

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
	VRS Virginia Sickness and Disability Program Plan Total	(225,228,000)	40,539,000	4,393,000	7,576,527	7,897,732	11,173,797	6,171,828	25,119,849	—	3,560,854	6,171,828	16,119,386	25,265,305	(196,195,272)	(196,195,272)	—
	Employer Allocation																
21156	Department of State Police -	(4,783,000)	1,086,000	28,000	166,909	173,985	246,155	390,183	553,383	—	78,445	23,548	281,855	557,122	(4,322,123)	(4,322,123)	—
30100	Senate	(303,000)	49,000	—	9,963	10,386	14,694	—	33,033	—	4,683	4,880	22,046	33,596	(257,997)	(257,997)	—
30101	House of Delegates	(486,000)	78,000	—	16,456	17,155	24,269	2,109	54,560	—	7,734	—	34,644	55,085	(426,136)	(426,136)	—
30103	Magistrate System	(1,010,000)	162,000	17,000	32,265	33,632	47,584	—	106,973	—	15,164	50,209	77,903	107,265	(835,497)	(835,497)	—
30107	Division of Legislative Services	(300,000)	48,000	9,000	9,621	10,030	14,190	—	31,900	—	4,522	18,011	23,881	32,622	(249,149)	(249,149)	—
30109	Division of Legislative Automated Systems	(92,000)	15,000	—	2,983	3,110	4,399	—	9,890	—	1,402	2,481	6,777	10,300	(77,242)	(77,242)	—
30110	Joint Legislative Audit and Review Commission	(143,000)	23,000	—	4,631	4,826	6,829	—	15,353	—	2,176	3,511	10,463	15,131	(119,914)	(119,914)	—
30111	Supreme Court	(960,000)	154,000	—	31,828	33,178	46,940	—	105,526	—	14,959	10,163	69,484	106,383	(824,197)	(824,197)	—
30112	Judicial Inquiry and Review Commission	(16,000)	3,000	—	681	709	1,005	2,948	2,258	—	320	—	936	2,809	(17,638)	(17,638)	—
30114	General District Courts	(1,541,000)	284,000	9,000	52,083	54,290	76,811	35,633	172,679	—	24,478	7,569	104,897	173,491	(1,348,685)	(1,348,685)	—

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Employer	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						Deferred Outflows
30115	Juvenile and Domestic Relations District Courts	(1,007,000)	188,000	8,000	33,804	35,236	49,854	21,462	112,077	—	15,887	8,178	68,906	113,056	(875,364)	(875,364)	—
30116	Combined District Courts	(304,000)	56,000	—	9,909	10,328	14,613	5,778	32,852	—	4,657	6,717	21,027	33,209	(256,584)	(256,584)	—
30117	Virginia State Bar	(363,000)	58,000	17,000	11,756	12,254	17,337	—	38,976	—	5,525	23,535	29,631	38,736	(304,416)	(304,416)	—
30119	Office of the Lieutenant Governor	(4,000)	1,000	—	188	195	277	1,176	623	—	88	—	196	936	(4,865)	(4,865)	—
30121	Office of the Governor	(53,000)	12,000	4,000	2,328	2,425	3,433	13,864	7,717	—	1,094	3,364	3,084	8,480	(60,271)	(60,271)	—
30122	Department of Planning and Budget	(216,000)	35,000	8,000	7,142	7,444	10,532	—	23,678	—	3,356	9,273	16,909	24,031	(184,933)	(184,933)	—
30123	Department of Military Affairs	(705,000)	113,000	21,000	24,005	25,024	35,403	5,701	79,590	—	11,282	17,490	53,591	80,445	(621,625)	(621,625)	—
30125	Virginia Court of Appeals	(213,000)	34,000	3,000	7,088	7,388	10,453	—	23,500	—	3,331	4,296	15,921	23,660	(183,541)	(183,541)	—
30127	Department of Emergency Management	(469,000)	166,000	—	14,989	15,626	22,106	75,927	49,697	—	7,045	17,170	19,804	50,221	(388,153)	(388,153)	—
30128	Virginia Veterans Care Center	(468,000)	75,000	—	15,218	15,863	22,444	—	50,456	—	7,152	10,759	34,248	50,168	(394,078)	(394,078)	—
30129	Department of Human Resource Management	(421,000)	93,000	—	14,214	14,816	20,962	22,096	47,125	—	6,680	—	25,805	47,584	(368,062)	(368,062)	—
30132	State Board of Elections	(149,000)	62,000	—	5,865	6,113	8,650	49,943	19,445	—	2,756	—	3,017	19,522	(151,875)	(151,875)	—

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows			6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
30133	Auditor of Public Accounts	(490,000)	85,000	—	16,008	16,685	23,608	5,046	53,073	—	7,523	10,438	34,918	54,127	(414,522)	(414,522)	—
30136	Virginia Information Technologies Agency (VITA)	(1,061,000)	186,000	21,000	35,152	36,642	51,842	13,456	116,546	—	16,521	28,916	77,923	117,081	(910,267)	(910,267)	—
30140	Department of Criminal Justice Services	(357,000)	57,000	—	12,087	12,599	17,826	1,417	40,074	—	5,681	—	25,468	40,285	(312,991)	(312,991)	—
30141	Office of the Attorney General and Department of Law	(1,551,000)	249,000	45,000	50,373	52,507	74,289	—	167,009	—	23,674	76,146	121,442	168,506	(1,304,404)	(1,304,404)	—
30143	Office of the Attorney General - Division of Debt Collection	(84,000)	17,000	—	2,741	2,857	4,043	3,302	9,088	—	1,288	1,417	5,381	8,215	(70,984)	(70,984)	—
30146	Science Museum of Virginia	(199,000)	32,000	—	6,698	6,981	9,878	—	22,206	—	3,148	371	14,314	22,918	(173,436)	(173,436)	—
30147	Office of the State Inspector General	(158,000)	33,000	5,000	5,391	5,621	7,951	7,683	17,875	—	2,534	4,205	10,682	18,263	(139,613)	(139,613)	—
30148	Virginia Commission for the Arts	(8,000)	1,000	—	280	291	412	—	927	—	131	145	620	1,079	(7,239)	(7,239)	—
30151	Department of Accounts	(600,000)	106,000	12,000	20,017	20,867	29,521	8,410	66,367	—	9,408	13,353	43,690	66,351	(518,348)	(518,348)	—
30152	Department of the Treasury	(384,000)	65,000	—	13,484	14,056	19,886	14,363	44,706	—	6,337	—	26,097	45,519	(349,168)	(349,168)	—
30154	Department of Motor Vehicles	(4,408,000)	707,000	76,000	147,054	153,289	216,874	—	487,556	—	69,113	89,442	330,242	490,129	(3,807,993)	(3,807,993)	—

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						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions										
30156	Department of State Police	(1,705,000)	298,000	—	57,965	60,423	85,486	32,790	192,182	—	27,243	—	117,024	193,796	(1,501,011)	(1,501,011)	—
30157	Compensation Board	(36,000)	6,000	7,000	1,410	1,471	2,079	4,316	4,675	—	663	5,825	3,424	4,823	(36,512)	(36,512)	—
30160	Virginia Criminal Sentencing Commission	(34,000)	5,000	—	1,148	1,196	1,693	532	3,806	—	539	—	2,350	2,850	(29,724)	(29,724)	—
30161	Department of Taxation	(2,282,000)	386,000	10,000	77,078	80,344	113,673	23,343	255,549	—	36,225	8,255	161,416	256,941	(1,995,934)	(1,995,934)	—
30162	Department of Accounts - Transfer Payments (CHRF)	(6,000)	1,000	—	211	220	312	16	701	—	99	—	447	962	(5,474)	(5,474)	—
30164	Virginia Management Fellows Administration	(10,000)	9,000	—	749	781	1,104	14,878	2,482	—	352	—	(1,212)	2,494	(19,384)	(19,384)	—
30165	Department of Housing and Community Development	(339,000)	55,000	—	11,275	11,753	16,629	—	37,383	—	5,299	3,269	24,558	38,830	(291,978)	(291,978)	—
30166	Secretary of the Commonwealth	(24,000)	7,000	4,000	732	764	1,079	2,523	2,427	—	344	5,235	2,114	2,974	(18,952)	(18,952)	—
30171	State Corporation Commission	(2,242,000)	432,000	—	74,329	77,480	109,619	60,413	246,436	—	34,933	23,162	150,579	248,023	(1,924,754)	(1,924,754)	—
30172	State Lottery Department	(1,015,000)	163,000	21,000	35,384	36,884	52,184	26,029	117,315	—	16,630	17,475	74,279	118,489	(916,271)	(916,271)	—
30174	Virginia College Savings Plan	(444,000)	82,000	—	15,380	16,031	22,682	18,936	50,991	—	7,228	—	29,142	50,588	(398,256)	(398,256)	—

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						Deferred Inflows Expected Experience	Deferred Inflows Change In Assumptions								Deferred Outflows vs Actual Experience	6/30/2019 Net OPEB Liability	
30180	Secretary of Administration	(35,000)	6,000	—	1,166	1,215	1,720	—	3,866	—	548	274	2,529	4,310	(30,194)	(30,194)	—
30181	Department of Labor and Industry	(393,000)	68,000	12,000	12,883	13,430	19,000	4,205	42,714	—	6,055	17,010	29,943	42,815	(333,611)	(333,611)	—
30182	Virginia Employment Commission	(1,772,000)	292,000	47,000	57,056	59,475	84,145	6,604	189,168	—	26,815	94,131	136,961	190,263	(1,477,468)	(1,477,468)	—
30183	Secretary of Natural Resources	(8,000)	1,000	6,000	—	—	—	—	—	—	—	10,800	2,064	(136)	—	—	—
30184	Secretary of Technology	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30185	Secretary of Education	(17,000)	3,000	—	271	283	400	—	899	—	127	6,346	1,681	1,123	(7,024)	(7,024)	—
30186	Secretary of Transportation	(17,000)	3,000	—	367	384	542	—	1,218	—	173	3,963	1,471	1,048	(9,516)	(9,516)	—
30187	Secretary of Public Safety	(25,000)	4,000	—	979	1,020	1,444	2,578	3,245	—	460	—	1,635	3,668	(25,349)	(25,349)	—
30188	Secretary of Health and Human Resources	(5,000)	1,000	—	—	—	—	—	—	—	—	3,012	524	(464)	—	—	—
30190	Secretary of Finance	(20,000)	3,000	—	577	602	851	—	1,914	—	271	2,045	1,584	1,734	(14,950)	(14,950)	—
30191	Virginia Workers' Compensation Commission	(999,000)	160,000	4,000	32,383	33,756	47,758	—	107,365	—	15,219	29,347	74,123	107,715	(838,558)	(838,558)	—
30192	Secretary of Commerce and Trade	—	—	—	145	151	215	3,092	482	—	68	—	(229)	485	(3,767)	(3,767)	—

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Investment Experience	Deferred Outflows						Deferred Outflows
30193	Secretary of Agriculture and Forestry	(4,000)	1,000	—	471	491	695	7,216	1,562	—	221	—	(252)	1,862	(12,204)	(12,204)	—
30194	Department of General Services	(1,775,000)	285,000	28,000	60,034	62,579	88,538	7,216	199,042	—	28,215	23,160	131,310	199,953	(1,554,593)	(1,554,593)	—
30199	Department of Conservation and Recreation	(1,233,000)	241,000	—	41,571	43,334	61,308	37,693	137,828	—	19,538	—	80,849	138,793	(1,076,484)	(1,076,484)	—
30200	Office of Children's Services	(57,000)	13,000	—	1,853	1,932	2,733	3,364	6,144	—	871	1,707	3,604	6,434	(47,990)	(47,990)	—
30201	Department of Education - Central Office Operations	(1,195,000)	226,000	—	40,047	41,746	59,061	28,268	132,776	—	18,822	2,980	79,988	133,473	(1,037,029)	(1,037,029)	—
30202	The Library of Virginia	(352,000)	56,000	3,000	11,890	12,395	17,535	1,112	39,421	—	5,588	2,523	25,580	39,069	(307,889)	(307,889)	—
30203	Woodrow Wilson Rehabilitation Center	(693,000)	114,000	—	20,538	21,407	30,289	2,523	68,092	—	9,652	59,193	53,512	68,518	(531,826)	(531,826)	—
30204	The College of William and Mary	(2,310,000)	371,000	223,000	76,392	79,631	112,662	—	253,276	—	35,903	213,486	204,790	254,948	(1,978,178)	(1,978,178)	—
30206	VCU Health System Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30207	University of Virginia - Academic Division	(16,471,000)	3,090,000	—	573,013	597,308	845,084	778,443	1,899,823	—	269,317	—	1,077,662	1,910,326	(14,838,372)	(14,838,372)	—
30208	Virginia Polytechnic Institute and State University	(8,468,000)	1,384,000	30,000	283,452	295,468	418,032	20,637	939,779	—	133,218	55,222	608,677	945,325	(7,340,018)	(7,340,018)	—

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
30209	University of Virginia Medical Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
30211	Virginia Military Institute	(720,000)	122,000	—	24,130	25,153	35,586	4,953	80,002	—	11,341	2,013	50,640	81,016	(624,842)	(624,842)	—
30212	Virginia State University	(1,749,000)	299,000	15,000	59,084	61,589	87,137	20,351	195,892	—	27,769	12,615	123,993	197,097	(1,529,989)	(1,529,989)	—
30213	Norfolk State University	(1,803,000)	289,000	32,000	62,427	65,073	92,067	37,852	206,975	—	29,340	26,757	131,476	207,680	(1,616,551)	(1,616,551)	—
30214	Longwood University	(934,000)	182,000	—	31,062	32,380	45,810	26,571	102,986	—	14,599	8,117	62,069	104,309	(804,361)	(804,361)	—
30215	University of Mary Washington	(962,000)	154,000	15,000	31,235	32,559	46,065	—	103,559	—	14,680	36,828	73,159	104,201	(808,834)	(808,834)	—
30216	James Madison University	(5,129,000)	961,000	—	179,897	187,523	265,311	272,070	596,446	—	84,549	—	332,699	599,353	(4,658,460)	(4,658,460)	—
30217	Radford University	(2,318,000)	425,000	15,000	79,006	82,356	116,517	66,206	261,942	—	37,132	12,382	158,518	263,755	(2,045,866)	(2,045,866)	—
30218	Virginia School for Deaf and Blind	(309,000)	50,000	8,000	10,388	10,829	15,320	—	34,442	—	4,882	7,260	23,465	35,515	(269,003)	(269,003)	—
30221	Old Dominion University	(3,985,000)	739,000	—	135,705	141,458	200,136	117,938	449,927	—	63,779	—	266,436	452,998	(3,514,093)	(3,514,093)	—
30222	Department of Professional and Occupational Regulation	(524,000)	93,000	8,000	17,597	18,343	25,952	7,429	58,343	—	8,270	7,726	37,314	59,016	(455,684)	(455,684)	—
30223	Department of Health Professions	(737,000)	118,000	—	25,666	26,755	37,852	18,620	85,096	—	12,063	—	51,368	85,265	(664,631)	(664,631)	—
30226	Board of Accountancy	(40,000)	6,000	—	1,379	1,437	2,034	371	4,572	—	648	—	2,870	4,577	(35,708)	(35,708)	—

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						Deferred Inflows	Deferred Inflows								Deferred Outflows	Net OPEB Liability	
30233	Board of Bar Examiners	(34,000)	5,000	—	1,123	1,170	1,656	—	3,723	—	528	354	2,451	3,183	(29,076)	(29,076)	—
30234	Cooperative Extension and Agricultural Research Service	(179,000)	29,000	—	5,911	6,163	8,718	—	19,599	—	2,778	1,965	12,918	19,540	(153,072)	(153,072)	—
30236	Virginia Commonwealth University	(11,474,000)	2,007,000	20,000	400,562	417,544	590,745	446,751	1,328,056	—	188,258	16,820	772,558	1,335,699	(10,372,609)	(10,372,609)	—
30238	Virginia Museum of Fine Arts	(608,000)	133,000	—	21,164	22,060	31,212	43,624	70,167	—	9,947	—	36,538	71,624	(548,032)	(548,032)	—
30239	Frontier Culture Museum of Virginia	(71,000)	11,000	—	2,436	2,539	3,592	1,321	8,076	—	1,145	—	4,952	7,362	(63,077)	(63,077)	—
30241	Richard Bland College	(105,000)	33,000	28,000	3,788	3,949	5,587	18,185	12,560	—	1,780	23,548	8,854	13,331	(98,098)	(98,098)	—
30242	Christopher Newport University	(1,501,000)	265,000	—	52,761	54,998	77,811	68,410	174,927	—	24,797	—	99,993	175,982	(1,366,245)	(1,366,245)	—
30245	State Council of Higher Education for Virginia	(208,000)	42,000	—	7,270	7,578	10,721	13,644	24,102	—	3,417	—	12,888	23,444	(188,250)	(188,250)	—
30246	University of Virginia's College at Wise	(443,000)	71,000	13,000	14,201	14,804	20,944	—	47,085	—	6,674	25,885	35,046	47,490	(367,749)	(367,749)	—
30247	George Mason University	(6,692,000)	1,146,000	54,000	229,721	239,459	338,791	157,623	761,636	—	107,965	45,415	467,685	765,767	(5,948,660)	(5,948,660)	—
30261	Virginia Community College System - Central Office Operations	(894,000)	190,000	20,000	29,073	30,306	42,877	39,528	96,392	—	13,664	37,755	61,568	96,455	(752,860)	(752,860)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
30262	Department of Rehabilitative Services	(2,603,000)	418,000	69,000	81,469	84,923	120,150	—	270,109	—	38,289	186,650	207,871	272,026	(2,109,649)	(2,109,649)	—
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(72,000)	15,000	—	2,084	2,173	3,074	3,364	6,910	—	980	6,781	4,977	5,926	(53,973)	(53,973)	—
30268	Virginia Institute of Marine Science	(488,000)	78,000	26,000	16,392	17,086	24,175	—	54,347	—	7,704	21,695	39,179	53,740	(424,468)	(424,468)	—
30270	Virginia Community College System - Shared Services	(149,000)	122,000	—	7,949	8,285	11,722	143,263	26,353	—	3,736	—	(11,038)	26,660	(205,828)	(205,828)	—
30275	New River Community College	(297,000)	48,000	15,000	10,200	10,634	15,043	4,494	33,819	—	4,794	12,429	23,491	34,299	(264,137)	(264,137)	—
30276	Southside Virginia Community College	(391,000)	63,000	51,000	13,110	13,665	19,334	—	43,465	—	6,161	43,680	36,611	44,284	(339,476)	(339,476)	—
30277	Paul D. Camp Community College	(175,000)	34,000	—	6,073	6,330	8,956	9,060	20,134	—	2,854	—	11,159	19,979	(157,251)	(157,251)	—
30278	Rappahannock Community College	(272,000)	44,000	—	9,394	9,793	13,854	5,074	31,146	—	4,415	—	19,104	31,813	(243,263)	(243,263)	—
30279	Danville Community College	(324,000)	52,000	28,000	10,117	10,547	14,920	—	33,543	—	4,755	39,923	29,115	33,732	(261,980)	(261,980)	—
30280	Northern Virginia Community College	(4,637,000)	744,000	434,000	156,380	163,010	230,628	8,215	518,476	—	73,496	362,189	403,088	521,506	(4,049,490)	(4,049,490)	—
30282	Piedmont Virginia Community College	(495,000)	98,000	—	16,671	17,377	24,586	15,958	55,271	—	7,835	—	32,103	55,306	(431,689)	(431,689)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						Deferred Outflows
30283	J. Sargeant Reynolds Community College	(1,097,000)	176,000	97,000	33,581	35,003	49,525	—	111,336	—	15,782	151,303	99,884	111,773	(869,577)	(869,577)	—
30284	Eastern Shore Community College	(129,000)	25,000	9,000	4,169	4,344	6,148	3,364	13,821	—	1,959	11,488	10,510	14,699	(107,946)	(107,946)	—
30285	Patrick Henry Community College	(493,000)	97,000	13,000	16,612	17,317	24,500	15,380	55,078	—	7,808	10,731	34,708	55,694	(430,178)	(430,178)	—
30286	Virginia Western Community College	(624,000)	100,000	21,000	19,763	20,601	29,147	—	65,525	—	9,288	43,448	49,871	65,396	(511,775)	(511,775)	—
30287	Dabney S. Lancaster Community College	(161,000)	26,000	5,000	5,315	5,541	7,838	—	17,622	—	2,498	6,446	12,584	18,087	(137,631)	(137,631)	—
30288	Wytheville Community College	(267,000)	43,000	—	8,489	8,851	12,520	—	28,147	—	3,990	10,163	19,830	28,107	(219,837)	(219,837)	—
30290	John Tyler Community College	(694,000)	111,000	68,000	23,887	24,898	35,228	11,613	79,195	—	11,226	56,428	60,372	79,140	(618,545)	(618,545)	—
30291	Blue Ridge Community College	(425,000)	68,000	28,000	14,908	15,541	21,987	13,079	49,428	—	7,007	23,331	34,112	49,417	(386,054)	(386,054)	—
30292	Central Virginia Community College	(355,000)	57,000	15,000	12,736	13,276	18,783	16,896	42,226	—	5,986	12,615	26,544	42,484	(329,804)	(329,804)	—
30293	Thomas Nelson Community College	(1,006,000)	161,000	64,000	30,243	31,526	44,602	—	100,271	—	14,214	129,174	88,644	100,084	(783,152)	(783,152)	—
30294	Southwest Virginia Community College	(212,000)	44,000	6,000	6,908	7,200	10,187	8,410	22,902	—	3,246	9,625	14,965	22,904	(178,871)	(178,871)	—
30295	Tidewater Community College	(2,350,000)	377,000	200,000	68,420	71,320	100,905	—	226,845	—	32,156	391,776	219,053	227,927	(1,771,742)	(1,771,742)	—
30296	Virginia Highlands Community College	(264,000)	52,000	11,000	8,604	8,969	12,689	8,410	28,526	—	4,044	14,750	19,621	28,068	(222,799)	(222,799)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred Outflows	Deferred Outflows	Deferred Outflows						
30297	Germanna Community College	(624,000)	100,000	11,000	20,576	21,448	30,346	—	68,220	—	9,671	18,226	47,215	68,789	(532,827)	(532,827)	—
30298	Lord Fairfax Community College	(587,000)	94,000	43,000	19,156	19,968	28,252	—	63,513	—	9,003	48,009	50,363	63,572	(496,060)	(496,060)	—
30299	Mountain Empire Community College	(233,000)	46,000	—	7,904	8,239	11,657	8,653	26,205	—	3,715	—	15,032	26,169	(204,670)	(204,670)	—
30301	Department of Agriculture and Consumer Services	(1,308,000)	210,000	14,000	43,310	45,146	63,874	—	143,595	—	20,355	25,877	97,078	144,106	(1,121,531)	(1,121,531)	—
30310	Virginia Economic Development Partnership	(508,000)	118,000	—	16,981	17,700	25,043	30,543	56,299	—	7,981	2,142	30,043	55,911	(439,713)	(439,713)	—
30320	Virginia Tourism Authority	(268,000)	50,000	—	9,440	9,839	13,921	15,056	31,297	—	4,436	—	17,248	31,165	(244,440)	(244,440)	—
30330	Virginia - Israel Advisory Board	(2,000)	—	—	183	191	270	2,884	608	—	86	—	(111)	(198)	(4,747)	(4,747)	—
30350	Department of Small Business and Supplier Diversity	(116,000)	28,000	7,000	4,354	4,538	6,422	17,137	14,436	—	2,046	5,778	7,391	14,953	(112,753)	(112,753)	—
30400	Jamestown-Yorktown Commemoration	(40,000)	31,000	—	1,459	1,522	2,152	23,349	4,838	—	686	—	(1,439)	4,390	(37,787)	(37,787)	—
30402	Marine Resources Commission	(161,000)	45,000	—	5,560	5,797	8,200	18,901	18,435	—	2,613	—	8,082	18,659	(143,987)	(143,987)	—
30403	Department of Game and Inland Fisheries	(754,000)	158,000	—	24,270	25,298	35,793	31,040	80,466	—	11,406	22,856	49,650	80,449	(628,472)	(628,472)	—
30405	Virginia Racing Commission	(13,000)	2,000	—	433	450	638	—	1,434	—	203	113	940	1,372	(11,203)	(11,203)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		6/30/2019 Net OPEB Liability	Difference
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Investment Experience	6/30/2019 Net OPEB Liability			6/30/2019 Net OPEB Liability			
30407	Virginia Port Authority	(8,000)	1,000	—	123	128	181	—	407	—	58	2,931	771	(86)	(3,179)	(3,179)	—
30409	Department of Mines, Minerals and Energy	(595,000)	95,000	14,000	19,097	19,907	28,165	—	63,317	—	8,975	30,753	46,322	62,727	(494,529)	(494,529)	—
30411	Department of Forestry	(492,000)	89,000	4,000	16,324	17,017	24,075	8,410	54,123	—	7,672	8,246	34,699	54,636	(422,722)	(422,722)	—
30413	Commission on Virginia Alcohol Safety Action Program	(34,000)	6,000	—	1,121	1,169	1,654	—	3,718	—	527	998	2,560	4,896	(29,037)	(29,037)	—
30417	Gunston Hall	(8,000)	1,000	—	233	242	343	—	771	—	109	886	649	620	(6,023)	(6,023)	—
30423	Department of Historic Resources	(139,000)	22,000	—	4,553	4,746	6,714	—	15,095	—	2,140	2,884	10,187	15,186	(117,893)	(117,893)	—
30425	Jamestown - Yorktown Foundation	(385,000)	72,000	—	12,813	13,358	18,897	8,255	42,483	—	6,022	2,851	26,012	42,850	(331,805)	(331,805)	—
30440	Department of Environmental Quality	(2,583,000)	415,000	52,000	85,175	88,786	125,616	—	282,397	—	40,031	79,714	196,176	284,369	(2,205,628)	(2,205,628)	—
30454	Office of Commonwealth Preparedness	(3,000)	1,000	—	—	—	—	—	—	—	—	2,481	431	912	—	—	—
30505	Department of Rail and Public Transportation	(265,000)	57,000	—	8,468	8,827	12,489	12,615	28,076	—	3,980	9,084	17,212	27,240	(219,287)	(219,287)	—
30506	Motor Vehicle Dealer Board	(64,000)	10,000	—	2,034	2,120	2,999	—	6,742	—	956	2,625	4,783	6,612	(52,659)	(52,659)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Investment Experience	6/30/2019 Net OPEB Liability			6/30/2019 Actual Net OPEB Liability			
30510	Virginia Department of Transportation	(5,657,000)	1,031,000	—	188,312	196,297	277,721	102,948	624,346	—	88,504	42,201	387,930	628,077	(4,876,374)	(4,876,374)	—
30511	Virginia Department of Transportation	(1,449,000)	338,000	—	49,186	51,272	72,539	96,954	163,076	—	23,117	—	85,444	164,366	(1,273,680)	(1,273,680)	—
30512	Virginia Department of Transportation	(1,920,000)	308,000	15,000	63,142	65,819	93,121	—	209,346	—	29,676	43,259	142,325	210,596	(1,635,072)	(1,635,072)	—
30513	Virginia Department of Transportation	(1,196,000)	296,000	—	39,977	41,671	58,957	86,705	132,542	—	18,788	5,686	68,746	133,656	(1,035,204)	(1,035,204)	—
30514	Virginia Department of Transportation	(2,020,000)	390,000	—	66,501	69,319	98,075	55,414	220,482	—	31,254	30,651	136,228	221,351	(1,722,045)	(1,722,045)	—
30515	Virginia Department of Transportation	(2,294,000)	452,000	—	76,777	80,032	113,230	70,567	254,552	—	36,084	8,215	151,342	255,732	(1,988,145)	(1,988,145)	—
30516	Virginia Department of Transportation	(1,452,000)	350,000	—	47,397	49,407	69,901	97,467	157,145	—	22,276	30,926	86,685	158,218	(1,227,358)	(1,227,358)	—
30517	Virginia Department of Transportation	(1,187,000)	305,000	—	40,137	41,839	59,194	101,037	133,075	—	18,864	—	65,702	132,798	(1,039,364)	(1,039,364)	—
30518	Virginia Department of Transportation	(1,609,000)	280,000	16,000	53,734	56,012	79,247	18,502	178,155	—	25,254	21,471	115,053	178,894	(1,391,456)	(1,391,456)	—
30519	Virginia Department of Transportation	(3,037,000)	513,000	9,000	100,180	104,428	147,744	21,866	332,145	—	47,083	49,791	217,941	333,914	(2,594,172)	(2,594,172)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		Difference
						Deferred vs Actual Experience			Deferred vs Actual Experience						6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
30601	Department of Health	(9,175,000)	1,472,000	107,000	305,585	318,539	450,674	—	1,013,161	—	143,620	154,131	678,950	1,018,228	(7,913,164)	(7,913,164)	—
30602	Department of Medical Assistance Services	(1,717,000)	331,000	—	57,924	60,379	85,426	49,524	192,046	—	27,223	—	113,449	193,417	(1,499,952)	(1,499,952)	—
30606	Virginia Board for People With Disabilities	(33,000)	5,000	—	1,094	1,141	1,613	—	3,627	—	514	354	2,390	3,368	(28,331)	(28,331)	—
30701	Department of Corrections - Central Administration	(1,068,000)	183,000	—	37,104	38,676	54,720	34,888	123,017	—	17,438	—	72,501	123,375	(960,807)	(960,807)	—
30702	Department for the Blind and Vision Impaired	(415,000)	76,000	—	12,956	13,505	19,107	7,569	42,955	—	6,089	21,293	29,836	43,530	(335,494)	(335,494)	—
30703	Central State Hospital	(1,739,000)	291,000	29,000	59,583	62,108	87,872	33,261	197,545	—	28,003	24,390	125,218	198,232	(1,542,900)	(1,542,900)	—
30704	Eastern State Hospital	(1,523,000)	244,000	143,000	47,521	49,536	70,084	—	157,557	—	22,334	198,392	138,173	157,891	(1,230,576)	(1,230,576)	—
30705	Southwestern Virginia Mental Health Institute	(1,086,000)	193,000	4,000	36,286	37,823	53,514	15,979	120,304	—	17,054	8,826	75,837	121,037	(939,618)	(939,618)	—
30706	Western State Hospital	(1,607,000)	317,000	—	54,918	57,245	80,992	67,220	182,079	—	25,810	—	104,053	183,668	(1,422,101)	(1,422,101)	—
30707	Central Virginia Training Center	(674,000)	108,000	375,000	13,504	14,076	19,915	—	44,771	—	6,347	507,376	125,314	44,992	(349,679)	(349,679)	—
30708	Commonwealth Center for Children and Adolescents	(299,000)	58,000	13,000	13,067	13,621	19,271	72,087	43,324	—	6,141	10,933	17,022	43,752	(338,378)	(338,378)	—

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Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
30711	Virginia Correctional Enterprises	(495,000)	110,000	—	16,882	17,598	24,897	30,671	55,972	—	7,934	—	29,897	55,918	(437,163)	(437,163)	—
30716	Virginia Correctional Center for Women	(258,000)	41,000	22,000	9,040	9,424	13,333	7,941	29,973	—	4,249	18,285	21,568	29,437	(234,100)	(234,100)	—
30718	Bland Correctional Center	(157,000)	32,000	9,000	5,551	5,786	8,186	11,721	18,403	—	2,609	7,569	10,984	18,054	(143,733)	(143,733)	—
30720	Department of Behavioral Health & Developmental Services	(1,673,000)	473,000	—	58,371	60,846	86,085	214,402	193,528	—	27,434	—	82,573	195,359	(1,511,528)	(1,511,528)	—
30723	Southeastern Virginia Training Center	(542,000)	87,000	30,000	18,885	19,687	27,852	14,029	62,614	—	8,876	24,904	42,835	62,813	(489,037)	(489,037)	—
30724	Catawba Hospital	(633,000)	119,000	—	21,311	22,214	31,430	14,065	70,657	—	10,016	—	42,368	71,879	(551,858)	(551,858)	—
30725	Northern Virginia Training Center	—	—	249,000	—	—	—	—	—	—	—	209,211	39,789	—	—	—	—
30726	Southside Virginia Training Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30728	Northern Virginia Mental Health Institute	(963,000)	197,000	18,000	34,322	35,777	50,617	76,714	113,793	—	16,131	15,138	61,211	113,608	(888,765)	(888,765)	—
30729	Piedmont Geriatric Hospital	(656,000)	105,000	25,000	23,030	24,007	33,965	20,295	76,357	—	10,824	20,839	49,629	76,727	(596,375)	(596,375)	—
30733	Sussex I State Prison	(164,000)	26,000	—	4,292	4,473	6,330	—	14,230	—	2,017	26,351	13,715	14,363	(111,145)	(111,145)	—
30734	Sussex II State Prison	(139,000)	22,000	13,000	3,640	3,795	5,368	—	12,068	—	1,711	32,503	13,672	11,403	(94,252)	(94,252)	—

Virginia Retirement System

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Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		6/30/2019 Net OPEB Liability	Difference
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Investment Experience	6/30/2019 Net OPEB Liability			6/30/2019 Actual			
30735	Wallen's Ridge State Prison	(238,000)	38,000	3,000	8,143	8,488	12,010	3,077	26,999	—	3,827	2,523	17,267	26,769	(210,871)	(210,871)	—
30737	St. Brides Correctional Center	(212,000)	34,000	—	6,510	6,784	9,601	—	21,583	—	3,059	13,288	16,161	21,767	(168,571)	(168,571)	—
30738	Southwestern Virginia Training Center	(386,000)	62,000	102,000	2,300	2,398	3,392	—	7,626	—	1,081	311,987	61,343	7,512	(59,565)	(59,565)	—
30739	Southern Virginia Mental Health Institute	(431,000)	78,000	—	15,056	15,693	22,205	18,753	49,918	—	7,076	—	28,492	50,658	(389,879)	(389,879)	—
30741	Red Onion State Prison	(246,000)	44,000	3,000	8,478	8,839	12,503	7,007	28,109	—	3,985	2,523	17,173	29,505	(219,542)	(219,542)	—
30742	Department of Corrections - Employee Relations and Training	(275,000)	50,000	16,000	9,568	9,975	14,111	11,380	31,724	—	4,497	13,456	20,736	32,154	(247,775)	(247,775)	—
30743	Fluvanna Women's Correctional Center	(214,000)	46,000	14,000	11,130	11,602	16,414	93,839	36,901	—	5,231	11,774	9,214	36,346	(288,211)	(288,211)	—
30745	Nottoway Correctional Center	(289,000)	74,000	—	9,474	9,876	13,973	23,253	31,412	—	4,453	5,573	16,379	31,583	(245,342)	(245,342)	—
30747	Marion Correctional Treatment Center	(183,000)	38,000	4,000	6,658	6,940	9,820	17,657	22,075	—	3,129	3,364	11,452	22,362	(172,417)	(172,417)	—
30748	Hiram W. Davis Medical Center	(406,000)	65,000	17,000	13,653	14,232	20,135	—	45,266	—	6,417	14,142	31,924	45,273	(353,544)	(353,544)	—
30749	Buckingham Correctional Center	(217,000)	35,000	—	7,202	7,508	10,622	—	23,879	—	3,385	2,030	15,676	24,141	(186,503)	(186,503)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Investment Experience							
30751	Department for the Deaf and Hard-of-Hearing	(32,000)	5,000	—	970	1,011	1,430	—	3,215	—	456	1,998	2,410	2,781	(25,113)	(25,113)	—
30752	Deep Meadow Correctional Center	(293,000)	47,000	22,000	8,985	9,366	13,251	—	29,790	—	4,223	36,698	26,106	29,883	(232,668)	(232,668)	—
30753	Deerfield Correctional Center	(270,000)	53,000	15,000	9,210	9,601	13,583	11,502	30,536	—	4,329	12,382	20,085	29,931	(238,495)	(238,495)	—
30754	Augusta Correctional Center	(155,000)	25,000	3,000	5,274	5,498	7,778	1,272	17,486	—	2,479	2,476	11,524	17,715	(136,572)	(136,572)	—
30756	Department of Corrections - Division of Institutions	(1,307,000)	250,000	6,000	44,038	45,904	64,947	34,694	146,007	—	20,697	5,046	87,374	146,907	(1,140,366)	(1,140,366)	—
30757	Western Region Correctional Field Units	(45,000)	7,000	—	1,737	1,809	2,561	4,413	5,757	—	816	—	2,927	5,948	(44,968)	(44,968)	—
30761	Baskerville Correctional Center	(90,000)	14,000	—	3,015	3,144	4,447	96	9,998	—	1,417	—	6,399	9,198	(78,086)	(78,086)	—
30765	Department of Social Services	(5,174,000)	830,000	129,000	171,952	179,241	253,593	—	570,103	—	80,815	151,692	395,442	572,977	(4,452,711)	(4,452,711)	—
30766	Virginia Parole Board	(25,000)	4,000	9,000	800	834	1,180	—	2,653	—	376	8,685	3,492	3,110	(20,718)	(20,718)	—
30767	Division of Community Corrections	(523,000)	117,000	—	16,698	17,406	24,626	27,241	55,362	—	7,848	18,926	33,058	55,617	(432,394)	(432,394)	—
30768	Keen Mountain Correctional Center	(166,000)	27,000	9,000	5,528	5,762	8,152	—	18,327	—	2,598	9,040	13,612	19,279	(143,144)	(143,144)	—
30769	Greensville Correctional Center	(426,000)	68,000	12,000	14,778	15,404	21,794	9,890	48,996	—	6,945	9,906	31,815	48,475	(382,679)	(382,679)	—

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Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
30770	Dillwyn Correctional Center	(244,000)	42,000	—	8,320	8,672	12,270	4,698	27,584	—	3,910	—	16,846	27,822	(215,442)	(215,442)	—
30771	Indian Creek Correctional Center	(156,000)	25,000	3,000	5,322	5,548	7,848	1,417	17,644	—	2,501	2,476	11,599	17,893	(137,808)	(137,808)	—
30772	Haynesville Correctional Center	(269,000)	43,000	5,000	8,932	9,311	13,173	—	29,614	—	4,198	7,107	20,394	30,192	(231,295)	(231,295)	—
30773	Coffeewood Correctional Center	(175,000)	28,000	11,000	5,724	5,966	8,442	—	18,978	—	2,690	13,153	14,733	19,647	(148,225)	(148,225)	—
30774	Lunenburg Correctional Center	(163,000)	26,000	—	5,506	5,740	8,120	451	18,255	—	2,588	—	11,635	18,236	(142,575)	(142,575)	—
30775	Pocahontas State Correctional Center	(203,000)	41,000	9,000	6,630	6,911	9,778	6,604	21,982	—	3,116	11,773	14,872	22,510	(171,690)	(171,690)	—
30776	Green Rock Correctional Center	(227,000)	40,000	—	7,470	7,787	11,016	3,364	24,766	—	3,511	3,367	15,841	24,277	(193,429)	(193,429)	—
30777	Department of Juvenile Justice	(3,084,000)	495,000	46,000	102,098	106,426	150,574	—	338,505	—	47,985	72,861	230,839	339,941	(2,643,849)	(2,643,849)	—
30778	Department of Forensic Science	(1,138,000)	229,000	—	39,245	40,909	57,878	58,401	130,116	—	18,445	—	72,242	131,622	(1,016,252)	(1,016,252)	—
30785	River North Correctional Center	(223,000)	39,000	—	7,052	7,351	10,401	2,476	23,382	—	3,314	9,406	16,116	23,556	(182,618)	(182,618)	—
30794	Virginia Center for Behavioral Rehabilitation	(879,000)	150,000	40,000	31,677	33,021	46,718	52,480	105,026	—	14,888	33,641	64,348	105,300	(820,293)	(820,293)	—
30841	Department of Aviation	(131,000)	21,000	—	4,383	4,570	6,464	—	14,532	—	2,060	805	9,465	14,944	(113,499)	(113,499)	—
30848	Indigent Defense Commission	(1,753,000)	281,000	25,000	58,198	60,664	85,829	—	192,953	—	27,352	37,314	130,790	193,753	(1,507,035)	(1,507,035)	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	6/30/2018 Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
30851	Tobacco Indemnification & Revitalization Commission	(48,000)	8,000	—	1,449	1,511	2,136	—	4,803	—	681	3,511	3,693	5,105	(37,513)	(37,513)	—
30852	Virginia Tobacco Settlement Foundation	(65,000)	11,000	—	2,149	2,240	3,169	—	7,124	—	1,010	1,417	4,818	8,452	(55,641)	(55,641)	—
30912	Department of Veterans Services	(538,000)	180,000	—	19,357	20,176	28,547	105,297	64,176	—	9,097	—	20,562	63,697	(501,239)	(501,239)	—
30913	Veterans Services Foundation	(5,000)	1,000	—	161	167	237	—	533	—	75	81	356	640	(4,160)	(4,160)	—
30922	Sitter-Barfoot Veterans Care Center	(735,000)	167,000	—	23,775	24,784	35,063	41,117	78,826	—	11,174	20,424	46,252	79,598	(615,661)	(615,661)	—
30937	Southern Virginia Higher Education Center	(113,000)	18,000	—	3,850	4,012	5,677	790	12,763	—	1,809	—	8,053	12,982	(99,686)	(99,686)	—
30938	New College Institute	(40,000)	6,000	—	1,464	1,526	2,159	2,190	4,853	—	688	—	2,733	4,840	(37,905)	(37,905)	—
30942	Virginia Museum of Natural History	(75,000)	12,000	6,000	2,480	2,585	3,657	—	8,222	—	1,165	6,306	6,558	8,743	(64,214)	(64,214)	—
30948	Southwest Virginia Higher Education Center	(63,000)	10,000	—	1,996	2,081	2,943	—	6,617	—	938	2,739	4,722	6,674	(51,678)	(51,678)	—
30957	Commonwealth's Attorneys' Services Council	(25,000)	4,000	—	827	861	1,219	—	2,741	—	388	81	1,773	2,481	(21,405)	(21,405)	—
30960	Department of Fire Programs	(189,000)	35,000	3,000	6,572	6,851	9,692	8,508	21,789	—	3,089	2,523	12,824	21,782	(170,180)	(170,180)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Deferred Inflows Expected Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	PLUS: FY 2019 Deferred Outflows Expected Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions	PLUS: FY 2019 Deferred Outflows Change In Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
30961	Division of Capitol Police	(27,000)	4,000	—	893	932	1,317	—	2,962	—	420	451	1,979	2,802	(23,132)	(23,132)	—
30999	Department of Alcoholic Beverage Control	(2,467,000)	500,000	—	87,890	91,617	129,619	190,975	291,398	—	41,307	—	151,251	292,780	(2,275,925)	(2,275,925)	—
33010	Virginia Outdoors Foundation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
35106	Arlington County Health Department	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
35129	Fairfax County Health Department	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
35885	Fort Monroe Federal Area Development Authority	(89,000)	23,000	—	2,765	2,884	4,078	7,429	9,169	—	1,300	5,332	5,240	9,496	(71,611)	(71,611)	—
70156	Department of State Police	(20,000)	3,000	—	683	712	1,008	96	2,266	—	321	—	1,437	2,221	(17,696)	(17,696)	—
70203	Woodrow Wilson Rehabilitation Center	(22,000)	3,000	—	677	706	999	—	2,246	—	318	790	1,578	1,090	(17,540)	(17,540)	—
70204	The College of William and Mary	(55,000)	12,000	—	2,084	2,173	3,074	7,356	6,910	—	980	—	3,117	7,293	(53,973)	(53,973)	—
70207	University of Virginia - Academic Division	(116,000)	28,000	—	3,893	4,059	5,741	7,569	12,907	—	1,830	145	6,876	13,301	(100,805)	(100,805)	—
70208	Virginia Polytechnic Institute and State University	(115,000)	19,000	—	3,775	3,935	5,567	—	12,515	—	1,774	2,287	8,429	13,473	(97,745)	(97,745)	—

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Employer	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability	Difference
						Deferred Inflows	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred Outflows	Deferred Experience	Deferred Experience			Deferred Experience	Deferred Experience			
70211	Virginia Military Institute	(19,000)	3,000	—	825	861	1,217	3,625	2,736	—	388	—	1,125	3,086	(21,365)	(21,365)	—	
70212	Virginia State University	(35,000)	6,000	—	1,369	1,426	2,019	3,963	4,539	—	643	—	2,224	5,081	(35,452)	(35,452)	—	
70213	Norfolk State University	(62,000)	18,000	—	1,753	1,828	2,586	6,728	5,813	—	824	7,328	3,733	6,203	(45,400)	(45,400)	—	
70214	Longwood University	(40,000)	6,000	—	1,362	1,420	2,009	290	4,517	—	640	—	2,848	4,200	(35,276)	(35,276)	—	
70215	University of Mary Washington	(54,000)	12,000	—	1,726	1,799	2,545	2,476	5,722	—	811	1,466	3,403	5,549	(44,693)	(44,693)	—	
70216	James Madison University	(73,000)	12,000	—	2,633	2,744	3,883	3,786	8,729	—	1,237	—	4,943	9,041	(68,178)	(68,178)	—	
70217	Radford University	(51,000)	8,000	5,000	1,974	2,057	2,911	5,282	6,544	—	928	4,127	4,153	6,637	(51,109)	(51,109)	—	
70221	Old Dominion University	(122,000)	20,000	—	4,112	4,286	6,064	177	13,633	—	1,932	—	8,717	14,119	(106,476)	(106,476)	—	
70236	Virginia Commonwealth University	(203,000)	33,000	—	7,542	7,863	11,124	14,850	25,007	—	3,545	—	13,464	25,949	(195,312)	(195,312)	—	
70241	Richard Bland College	(11,000)	2,000	—	350	366	516	—	1,161	—	165	129	767	1,054	(9,064)	(9,064)	—	
70242	Christopher Newport University	(53,000)	9,000	4,000	1,691	1,764	2,494	—	5,607	—	795	5,845	4,665	6,753	(43,790)	(43,790)	—	
70246	University of Virginia's College at Wise	(18,000)	3,000	—	527	548	777	—	1,746	—	247	1,691	1,414	1,882	(13,636)	(13,636)	—	
70247	George Mason University	(164,000)	42,000	—	5,154	5,372	7,602	13,208	17,089	—	2,422	7,828	9,535	17,010	(133,472)	(133,472)	—	

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						Deferred Outflows
70280	Northern Virginia Community College	(150,000)	24,000	4,000	4,905	5,113	7,234	—	16,263	—	2,305	6,072	11,616	16,021	(127,017)	(127,017)	—
70282	Piedmont Virginia Community College	(9,000)	1,000	—	240	251	354	—	796	—	113	998	685	(34)	(6,219)	(6,219)	—
70283	J. Sargeant Reynolds Community College	(34,000)	5,000	—	1,137	1,185	1,677	—	3,770	—	534	322	2,476	3,552	(29,449)	(29,449)	—
70286	Virginia Western Community College	(23,000)	4,000	—	657	684	969	—	2,178	—	309	2,383	1,813	2,384	(17,011)	(17,011)	—
70291	Blue Ridge Community College	—	—	—	95	98	140	1,498	314	—	45	—	(60)	920	(2,452)	(2,452)	—
70292	Central Virginia Community College	(10,000)	2,000	—	323	336	476	—	1,070	—	152	161	715	1,321	(8,358)	(8,358)	—
70293	Thomas Nelson Community College	(22,000)	4,000	—	694	723	1,024	—	2,301	—	326	902	1,634	2,694	(17,972)	(17,972)	—
70294	Southwest Virginia Community College	(4,000)	1,000	—	207	215	305	1,450	686	—	97	—	188	1,150	(5,356)	(5,356)	—
70296	Virginia Highlands Community College	(4,000)	1,000	—	120	126	178	—	399	—	57	65	267	483	(3,119)	(3,119)	—
70297	Germanna Community College	(7,000)	1,000	—	216	225	318	—	716	—	101	113	479	242	(5,592)	(5,592)	—
70298	Lord Fairfax Community College	(9,000)	1,000	—	367	384	542	1,385	1,218	—	173	—	541	770	(9,516)	(9,516)	—
70299	Mountain Empire Community College	(6,000)	1,000	—	196	205	289	—	651	—	92	96	434	664	(5,081)	(5,081)	—
70402	Marine Resources Commission	(145,000)	23,000	4,000	5,260	5,482	7,757	8,294	17,438	—	2,472	3,364	10,383	17,063	(136,199)	(136,199)	—

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Employer	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred	Deferred	Deferred	Deferred	Deferred	Deferred						
70403	Department of Game and Inland Fisheries	(377,000)	99,000	—	13,676	14,257	20,170	52,858	45,344	—	6,428	—	19,147	46,110	(354,152)	(354,152)	—
70701	Department of Corrections - Central Administration	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
70716	Virginia Correctional Center for Women	(332,000)	53,000	6,000	12,093	12,606	17,834	19,698	40,094	—	5,683	5,046	23,256	39,995	(313,147)	(313,147)	—
70718	Bland Correctional Center	(331,000)	68,000	—	11,337	11,817	16,719	16,436	37,587	—	5,328	—	20,941	38,114	(293,567)	(293,567)	—
70733	Sussex I State Prison	(558,000)	89,000	29,000	18,492	19,276	27,272	—	61,310	—	8,691	29,448	45,362	60,625	(478,854)	(478,854)	—
70734	Sussex II State Prison	(442,000)	71,000	81,000	16,784	17,496	24,753	40,460	55,648	—	7,888	67,174	42,498	56,346	(434,631)	(434,631)	—
70735	Wallen's Ridge State Prison	(682,000)	109,000	12,000	22,932	23,904	33,820	32	76,030	—	10,778	9,999	50,784	75,727	(593,824)	(593,824)	—
70737	St. Brides Correctional Center	(396,000)	80,000	—	12,613	13,149	18,602	13,285	41,820	—	5,928	15,559	26,827	43,110	(326,625)	(326,625)	—
70741	Red Onion State Prison	(718,000)	115,000	13,000	23,674	24,676	34,914	—	78,489	—	11,126	20,508	54,336	78,226	(613,031)	(613,031)	—
70743	Fluvanna Women's Correctional Center	(403,000)	65,000	32,000	13,284	13,848	19,591	—	44,043	—	6,243	32,576	34,663	44,791	(343,989)	(343,989)	—
70745	Nottoway Correctional Center	(543,000)	105,000	—	18,424	19,205	27,171	18,090	61,084	—	8,659	—	35,658	61,599	(477,088)	(477,088)	—
70747	Marion Correctional Treatment Center	(293,000)	57,000	—	9,632	10,041	14,205	8,301	31,935	—	4,527	5,186	19,696	32,588	(249,423)	(249,423)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		Difference	
						Deferred Inflows	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred Outflows	Deferred Change In Experience	Deferred Change In Assumptions			Deferred Change In Proportion	6/30/2019 Net OPEB Liability		6/30/2019 Actual Net OPEB Liability
70749	Buckingham Correctional Center	(527,000)	85,000	32,000	18,375	19,153	27,099	13,352	60,921	—	8,636	26,555	42,216	62,162	(475,813)	(475,813)	—
70752	Deep Meadow Correctional Center	(869,000)	183,000	17,000	29,058	30,290	42,855	37,005	96,342	—	13,657	17,738	58,439	96,436	(752,468)	(752,468)	—
70753	Deerfield Correctional Center	(543,000)	97,000	7,000	18,972	19,778	27,980	23,374	62,903	—	8,917	5,778	37,395	63,181	(491,292)	(491,292)	—
70754	Augusta Correctional Center	(442,000)	75,000	26,000	15,357	16,007	22,648	13,527	50,915	—	7,217	21,462	34,806	51,530	(397,669)	(397,669)	—
70756	Department of Corrections - Division of Institutions	(24,000)	4,000	—	755	787	1,113	—	2,502	—	355	837	1,751	2,331	(19,541)	(19,541)	—
70757	Western Region Correctional Field Units	(209,000)	40,000	—	6,867	7,156	10,127	5,046	22,766	—	3,227	3,527	14,268	23,404	(177,812)	(177,812)	—
70761	Baskerville Correctional Center	(181,000)	36,000	—	6,353	6,623	9,369	11,991	21,063	—	2,986	—	11,341	20,563	(164,509)	(164,509)	—
70767	Division of Community Corrections	(2,243,000)	372,000	22,000	76,513	79,757	112,841	32,666	253,678	—	35,960	18,502	160,231	254,911	(1,981,317)	(1,981,317)	—
70768	Keen Mountain Correctional Center	(404,000)	65,000	—	13,320	13,884	19,645	—	44,163	—	6,260	5,911	29,367	44,783	(344,931)	(344,931)	—
70769	Greensville Correctional Center	(1,050,000)	168,000	34,000	36,386	37,929	53,662	23,242	120,638	—	17,101	28,144	79,227	120,119	(942,228)	(942,228)	—
70770	Dillwyn Correctional Center	(437,000)	70,000	3,000	14,757	15,382	21,763	1,385	48,926	—	6,935	2,476	31,679	48,859	(382,130)	(382,130)	—
70771	Indian Creek Correctional Center	(311,000)	50,000	12,000	11,081	11,551	16,343	13,288	36,740	—	5,208	9,952	23,313	36,905	(286,955)	(286,955)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						Expected vs Actual Experience
70772	Haynesville Correctional Center	(546,000)	102,000	14,000	17,443	18,182	25,724	11,557	57,831	—	8,198	31,199	40,271	58,274	(451,681)	(451,681)	—
70773	Coffeewood Correctional Center	(417,000)	67,000	5,000	13,392	13,959	19,750	—	44,399	—	6,294	18,044	31,784	45,195	(346,775)	(346,775)	—
70774	Lunenburg Correctional Center	(369,000)	78,000	—	12,587	13,122	18,563	19,802	41,732	—	5,916	—	22,929	41,443	(325,940)	(325,940)	—
70775	Pocahontas State Correctional Center	(398,000)	76,000	—	12,771	13,312	18,835	10,092	42,342	—	6,002	13,095	27,540	42,676	(330,707)	(330,707)	—
70776	Green Rock Correctional Center	(394,000)	66,000	4,000	13,247	13,809	19,536	2,523	43,920	—	6,226	3,995	28,524	44,577	(343,027)	(343,027)	—
70777	Department of Juvenile Justice	(731,000)	117,000	207,000	22,390	23,339	33,021	—	74,234	—	10,523	219,270	90,408	74,481	(579,796)	(579,796)	—
70785	River North Correctional Center	(485,000)	105,000	—	16,256	16,946	23,974	22,412	53,897	—	7,640	1,417	30,245	54,568	(420,957)	(420,957)	—
70786	Culpeper Correctional Center for Women	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
70961	Division of Capitol Police	(211,000)	47,000	15,000	7,451	7,767	10,988	18,430	24,703	—	3,502	12,615	14,629	24,752	(192,939)	(192,939)	—
70999	Department of Alcoholic Beverage Control	(261,000)	42,000	5,000	9,570	9,975	14,114	16,752	31,729	—	4,498	4,205	18,242	32,077	(247,814)	(247,814)	—
Total for VRS Virginia Sickness and Disability Program		(225,228,000)	40,539,000	4,393,000	7,576,527	7,897,732	11,173,797	6,171,828	25,119,849	—	3,560,854	6,171,828	16,119,386	25,265,305	(196,195,272)	(196,195,272)	—
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	LESS: FY 2019 Deferred	PLUS: FY 2019 Deferred	PLUS: FY 2019 Deferred	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019	Calculated		Difference	
						Deferred Inflows vs Actual Experience		Deferred Outflows vs Actual Experience						6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
2XXXX	State Police Officers' Retirement System Employees	(4,783,000)	1,086,000	28,000	166,909	173,985	246,155	390,183	553,383	—	78,445	23,548	281,855	557,122	(4,322,123)	(4,322,123)	—
35885	Fort Monroe Area Development Authority	(89,000)	23,000	—	2,765	2,884	4,078	7,429	9,169	—	1,300	5,332	5,240	9,496	(71,611)	(71,611)	—
3XXXX	All Other State Employees	(202,573,000)	36,267,000	3,772,000	6,804,464	7,092,934	10,035,164	5,246,579	22,560,082	—	3,197,996	5,466,618	14,516,919	22,687,057	(176,202,583)	(176,202,583)	—
7XXXX	Virginia Law Officers' Retirement System Employees	(17,783,000)	3,163,000	593,000	602,389	627,929	888,400	527,637	1,997,215	—	283,113	676,330	1,315,372	2,011,630	(15,598,955)	(15,598,955)	—
		(225,228,000)	40,539,000	4,393,000	7,576,527	7,897,732	11,173,797	6,171,828	25,119,849	—	3,560,854	6,171,828	16,119,386	25,265,305	(196,195,272)	(196,195,272)	0.00000000 00181898940 354586