	5,845,803	4,236,253	\$ 49,064,508	49,064,508	—
30115	Juvenile and Domestic Relations District Courts	25,143,000	2,324,000	1,050,000	736,382	792,327	64,416	613,716	—	2,321,603	628,082	3,607,578	2,541,740	\$ 29,453,114	29,453,114	—
30116	Combined District Courts	8,742,000	802,000	190,000	241,242	259,570	378,711	201,056	—	760,567	83,190	962,482	832,805	\$ 9,648,967	9,648,967	—
30117	Virginia State Bar	8,316,000	1,162,000	56,000	238,082	256,169	392,894	198,422	—	750,604	—	860,669	821,977	\$ 9,522,573	9,522,573	—
30119	Office of the Lieutenant Governor	92,000	8,000	35,000	3,808	4,097	—	3,174	—	12,005	52,182	41,200	13,351	\$ 152,305	152,305	—
30121	Office of the Governor	1,228,000	179,000	155,000	46,295	49,813	31,989	38,584	—	145,956	330,376	372,251	159,388	\$ 1,851,682	1,851,682	—

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						Deferred Inflows Expected vs Actual Change In Proportion	Deferred Outflows Expected vs Actual Change In Experience							June 30, 2019 Net Pension Liability		
30122	Department of Planning and Budget	5,123,000	550,000	38,000	149,615	160,981	48,265	124,692	—	471,693	2,550	625,583	516,502	\$ 5,984,155	5,984,155	—
30123	Department of Military Affairs	17,024,000	1,787,000	294,000	509,266	547,955	183,458	424,432	—	1,605,570	333,103	2,487,120	1,757,416	\$ 20,369,130	20,369,130	—
30125	Virginia Court of Appeals	4,913,000	467,000	69,000	144,575	155,557	17,966	120,491	—	455,802	36,945	676,339	499,924	\$ 5,782,555	5,782,555	—
30127	Department of Emergency Management	10,906,000	1,219,000	2,114,000	302,263	325,227	431,249	251,912	—	952,951	1,092,780	1,883,591	1,043,847	\$ 12,089,648	12,089,648	—
30128	Virginia Veterans Care Center	10,680,000	973,000	188,000	308,015	331,416	120,455	256,706	—	971,083	59,693	1,390,575	1,063,484	\$ 12,319,687	12,319,687	—
30129	Department of Human Resource Management	10,010,000	867,000	623,000	298,629	321,318	—	248,884	—	941,493	455,417	1,695,681	1,031,233	\$ 11,944,295	11,944,295	—
30132	State Board of Elections	3,366,000	308,000	1,031,000	114,696	123,410	—	95,590	—	361,603	987,176	1,134,783	396,552	\$ 4,587,494	4,587,494	—
30133	Auditor of Public Accounts	10,905,000	944,000	199,000	313,798	337,638	120,664	261,525	—	989,315	51,954	1,453,553	1,083,258	\$ 12,550,989	12,550,989	—
30136	Virginia Information Technologies Agency (VITA)	25,485,000	4,014,000	820,000	746,747	803,479	217,818	622,354	—	2,354,281	362,995	2,194,748	2,577,646	\$ 29,867,688	29,867,688	—
30140	Department of Criminal Justice Services	8,573,000	802,000	152,000	256,948	276,468	18,416	214,145	—	810,083	222,626	1,246,559	887,432	\$ 10,277,149	10,277,149	—
30141	Office of the Attorney General and Department of Law	36,219,000	4,009,000	802,000	1,030,176	1,108,443	1,167,602	858,570	—	3,247,853	—	4,535,184	3,557,362	\$ 41,204,024	41,204,024	—
30143	Office of the Attorney General - Division of Debt Collection	1,925,000	217,000	170,000	56,329	60,609	22,348	46,946	—	177,589	93,364	296,018	193,646	\$ 2,252,985	2,252,985	—

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						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience							June 30, 2019 Net Pension Liability		
30146	Science Museum of Virginia	4,602,000	398,000	137,000	134,431	144,643	—	112,037	—	423,821	49,288	671,801	464,045	\$ 5,376,828	5,376,828	—
30147	Office of the State Inspector General	3,862,000	409,000	341,000	113,037	121,624	32,427	94,207	—	356,373	170,642	627,162	390,159	\$ 4,521,137	4,521,137	—
30148	Virginia Commission for the Arts	202,000	58,000	5,000	5,894	6,342	21,510	4,912	—	18,581	—	11,271	20,292	\$ 235,726	235,726	—
30151	Department of Accounts	14,282,000	1,504,000	759,000	423,042	455,182	169,555	352,572	—	1,333,732	305,900	2,409,739	1,460,712	\$ 16,920,452	16,920,452	—
30152	Department of the Treasury	9,124,000	866,000	155,000	275,971	296,938	33,303	230,000	—	870,059	285,216	1,377,560	953,578	\$ 11,038,045	11,038,045	—
30154	Department of Motor Vehicles	116,475,000	11,730,000	1,269,000	3,399,176	3,657,421	919,964	2,832,941	—	10,716,635	—	15,184,995	11,736,972	\$ 135,957,038	135,957,038	—
30156	Department of State Police	45,110,000	4,051,000	1,113,000	1,327,447	1,428,297	63,978	1,106,321	—	4,185,062	637,561	6,520,027	4,583,280	\$ 53,093,969	53,093,969	—
30157	Compensation Board	1,096,000	265,000	16,000	32,660	35,140	95,207	27,219	—	102,966	17,420	88,054	111,364	\$ 1,306,288	1,306,288	—
30160	Virginia Criminal Sentencing Commission	776,000	123,000	16,000	23,448	25,229	32,412	19,542	—	73,925	21,244	101,869	80,642	\$ 937,849	937,849	—
30161	Department of Taxation	60,438,000	5,873,000	993,000	1,767,933	1,902,248	406,423	1,473,431	—	5,573,790	304,272	8,224,584	6,105,354	\$ 70,712,119	70,712,119	—
30162	Department of Accounts - Transfer Payments (CHRF)	148,000	12,000	15,000	4,456	4,794	—	3,714	—	14,048	11,699	27,210	14,204	\$ 178,217	178,217	—
30164	Virginia Management Fellows Administration	206,000	18,000	174,000	13,604	14,638	—	11,338	—	42,890	313,802	201,581	47,240	\$ 544,129	544,129	—
30165	Department of Housing and Community Development	7,852,000	764,000	108,000	225,994	243,164	97,245	188,348	—	712,496	34,927	943,576	781,830	\$ 9,039,114	9,039,114	—

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					LESS: FY19 Deferred Investment Experience	Deferred Inflows Expected Experience	LESS: FY19 Deferred Change In Proportion	Deferred Outflows Expected Experience	PLUS: FY 2019 Deferred Investment Experience						PLUS: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Change In Proportion
30166	Secretary of the Commonwealth	578,000	172,000	105,000	15,184	16,339	117,856	12,655	—	47,872	44,258	58,993	52,072	\$ 607,327	607,327	—
30170	Council on Human Rights	—	—	—	—	—	—	—	—	—	—	—	—	\$ —	—	—
30171	State Corporation Commission	62,202,000	5,385,000	2,143,000	1,797,211	1,933,751	490,307	1,497,832	—	5,666,096	813,810	8,889,506	6,206,809	\$ 71,883,166	71,883,166	—
30172	State Lottery Department	24,633,000	2,526,000	227,000	749,844	806,812	230,521	624,935	—	2,364,045	831,057	3,615,784	2,589,089	\$ 29,991,555	29,991,555	—
30174	Virginia College Savings Plan	10,150,000	879,000	541,000	309,500	333,014	—	257,944	—	975,766	595,171	1,773,082	1,068,357	\$ 12,379,092	12,379,092	—
30175	VA Office of Protection and Advocacy	—	—	—	—	—	—	—	—	—	—	—	—	\$ —	—	—
30180	Secretary of Administration	830,000	127,000	16,000	24,475	26,335	10,955	20,398	—	77,163	12,723	74,135	84,728	\$ 978,926	978,926	—
30181	Department of Labor and Industry	10,180,000	1,151,000	198,000	288,470	310,385	372,116	240,416	—	909,463	56,966	1,165,232	996,170	\$ 11,537,936	11,537,936	—
30182	Virginia Employment Commission	44,303,000	5,110,000	654,000	1,249,993	1,344,958	1,516,251	1,041,769	—	3,940,872	226,708	4,454,955	4,316,066	\$ 49,996,036	49,996,036	—
30183	Secretary of Natural Resources	194,000	179,000	5,000	—	—	254,981	—	—	—	1,753	(114,060)	712	\$ —	—	—
30185	Secretary of Education	401,000	78,000	3,000	5,672	6,102	189,019	4,727	—	17,883	—	(51,543)	19,396	\$ 226,878	226,878	—
30186	Secretary of Transportation	390,000	60,000	20,000	7,726	8,313	115,082	6,439	—	24,359	2,629	2,909	26,180	\$ 309,035	309,035	—
30187	Secretary of Public Safety	604,000	52,000	81,000	20,588	22,151	—	17,158	—	64,908	103,877	175,929	70,672	\$ 823,461	823,461	—
30188	Secretary of Health and Human Resources	100,000	68,000	2,000	—	—	115,644	—	—	—	438	(50,361)	433	\$ —	—	—
30190	Secretary of Finance	471,000	40,000	80,000	12,151	13,074	42,912	10,127	—	38,307	29,702	86,337	41,348	\$ 485,988	485,988	—

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						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience						PLUS: FY 2019 Deferred Outflows Change In Assumptions	PLUS: FY 2019 Deferred Outflows Change In Proportion
30191	Virginia Workers' Compensation Commission	23,399,000	2,026,000	657,000	670,952	721,926	322,481	559,185	—	2,115,321	120,942	3,304,433	2,316,410	\$ 26,836,112	26,836,112	—
30192	Secretary of Commerce and Trade	—	—	—	2,702	2,907	—	2,252	—	8,518	72,654	39,582	9,330	\$ 108,067	108,067	—
30193	Secretary of Agriculture and Forestry	92,000	25,000	56,000	9,923	10,676	—	8,270	—	31,283	221,222	128,998	33,295	\$ 396,879	396,879	—
30194	Department of General Services	44,197,000	4,689,000	296,000	1,310,240	1,409,782	363,633	1,091,980	—	4,130,814	545,116	5,655,004	4,523,509	\$ 52,405,750	52,405,750	—
30199	Department of Conservation and Recreation	30,783,000	2,665,000	1,805,000	904,878	973,625	—	754,144	—	2,852,824	861,589	5,083,564	3,124,142	\$ 36,192,476	36,192,476	—
30200	Office of Children's Services	1,334,000	162,000	210,000	37,684	40,547	33,140	31,407	—	118,807	103,825	208,829	130,241	\$ 1,507,256	1,507,256	—
30201	Department of Education - Central Office Operations	28,435,000	2,461,000	1,999,000	832,512	895,760	—	693,832	—	2,624,674	857,716	4,827,953	2,874,865	\$ 33,298,038	33,298,038	—
30202	The Library of Virginia	8,575,000	845,000	147,000	255,320	274,718	23,663	212,789	—	804,952	193,114	1,163,962	882,061	\$ 10,212,055	10,212,055	—
30203	Woodrow Wilson Rehabilitation Center	16,827,000	1,509,000	342,000	437,200	470,414	1,450,103	364,371	—	1,378,366	111,961	1,505,090	1,509,371	\$ 17,486,700	17,486,700	—
30204	The College of William and Mary	79,241,000	8,002,000	1,290,000	2,294,389	2,468,701	1,171,709	1,912,190	—	7,233,558	—	10,528,006	7,923,119	\$ 91,768,836	91,768,836	—
30206	VCU Health System Authority	36,496,000	8,749,000	244,000	940,951	1,012,437	5,964,226	784,207	—	2,966,551	—	49,498	3,248,371	\$ 37,635,271	37,635,271	—
30207	University of Virginia - Academic Division	399,523,000	34,595,000	17,941,000	12,157,738	13,081,402	—	10,132,501	—	38,329,890	20,357,716	68,500,953	41,985,201	\$ 486,273,719	486,273,719	—

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					Deferred Investment Experience	Deferred Inflows Expected Experience	Deferred Outflows Expected Experience	PLUS: FY 2019 Deferred Outflows Experience	PLUS: FY 2019 Deferred Outflows Assumptions						PLUS: FY 2019 Deferred Outflows Proportion	
30208	Virginia Polytechnic Institute and State University	349,811,000	35,062,000	3,076,000	10,148,087	10,919,067	4,549,837	8,457,620	—	31,994,034	—	44,302,803	35,040,797	\$ 405,893,669	405,893,669	—
30209	University of Virginia Medical Center	57,641,000	6,683,000	386,000	1,594,285	1,715,409	3,264,186	1,328,710	—	5,026,329	—	5,552,398	5,504,824	\$ 63,766,733	63,766,733	—
30211	Virginia Military Institute	21,462,000	2,203,000	144,000	630,503	678,404	98,169	525,474	—	1,987,796	110,043	2,657,478	2,176,454	\$ 25,218,261	25,218,261	—
30212	Virginia State University	44,870,000	4,731,000	565,000	1,317,793	1,417,909	53,899	1,098,275	—	4,154,626	388,796	5,370,247	4,550,510	\$ 52,707,833	52,707,833	—
30213	Norfolk State University	45,871,000	5,300,000	307,000	1,382,922	1,487,987	224,961	1,152,555	—	4,359,961	1,186,255	5,621,391	4,775,465	\$ 55,312,827	55,312,827	—
30214	Longwood University	34,517,000	2,988,000	1,126,000	1,022,718	1,100,418	—	852,354	—	3,224,341	967,320	5,137,462	3,531,608	\$ 40,905,733	40,905,733	—
30215	University of Mary Washington	29,775,000	4,366,000	199,000	844,125	908,256	1,515,770	703,511	—	2,661,288	—	2,638,961	2,915,070	\$ 33,762,539	33,762,539	—
30216	James Madison University	141,108,000	12,216,000	6,688,000	4,270,462	4,594,902	—	3,559,089	—	13,463,553	6,520,529	24,237,945	14,745,813	\$ 170,805,939	170,805,939	—
30217	Radford University	60,586,000	5,726,000	1,805,000	1,807,813	1,945,158	305,453	1,506,668	—	5,699,521	1,473,649	9,420,683	6,241,877	\$ 72,307,220	72,307,220	—
30218	Virginia School for Deaf and Blind	7,521,000	914,000	50,000	222,234	239,117	131,209	185,214	—	700,640	73,078	903,785	766,454	\$ 8,888,703	8,888,703	—
30221	Old Dominion University	113,970,000	9,866,000	2,791,000	3,356,135	3,611,112	—	2,797,071	—	10,580,940	1,517,203	16,851,479	11,588,903	\$ 134,235,543	134,235,543	—
30222	Department of Professional and Occupational Regulation	13,660,000	1,473,000	457,000	402,217	432,776	92,022	335,216	—	1,268,077	327,595	1,796,736	1,389,098	\$ 16,087,511	16,087,511	—
30223	Department of Health Professions	17,830,000	1,547,000	238,000	544,927	586,327	—	454,153	—	1,718,001	732,253	2,765,004	1,881,664	\$ 21,795,493	21,795,493	—
30226	Board of Accountancy	1,015,000	88,000	61,000	30,211	32,505	—	25,178	—	95,245	38,076	174,148	103,598	\$ 1,208,333	1,208,333	—

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						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions								
30232	Minority Business Enterprise	—	—	—	—	—	—	—	—	—	—	\$ —	—	—		
30233	Board of Bar Examiners	799,000	71,000	17,000	23,527	25,314	1,315	19,608	—	74,174	13,143	111,601	80,362	\$ 941,008	941,008	—
30234	Cooperative Extension and Agricultural Research Service	4,437,000	459,000	49,000	126,546	136,160	126,655	105,466	—	398,964	6,135	530,394	437,124	\$ 5,061,474	5,061,474	—
30236	Virginia Commonwealth University	284,679,000	25,013,000	9,103,000	8,565,858	9,216,632	161,258	7,138,958	—	27,005,714	11,370,484	44,027,078	29,578,354	\$ 342,609,132	342,609,132	—
30238	Virginia Museum of Fine Arts	14,479,000	1,254,000	1,149,000	437,626	470,874	—	364,727	—	1,379,711	926,074	2,670,195	1,512,444	\$ 17,503,763	17,503,763	—
30239	Frontier Culture Museum of Virginia	1,586,000	208,000	45,000	48,413	52,091	44,453	40,348	—	152,632	60,001	246,619	167,276	\$ 1,936,367	1,936,367	—
30241	Richard Bland College	6,614,000	768,000	441,000	182,780	196,667	387,301	152,333	—	576,254	173,966	864,296	630,434	\$ 7,310,667	7,310,667	—
30242	Christopher Newport University	37,321,000	3,231,000	869,000	1,137,193	1,223,589	—	947,760	—	3,585,246	1,546,608	6,009,763	3,927,216	\$ 45,484,379	45,484,379	—
30245	State Council of Higher Education for Virginia	4,814,000	416,000	428,000	148,114	159,367	—	123,441	—	466,961	396,182	953,557	510,542	\$ 5,924,118	5,924,118	—
30246	University of Virginia's College at Wise	11,494,000	1,177,000	77,000	323,152	347,702	446,390	269,321	—	1,018,805	—	1,275,742	1,115,507	\$ 12,925,117	12,925,117	—
30247	George Mason University	172,885,000	18,283,000	3,010,000	5,151,545	5,542,923	1,329,944	4,293,401	—	16,241,357	4,017,446	23,148,913	17,788,041	\$ 206,046,664	206,046,664	—
30261	Virginia Community College System - Central Office Operations	21,373,000	2,300,000	1,421,000	606,755	652,852	743,783	505,682	—	1,912,925	499,989	3,196,696	2,095,497	\$ 24,268,405	24,268,405	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19 Deferred Investment Experience	LESS: FY19	PLUS: FY 2019			PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience						PLUS: FY 2019 Deferred Outflows Change In Assumptions	PLUS: FY 2019 Deferred Outflows Change In Proportion
30262	Department of Rehabilitative Services	64,291,000	7,540,000	430,000	1,767,269	1,901,535	3,943,909	1,472,878	—	5,571,698	—	5,954,562	6,101,849	\$ 70,685,576	70,685,576	—
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,615,000	160,000	188,000	42,108	45,308	135,111	35,094	—	132,756	91,734	205,675	145,523	\$ 1,684,209	1,684,209	—
30268	Virginia Institute of Marine Science	17,309,000	1,858,000	116,000	498,237	536,090	390,151	415,241	—	1,570,799	—	2,035,868	1,720,417	\$ 19,928,013	19,928,013	—
30270	Virginia Community College System - Shared Services	3,193,000	276,000	2,692,000	149,883	161,271	—	124,916	—	472,540	3,221,063	2,228,662	518,129	\$ 5,994,898	5,994,898	—
30275	New River Community College	8,960,000	1,204,000	60,000	256,979	276,503	348,204	214,172	—	810,182	—	919,295	887,550	\$ 10,278,413	10,278,413	—
30276	Southside Virginia Community College	10,563,000	2,645,000	71,000	304,918	328,084	881,680	254,125	—	961,319	—	410,707	1,052,649	\$ 12,195,820	12,195,820	—
30277	Paul D. Camp Community College	4,071,000	485,000	185,000	124,097	133,525	7,011	103,425	—	391,243	242,669	548,675	428,861	\$ 4,963,518	4,963,518	—
30278	Rappahannock Community College	6,765,000	931,000	46,000	204,332	219,856	204,763	170,294	—	644,201	184,396	856,900	704,162	\$ 8,172,678	8,172,678	—
30279	Danville Community College	8,712,000	1,816,000	58,000	232,267	249,914	1,170,312	193,576	—	732,273	—	348,620	801,970	\$ 9,290,006	9,290,006	—
30280	Northern Virginia Community College	111,074,000	19,448,000	744,000	3,280,862	3,530,118	5,138,274	2,734,336	—	10,343,624	1,048,595	10,597,973	11,328,452	\$ 131,224,822	131,224,822	—
30282	Piedmont Virginia Community College	11,401,000	1,052,000	779,000	337,230	362,850	28,921	281,054	—	1,063,190	496,392	1,865,655	1,163,085	\$ 13,488,205	13,488,205	—
30283	J. Sargeant Reynolds Community College	27,956,000	4,808,000	187,000	751,930	809,055	3,014,732	626,673	—	2,370,620	—	1,673,391	2,596,992	\$ 30,074,975	30,074,975	—
30284	Eastern Shore Community College	3,331,000	586,000	174,000	93,981	101,122	275,706	78,326	—	296,296	39,438	398,167	325,441	\$ 3,758,977	3,758,977	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19		PLUS: FY 2019		PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference
					Deferred Investment Experience	Deferred Inflows Expected Experience	Deferred Outflows Expected Experience	Deferred Outflows Expected Experience								
30285	Patrick Henry Community College	11,373,000	1,257,000	597,000	338,684	364,414	173,365	282,266	—	1,067,773	388,252	1,820,607	1,169,088	\$ 13,546,347	13,546,347	—
30286	Virginia Western Community College	15,211,000	2,060,000	158,000	425,539	457,869	728,090	354,653	—	1,341,603	35,562	1,256,135	1,469,151	\$ 17,020,304	17,020,304	—
30287	Dabney S. Lancaster Community College	4,226,000	581,000	28,000	119,088	128,137	229,082	99,251	—	375,452	—	398,156	412,369	\$ 4,763,183	4,763,183	—
30288	Wytheville Community College	7,040,000	843,000	127,000	193,114	207,784	331,829	160,945	—	608,832	44,504	553,624	667,201	\$ 7,723,977	7,723,977	—
30290	John Tyler Community College	16,904,000	3,538,000	113,000	507,275	545,814	1,199,891	422,773	—	1,599,293	373,891	1,569,848	1,752,324	\$ 20,289,501	20,289,501	—
30291	Blue Ridge Community College	9,987,000	1,662,000	140,000	306,403	329,682	441,759	255,363	—	966,002	401,508	1,259,995	1,058,799	\$ 12,255,225	12,255,225	—
30292	Central Virginia Community College	8,778,000	1,129,000	59,000	276,556	297,566	139,538	230,487	—	871,902	547,665	1,232,192	955,158	\$ 11,061,428	11,061,428	—
30293	Thomas Nelson Community College	23,884,000	3,663,000	513,000	630,045	677,911	2,795,526	525,092	—	1,986,352	—	1,934,494	2,176,523	\$ 25,199,933	25,199,933	—
30294	Southwest Virginia Community College	6,686,000	1,540,000	291,000	190,601	205,082	654,946	158,851	—	600,912	107,798	530,419	658,858	\$ 7,623,493	7,623,493	—
30295	Tidewater Community College	60,469,000	10,788,000	715,000	1,546,884	1,664,405	9,193,873	1,289,204	—	4,876,885	—	2,909,647	5,341,760	\$ 61,870,814	61,870,814	—
30296	Virginia Highlands Community College	6,834,000	948,000	217,000	190,112	204,555	435,899	158,443	—	599,368	74,933	693,708	656,983	\$ 7,603,903	7,603,903	—
30297	Germannan Community College	14,372,000	1,503,000	202,000	417,733	449,470	181,065	348,147	—	1,316,995	—	1,861,156	1,442,921	\$ 16,708,109	16,708,109	—
30298	Lord Fairfax Community College	13,804,000	2,261,000	302,000	394,491	424,463	883,858	328,777	—	1,243,718	—	1,508,708	1,362,915	\$ 15,778,476	15,778,476	—
30299	Mountain Empire Community College	7,685,000	790,000	51,000	225,947	243,114	39,018	188,309	—	712,347	44,187	956,593	780,139	\$ 9,037,218	9,037,218	—
30301	Department of Agriculture and Consumer Services	31,457,000	3,129,000	352,000	909,318	978,402	407,481	757,844	—	2,866,822	61,787	3,885,035	3,140,227	\$ 36,370,060	36,370,060	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19 Deferred Inflows Investment Experience	LESS: FY19	PLUS: FY 2019			PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience						PLUS: FY 2019 Deferred Outflows Change In Assumptions	PLUS: FY 2019 Deferred Outflows Change In Proportion
30310	Virginia Economic Development Partnership	11,643,000	1,093,000	1,003,000	341,654	367,610	—	284,741	—	1,077,138	630,396	1,828,775	1,179,628	\$ 13,665,158	13,665,158	—
30320	Virginia Tourism Authority	6,433,000	590,000	374,000	199,797	214,976	—	166,515	—	629,904	516,041	1,133,652	689,037	\$ 7,991,302	7,991,302	—
30325	Department of Business Assistance	—	—	—	—	—	—	—	—	—	—	—	—	\$ —	—	—
30330	Virginia - Israel Advisory Board	33,000	87,000	1,000	3,571	3,842	53,343	2,976	—	11,258	70,118	12,315	12,085	\$ 142,826	142,826	—
30350	Department of Small Business and Supplier Diversity	2,788,000	312,000	191,000	91,121	98,044	30,482	75,942	—	287,280	337,095	568,260	313,340	\$ 3,644,590	3,644,590	—
30400	Jamestown-Yorktown Commemoration	835,000	72,000	547,000	27,793	29,905	—	23,163	—	87,624	376,081	417,394	94,923	\$ 1,111,641	1,111,641	—
30402	Marine Resources Commission	5,107,000	441,000	198,000	145,396	156,443	98,147	121,176	—	458,393	78,754	708,553	501,473	\$ 5,815,417	5,815,417	—
30403	Department of Game and Inland Fisheries	21,673,000	2,028,000	1,301,000	610,989	657,408	580,381	509,211	—	1,926,275	561,872	2,998,273	2,109,079	\$ 24,437,774	24,437,774	—
30405	Virginia Racing Commission	291,000	50,000	33,000	8,611	9,266	3,944	7,177	—	27,149	22,661	30,477	29,218	\$ 344,425	344,425	—
30407	Virginia Port Authority	421,000	136,000	3,000	9,638	10,372	125,797	8,033	—	30,387	—	(28,067)	33,043	\$ 385,503	385,503	—
30409	Department of Mines, Minerals and Energy	16,207,000	2,279,000	109,000	446,664	480,598	1,171,542	372,259	—	1,408,205	—	1,348,601	1,542,009	\$ 17,865,252	17,865,252	—
30411	Department of Forestry	15,059,000	1,773,000	299,000	432,254	465,093	471,474	360,249	—	1,362,774	86,764	1,806,955	1,492,029	\$ 17,288,892	17,288,892	—
30413	Commission on Virginia Alcohol Safety Action Program	803,000	69,000	58,000	23,069	24,821	9,348	19,226	—	72,729	21,642	132,593	80,271	\$ 922,681	922,681	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19 Deferred Investment Experience	LESS: FY19	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions								
30417	Gunston Hall	189,000	45,000	43,000	4,835	5,203	31,403	4,030	—	15,243	23,496	17,138	16,082	\$ 193,384	193,384	—
30423	Department of Historic Resources	3,235,000	324,000	68,000	92,654	99,693	66,004	77,220	—	292,112	13,336	411,494	320,920	\$ 3,705,891	3,705,891	—
30425	Jamestown - Yorktown Foundation	8,903,000	793,000	365,000	260,013	279,767	—	216,700	—	819,747	185,928	1,284,566	898,409	\$ 10,399,752	10,399,752	—
30440	Department of Environmental Quality	66,116,000	6,463,000	445,000	1,911,022	2,056,207	875,408	1,592,684	—	6,024,909	—	8,125,418	6,599,105	\$ 76,435,269	76,435,269	—
30454	Office of Commonwealth Preparedness	79,000	7,000	8,000	—	—	62,032	—	—	—	4,445	(20,765)	(352)	\$ —	—	—
30505	Department of Rail and Public Transportation	6,126,000	530,000	509,000	171,214	184,221	203,941	142,693	—	539,789	232,628	936,139	590,810	\$ 6,848,063	6,848,063	—
30506	Motor Vehicle Dealer Board	1,744,000	178,000	103,000	49,914	53,706	43,278	41,599	—	157,364	19,281	278,812	172,755	\$ 1,996,403	1,996,403	—
30507	Towing and Recovery Operations Board	—	—	—	—	—	—	—	—	—	—	—	—	\$ —	—	—
30510	Virginia Department of Transportation	141,399,000	12,241,000	4,529,000	4,101,982	4,413,621	670,454	3,418,674	—	12,932,382	1,800,196	20,155,725	14,164,712	\$ 164,067,208	164,067,208	—
30511	Virginia Department of Transportation	42,626,000	3,690,000	3,259,000	1,247,670	1,342,459	—	1,039,833	—	3,933,549	1,649,638	7,121,810	4,308,565	\$ 49,903,136	49,903,136	—
30512	Virginia Department of Transportation	51,749,000	5,470,000	704,000	1,487,948	1,600,993	1,232,220	1,240,086	—	4,691,078	42,506	6,483,525	5,137,481	\$ 59,513,553	59,513,553	—
30513	Virginia Department of Transportation	38,368,000	3,322,000	3,117,000	1,097,202	1,180,559	607,998	914,430	—	3,459,166	1,417,518	6,196,004	3,789,505	\$ 43,884,854	43,884,854	—
30514	Virginia Department of Transportation	58,738,000	5,531,000	1,459,000	1,669,433	1,796,264	1,471,038	1,391,339	—	5,263,246	467,124	7,541,904	5,764,480	\$ 66,772,398	66,772,398	—
30515	Virginia Department of Transportation	59,437,000	5,145,000	2,518,000	1,729,838	1,861,259	132,137	1,441,682	—	5,453,687	883,719	9,041,325	5,972,747	\$ 69,188,432	69,188,432	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19 Deferred Investment Experience	LESS: FY19	PLUS: FY 2019			PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience						PLUS: FY 2019 Deferred Outflows Change In Assumptions	PLUS: FY 2019 Deferred Outflows Change In Proportion
30516	Virginia Department of Transportation	37,236,000	3,269,000	4,175,000	1,065,127	1,146,048	582,505	887,698	—	3,358,043	2,155,189	6,342,273	3,677,574	\$ 42,601,949	42,601,949	—
30517	Virginia Department of Transportation	34,237,000	2,964,000	2,940,000	999,729	1,075,681	—	833,194	—	3,151,861	1,360,670	5,907,363	3,452,466	\$ 39,986,212	39,986,212	—
30518	Virginia Department of Transportation	42,860,000	4,317,000	1,127,000	1,250,309	1,345,298	402,037	1,042,032	—	3,941,868	283,517	6,006,029	4,317,126	\$ 50,008,676	50,008,676	—
30519	Virginia Department of Transportation	72,962,000	6,316,000	1,645,000	2,108,955	2,269,178	552,764	1,757,645	—	6,648,935	406,572	10,118,807	7,282,064	\$ 84,351,998	84,351,998	—
30601	Department of Health	221,830,000	22,084,000	1,485,000	6,464,376	6,955,494	1,399,930	5,387,541	—	20,380,341	—	27,499,910	22,320,935	\$ 258,556,057	258,556,057	—
30602	Department of Medical Assistance Services	39,671,000	3,435,000	2,143,000	1,180,565	1,270,257	—	983,907	—	3,721,987	1,433,297	6,644,403	4,076,626	\$ 47,219,146	47,219,146	—
30606	Virginia Board for People With Disabilities	770,000	82,000	58,000	22,626	24,345	6,573	18,857	—	71,334	30,496	122,078	78,236	\$ 904,985	904,985	—
30701	Department of Corrections - Central Administration	27,185,000	2,354,000	1,109,000	837,284	900,894	—	697,809	—	2,639,718	1,649,411	4,702,327	2,892,193	\$ 33,488,894	33,488,894	—
30702	Department for the Blind and Vision Impaired	10,305,000	892,000	602,000	283,050	304,554	476,711	235,900	—	892,376	207,836	1,431,201	976,829	\$ 11,321,169	11,321,169	—
30703	Central State Hospital	43,786,000	5,436,000	538,000	1,314,285	1,414,136	427,247	1,095,352	—	4,143,567	1,132,375	5,206,685	4,538,776	\$ 52,567,535	52,567,535	—
30704	Eastern State Hospital	39,190,000	7,271,000	262,000	1,054,920	1,135,064	4,166,074	879,191	—	3,325,862	—	1,788,192	3,642,492	\$ 42,193,695	42,193,695	—
30705	Southwestern Virginia Mental Health Institute	27,123,000	2,539,000	553,000	795,823	856,285	121,292	663,255	—	2,509,005	235,262	3,835,734	2,748,259	\$ 31,830,597	31,830,597	—
30706	Western State Hospital	39,935,000	3,596,000	1,560,000	1,178,337	1,267,860	—	982,050	—	3,714,963	1,026,650	5,949,802	4,068,231	\$ 47,130,037	47,130,037	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19 Deferred Investment Experience	LESS: FY19	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions								
30707	Central Virginia Training Center	25,076,000	16,136,000	168,000	480,319	516,811	13,465,688	400,308	—	1,514,310	—	(7,626,385)	1,658,060	\$ 19,211,355	19,211,355	—
30708	Commonwealth Center for Children and Adolescents	7,331,000	1,019,000	449,000	273,428	294,200	168,708	227,880	—	862,039	1,838,219	1,786,914	943,419	\$ 10,936,297	10,936,297	—
30709	Powhatan Correctional Center	—	796,000	—	—	—	—	—	—	—	—	(796,000)	—	\$ —	—	—
30711	Virginia Correctional Enterprises	12,757,000	1,104,000	1,184,000	375,119	403,618	—	312,632	—	1,182,645	651,484	2,253,721	1,295,068	\$ 15,003,677	15,003,677	—
30716	Virginia Correctional Center for Women	6,392,000	1,173,000	56,000	190,665	205,150	379,900	158,904	—	601,111	110,467	681,184	658,930	\$ 7,626,021	7,626,021	—
30718	Bland Correctional Center	4,482,000	597,000	126,000	132,392	142,451	91,584	110,338	—	417,395	91,596	546,021	456,620	\$ 5,295,303	5,295,303	—
30720	Department of Behavioral Health & Developmental Services	39,859,000	3,451,000	5,954,000	1,210,397	1,302,354	—	1,008,769	—	3,816,037	4,146,446	8,778,169	4,180,359	\$ 48,412,311	48,412,311	—
30721	Powhatan Reception and Classification Center	—	355,000	—	—	—	—	—	—	—	—	(355,000)	—	\$ —	—	—
30723	Southeastern Virginia Training Center	13,175,000	2,181,000	111,000	397,177	427,352	554,147	331,015	—	1,252,186	339,901	1,468,402	1,371,917	\$ 15,885,911	15,885,911	—
30724	Catawba Hospital	15,299,000	1,416,000	296,000	449,334	483,473	40,315	374,484	—	1,416,624	163,263	2,123,416	1,551,610	\$ 17,972,055	17,972,055	—
30725	Northern Virginia Training Center	11,000	8,627,000	—	—	—	2,793,467	—	—	—	—	(5,844,810)	(277)	\$ —	—	—
30726	Southside Virginia Training Center	—	28,000	—	—	—	3,506	—	—	—	—	(24,494)	—	\$ —	—	—
30728	Northern Virginia Mental Health Institute	22,488,000	2,409,000	1,790,000	699,551	752,697	202,011	583,020	—	2,205,485	2,111,837	4,042,367	2,415,467	\$ 27,979,983	27,979,983	—

Virginia Retirement System Finance Division
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Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19 Deferred Investment Experience	LESS: FY19	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference
						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience					
30729	Piedmont Geriatric Hospital	17,356,000	2,399,000	116,000	522,333	562,016	480,328	435,323	—	1,646,766	424,876	2,114,825	1,804,341	\$ 20,891,772	20,891,772	—
30733	Sussex I State Prison	4,067,000	380,000	125,000	99,891	107,479	506,028	83,251	—	314,927	59,478	273,862	344,785	\$ 3,995,335	3,995,335	—
30734	Sussex II State Prison	3,752,000	586,000	41,000	86,049	92,587	752,429	71,715	—	271,290	—	29,434	296,647	\$ 3,441,727	3,441,727	—
30735	Wallen's Ridge State Prison	5,879,000	566,000	139,000	177,882	191,395	17,090	148,250	—	560,811	232,605	866,871	613,415	\$ 7,114,755	7,114,755	—
30737	St. Brides Correctional Center	5,436,000	485,000	199,000	143,642	154,554	403,632	119,714	—	452,863	87,764	561,734	496,978	\$ 5,745,269	5,745,269	—
30738	Southwestern Virginia Training Center	11,890,000	3,852,000	80,000	65,635	70,622	8,878,572	54,702	—	206,929	—	(4,057,614)	225,971	\$ 2,625,217	2,625,217	—
30739	Southern Virginia Mental Health Institute	10,604,000	944,000	367,000	320,940	345,322	11,393	267,478	—	1,011,831	457,269	1,705,260	1,108,542	\$ 12,836,641	12,836,641	—
30741	Red Onion State Prison	5,683,000	607,000	163,000	171,957	185,021	37,685	143,312	—	542,131	242,958	810,608	593,581	\$ 6,877,765	6,877,765	—
30742	Department of Corrections - Employee Relations and Training	7,701,000	844,000	435,000	223,340	240,308	115,375	186,136	—	704,127	192,416	1,091,055	771,769	\$ 8,932,942	8,932,942	—
30743	Fluvanna Women's Correctional Center	5,562,000	844,000	406,000	236,518	254,487	146,798	197,119	—	745,673	2,228,697	1,742,194	815,873	\$ 9,460,007	9,460,007	—
30745	Nottoway Correctional Center	7,664,000	663,000	823,000	214,950	231,281	234,956	179,144	—	677,676	446,696	1,213,002	741,967	\$ 8,597,364	8,597,364	—
30747	Marion Correctional Treatment Center	4,797,000	553,000	288,000	147,008	158,176	55,213	122,519	—	463,474	350,789	749,926	508,432	\$ 5,879,879	5,879,879	—
30748	Hiram W. Davis Medical Center	9,793,000	1,139,000	66,000	290,460	312,528	168,852	242,076	—	915,739	124,914	1,243,713	1,003,038	\$ 11,617,564	11,617,564	—
30749	Buckingham Correctional Center	5,516,000	498,000	149,000	159,206	171,301	48,011	132,685	—	501,930	64,825	732,036	550,195	\$ 6,367,763	6,367,763	—

Virginia Retirement System Finance Division
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For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19 Deferred Investment Experience	LESS: FY19	PLUS: FY 2019			PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience						PLUS: FY 2019 Deferred Outflows Change In Assumptions	PLUS: FY 2019 Deferred Outflows Change In Proportion
30751	Department for the Deaf and Hard-of-Hearing	716,000	97,000	13,000	19,213	20,673	61,586	16,013	—	60,574	—	59,276	65,911	\$ 768,480	768,480	—
30752	Deep Meadow Correctional Center	7,467,000	1,176,000	589,000	201,472	216,779	758,820	167,911	—	635,184	—	1,073,492	695,225	\$ 8,058,291	8,058,291	—
30753	Deerfield Correctional Center	7,292,000	978,000	370,000	219,374	236,041	191,146	182,831	—	691,624	316,987	1,087,887	758,452	\$ 8,774,316	8,774,316	—
30754	Augusta Correctional Center	4,034,000	566,000	39,000	117,698	126,640	126,284	98,092	—	371,068	—	453,964	405,933	\$ 4,707,569	4,707,569	—
30756	Department of Corrections - Division of Institutions	34,972,000	3,028,000	1,741,000	1,033,716	1,112,249	—	861,519	—	3,259,011	1,188,734	5,493,798	3,570,511	\$ 41,345,586	41,345,586	—
30757	Western Region Correctional Field Units	1,378,000	271,000	9,000	42,503	45,732	68,510	35,423	—	134,001	61,607	132,666	146,944	\$ 1,700,008	1,700,008	—
30760	Central Reg Corr Field Units	—	—	—	—	—	—	—	—	—	—	—	—	\$ —	—	—
30761	Baskerville Correctional Center	2,733,000	250,000	157,000	78,402	84,358	42,674	65,342	—	247,179	73,664	399,736	270,636	\$ 3,135,851	3,135,851	—
30765	Department of Social Services	124,824,000	12,961,000	1,715,000	3,636,752	3,913,047	1,497,866	3,030,942	—	11,465,645	—	16,498,592	12,558,126	\$ 145,459,388	145,459,388	—
30766	Virginia Parole Board	746,000	348,000	5,000	20,793	22,374	188,816	17,330	—	65,556	—	(36,597)	71,629	\$ 831,677	831,677	—
30767	Division of Community Corrections	14,464,000	1,463,000	1,148,000	410,955	442,177	356,902	342,498	—	1,295,624	667,423	1,982,614	1,420,133	\$ 16,436,992	16,436,992	—
30768	Keen Mountain Correctional Center	4,510,000	687,000	190,000	131,966	141,991	188,606	109,983	—	416,050	29,505	634,183	455,917	\$ 5,278,241	5,278,241	—
30769	Greensville Correctional Center	12,212,000	1,658,000	173,000	359,461	386,770	374,036	299,582	—	1,133,279	121,452	1,487,043	1,240,698	\$ 14,377,391	14,377,391	—

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Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19 Deferred Investment Experience	LESS: FY19	PLUS: FY 2019			PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	LESS: FY19 Deferred Inflows Change In Proportion	PLUS: FY 2019 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions						PLUS: FY 2019 Deferred Outflows Change In Proportion	
30770	Dillwyn Correctional Center	5,936,000	627,000	46,000	173,553	186,737	71,562	144,642	—	547,162	8,073	755,652	599,083	\$ 6,941,594	6,941,594	—
30771	Indian Creek Correctional Center	3,885,000	506,000	56,000	117,682	126,623	107,321	98,079	—	371,018	122,152	538,958	406,644	\$ 4,706,937	4,706,937	—
30772	Haynesville Correctional Center	6,669,000	736,000	59,000	193,319	208,006	129,464	161,116	—	609,480	6,135	806,447	666,197	\$ 7,732,192	7,732,192	—
30773	Coffeewood Correctional Center	4,678,000	689,000	70,000	132,266	142,314	267,344	110,233	—	416,997	—	464,500	456,557	\$ 5,290,249	5,290,249	—
30774	Lunenburg Correctional Center	4,467,000	491,000	82,000	130,401	140,309	39,372	108,679	—	411,119	23,211	555,862	449,114	\$ 5,215,675	5,215,675	—
30775	Pocahontas State Correctional Center	4,784,000	693,000	256,000	138,318	148,826	140,420	115,277	—	436,076	142,248	522,127	476,871	\$ 5,532,293	5,532,293	—
30776	Green Rock Correctional Center	5,540,000	480,000	294,000	158,558	170,603	84,550	132,145	—	499,888	97,018	848,164	547,653	\$ 6,341,851	6,341,851	—
30777	Department of Juvenile Justice	82,579,000	8,031,000	553,000	2,394,138	2,576,028	862,246	1,995,323	—	7,548,036	—	10,257,411	8,266,875	\$ 95,758,483	95,758,483	—
30778	Department of Forensic Science	28,540,000	2,470,000	1,215,000	851,109	915,772	—	709,332	—	2,683,306	1,053,497	4,505,699	2,938,081	\$ 34,041,872	34,041,872	—
30785	River North Correctional Center	5,445,000	471,000	312,000	154,260	165,981	125,338	128,564	—	486,339	169,365	759,968	532,702	\$ 6,169,955	6,169,955	—
30786	Culpeper Correctional Center for Women	—	264,000	—	—	—	—	—	—	—	—	(264,000)	—	\$ —	—	—
30794	Virginia Center for Behavioral Rehabilitation	20,377,000	2,687,000	1,044,000	647,757	696,970	404,461	539,854	—	2,042,194	1,712,286	3,580,394	2,237,165	\$ 25,908,375	25,908,375	—
30841	Department of Aviation	3,120,000	270,000	68,000	92,765	99,813	—	77,312	—	292,461	55,050	476,891	320,821	\$ 3,710,315	3,710,315	—
30848	Indigent Defense Commission	40,483,000	3,954,000	341,000	1,181,671	1,271,447	167,393	984,829	—	3,725,474	47,003	5,110,543	4,079,954	\$ 47,263,384	47,263,384	—

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Employer Code	Entity	June 30, 2018 Net Pension Liability	PLUS: FY18 Deferred Inflows	LESS: FY18 Deferred Outflows	LESS: FY19 Deferred Investment Experience	LESS: FY19	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer Pension Expense	LESS: FY 2019 Normal Employer Contributions	Calculated June 30, 2019 Net Pension Liability	Actual June 30, 2019 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion							
30851	Tobacco Indemnification & Revitalization Commission	1,118,000	158,000	74,000	29,942	32,216	103,981	24,954	—	94,398	29,360	117,196	104,180	\$ 1,197,589	1,197,589	—
30852	Virginia Tobacco Settlement Foundation	1,560,000	134,000	47,000	45,110	48,537	11,472	37,596	—	142,220	16,035	221,486	154,934	\$ 1,804,284	1,804,284	—
30912	Department of Veterans Services	12,260,000	1,061,000	2,935,000	387,191	416,607	—	322,693	—	1,220,703	2,205,734	3,491,589	1,336,417	\$ 15,486,504	15,486,504	—
30913	Veterans Services Foundation	115,000	10,000	98,000	3,366	3,621	424	2,805	—	10,610	61,599	50,523	10,515	\$ 134,611	134,611	—
30922	Sitter-Barfoot Veterans Care Center	16,685,000	1,445,000	1,783,000	472,972	508,905	376,865	394,184	—	1,491,146	584,923	3,092,034	1,633,058	\$ 18,917,487	18,917,487	—
30937	Southern Virginia Higher Education Center	2,648,000	229,000	124,000	78,987	84,987	—	65,829	—	249,022	73,715	453,495	271,853	\$ 3,159,234	3,159,234	—
30938	New College Institute	914,000	153,000	59,000	30,448	32,760	7,449	25,376	—	95,992	134,777	129,061	104,736	\$ 1,217,813	1,217,813	—
30942	Virginia Museum of Natural History	1,952,000	345,000	18,000	56,945	61,271	105,727	47,459	—	179,531	—	192,128	196,543	\$ 2,277,632	2,277,632	—
30948	Southwest Virginia Higher Education Center	1,538,000	218,000	59,000	42,835	46,090	90,161	35,700	—	135,047	21,472	151,193	148,047	\$ 1,713,279	1,713,279	—
30957	Commonwealth's Attorneys' Services Council	580,000	93,000	64,000	17,159	18,463	18,843	14,301	—	54,099	43,205	79,323	59,140	\$ 686,323	686,323	—
30960	Department of Fire Programs	4,891,000	568,000	119,000	145,112	156,136	53,022	120,939	—	457,496	117,494	622,961	500,577	\$ 5,804,043	5,804,043	—
30961	Division of Capitol Police	637,000	91,000	4,000	18,534	19,943	13,582	15,447	—	58,432	—	59,986	64,502	\$ 741,304	741,304	—

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						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience									
30999	Department of Alcoholic Beverage Control	60,199,000	5,211,000	3,021,000	1,806,075	1,943,288	—	1,505,219	—	5,694,042	2,685,236	9,950,021	6,236,453	\$ 72,237,702	72,237,702	—	
35106	Arlington County Health Department	86,000	8,000	2,000	2,575	2,771	—	2,146	—	8,120	2,137	12,896	8,942	\$ 103,011	103,011	—	
35129	Fairfax County Health Department	3,843,000	1,444,000	26,000	102,450	110,234	824,741	85,384	—	322,997	—	(180,007)	354,235	\$ 4,097,714	4,097,714	—	
35885	Fort Monroe Federal Area Development Authority	2,016,000	241,000	278,000	54,954	59,130	120,294	45,800	—	173,255	168,285	255,729	189,688	\$ 2,198,003	2,198,003	—	
Total for State Employers		\$5,413,632,000	\$ 593,659,000	\$ 161,248,000	\$ 158,004,921	\$ 170,009,034	\$ 120,097,654	\$ 131,684,483	\$ —	\$ 498,144,599	\$ 120,097,654	\$ 717,456,951	\$ 545,582,547	\$6,319,732,531	\$6,319,732,531		