

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 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	PLUS: FY 2019	LESS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019	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 Outflows vs Actual Experience			6/30/2019 Net OPEB Liability					6/30/2019 Actual Net OPEB Liability		
	VRS Health Insurance Credit Plan - State	912,276,000	31,641,000	22,488,000	362,660	11,215,186	6,320,923	30,557,331	503,140	—	18,996,308	30,557,331	79,967,799	79,926,227	923,071,251	923,071,251	—
	Employer Allocation																
11111	Supreme Court - Judges	189,000	2,000	—	74	2,299	1,296	1,542	103	—	3,894	—	16,092	16,649	189,229	189,229	—
11113	Circuit Courts - Judges	3,691,000	108,000	3,000	1,449	44,802	25,251	92,497	2,011	—	75,886	—	297,051	319,464	3,687,485	3,687,485	—
11114	General District Courts - Judges	2,463,000	107,000	1,000	985	30,460	17,168	64,340	1,367	—	51,594	12,260	202,923	217,129	2,507,062	2,507,062	—
11115	Juvenile and Domestic Relations District Courts - Judges	2,499,000	168,000	2,000	973	30,102	16,965	153,358	1,350	—	50,986	—	175,392	213,807	2,477,523	2,477,523	—
11125	Virginia Court of Appeals - Judges	271,000	7,000	(1,000)	106	3,293	1,856	6,103	148	—	5,577	—	22,002	24,355	271,014	271,014	—
11171	State Corporation Commission - Commissioners	63,000	9,000	—	21	652	367	15,241	29	—	1,104	—	1,382	4,603	53,631	53,631	—
11191	VA Worker's Compensation Comm. - Commissioners	70,000	7,000	6,000	28	851	480	5,115	38	—	1,442	4,837	5,703	6,485	70,061	70,061	—
21156	Department of State Police - Troopers	16,802,000	761,000	922,000	6,731	208,167	117,324	442,995	9,338	—	352,594	845,568	1,544,503	1,484,476	17,133,310	17,133,310	—
30100	Senate	857,000	22,000	1,000	336	10,396	5,859	19,646	464	—	17,610	—	69,719	73,869	855,687	855,687	—
30101	House of Delegates	1,456,000	34,000	15,000	589	18,216	10,266	15,318	817	—	30,854	33,259	134,019	130,308	1,499,252	1,499,252	—
30103	Magistrate System	2,554,000	96,000	1,000	973	30,086	16,957	145,138	1,351	—	50,959	—	182,760	214,685	2,476,231	2,476,231	—
30107	Division of Legislative Services	765,000	50,000	1,000	295	9,122	5,141	52,876	408	—	15,452	—	52,886	64,486	750,826	750,826	—

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						Deferred vs Actual Experience	Deferred vs Actual Experience			6/30/2019 Net OPEB Liability					6/30/2019 Actual Net OPEB Liability		
30109	Division of Legislative Automated Systems	219,000	12,000	8,000	85	2,622	1,478	12,097	118	—	4,441	6,450	16,999	18,912	215,814	215,814	—
30110	Joint Legislative Audit and Review Commission	338,000	8,000	6,000	132	4,072	2,295	8,911	182	—	6,898	4,837	28,107	29,447	335,167	335,167	—
30111	Supreme Court	2,513,000	54,000	2,000	990	30,623	17,259	39,058	1,373	—	51,869	—	208,757	218,623	2,520,446	2,520,446	—
30112	Judicial Inquiry and Review Commission	50,000	2,000	(1,000)	19	599	338	2,528	27	—	1,014	—	3,600	4,865	49,292	49,292	—
30114	General District Courts	4,304,000	159,000	79,000	1,716	53,069	29,910	86,159	2,380	—	89,889	72,606	368,497	378,638	4,367,880	4,367,880	—
30115	Juvenile and Domestic Relations District Courts	2,600,000	75,000	77,000	1,035	31,999	18,035	35,836	1,436	—	54,200	62,932	232,016	227,972	2,633,707	2,633,707	—
30116	Combined District Courts	892,000	26,000	5,000	334	10,320	5,817	57,610	464	—	17,480	4,031	61,814	73,298	849,410	849,410	—
30117	Virginia State Bar	861,000	69,000	1,000	334	10,337	5,826	64,590	463	—	17,509	—	58,394	73,484	850,795	850,795	—
30119	Office of the Lieutenant Governor	27,000	—	4,000	12	366	206	—	17	—	619	5,153	3,758	1,871	30,092	30,092	—
30121	Office of the Governor	399,000	14,000	1,000	184	5,686	3,205	6,862	255	—	9,631	53,284	48,793	40,029	467,997	467,997	—
30122	Department of Planning and Budget	519,000	35,000	—	206	6,372	3,592	23,487	286	—	10,794	—	38,543	45,477	524,489	524,489	—
30123	Department of Military Affairs	1,783,000	84,000	2,000	720	22,273	12,553	51,135	998	—	37,727	24,599	149,746	158,170	1,833,219	1,833,219	—
30125	Virginia Court of Appeals	514,000	15,000	—	205	6,328	3,566	7,256	284	—	10,718	849	43,539	46,238	520,797	520,797	—
30127	Department of Emergency Management	1,193,000	13,000	259,000	447	13,808	7,782	59,761	620	—	23,388	202,184	142,623	97,532	1,136,485	1,136,485	—

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						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience						6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
30128	Virginia Veterans Care Center	1,109,000	25,000	1,000	433	13,381	7,541	27,262	601	—	22,664	—	88,940	95,271	1,101,317	1,101,317	—
30129	Department of Human Resource Management	1,050,000	12,000	34,000	416	12,860	7,248	2,699	577	—	21,783	25,711	97,462	91,825	1,058,485	1,058,485	—
30132	State Board of Elections	373,000	4,000	102,000	167	5,157	2,906	—	231	—	8,735	118,827	67,119	37,254	424,428	424,428	—
30133	Auditor of Public Accounts	1,164,000	13,000	17,000	455	14,075	7,933	15,730	632	—	23,840	12,418	100,876	101,119	1,158,454	1,158,454	—
30136	Virginia Information Technologies Agency (VITA)	2,627,000	87,000	53,000	1,043	32,259	18,182	49,880	1,447	—	54,641	39,648	230,486	230,736	2,655,122	2,655,122	—
30140	Department of Criminal Justice Services	884,000	15,000	—	361	11,170	6,296	4,750	502	—	18,920	20,589	82,411	79,466	919,379	919,379	—
30141	Office of the Attorney General and Department of Law	3,933,000	182,000	2,000	1,526	47,196	26,600	189,619	2,118	—	79,940	—	290,403	336,051	3,884,469	3,884,469	—
30143	Office of the Attorney General - Division of Debt Collection	198,000	11,000	13,000	78	2,410	1,358	8,558	108	—	4,082	10,481	17,235	17,134	198,368	198,368	—
30146	Science Museum of Virginia	473,000	5,000	—	190	5,889	3,319	—	264	—	9,975	4,627	42,893	41,656	484,705	484,705	—
30147	Office of the State Inspector General	398,000	23,000	29,000	159	4,918	2,772	13,724	221	—	8,330	24,424	36,577	35,213	404,766	404,766	—
30148	Virginia Commission for the Arts	40,000	2,000	—	20	621	350	1,525	28	—	1,052	8,945	5,699	4,070	51,138	51,138	—
30151	Department of Accounts	1,461,000	59,000	19,000	586	18,130	10,218	35,473	813	—	30,709	25,668	127,441	128,987	1,492,237	1,492,237	—

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						Deferred vs Actual Experience	Deferred vs Actual Experience										
30152	Department of the Treasury	943,000	33,000	2,000	390	12,054	6,794	16,906	542	—	20,417	31,616	87,018	85,332	992,117	992,117	—
30154	Department of Motor Vehicles	11,930,000	642,000	8,000	4,723	146,043	82,310	445,425	6,552	—	247,368	—	921,263	1,040,541	12,020,141	12,020,141	—
30156	Department of State Police	4,666,000	107,000	15,000	1,866	57,697	32,518	43,461	2,588	—	97,727	33,347	404,796	412,176	4,748,740	4,748,740	—
30157	Compensation Board	112,000	24,000	—	48	1,495	843	18,106	68	—	2,532	8,251	7,374	10,688	123,045	123,045	—
30160	Virginia Criminal Sentencing Commission	80,000	8,000	—	33	1,009	569	5,643	45	—	1,710	2,467	6,321	8,213	83,076	83,076	—
30161	Department of Taxation	6,230,000	201,000	5,000	2,480	76,696	43,226	106,806	3,441	—	129,908	7,171	521,072	545,869	6,312,515	6,312,515	—
30162	Department of Accounts - Transfer Payments (CHRF)	14,000	—	—	6	186	105	—	8	—	315	232	1,372	307	15,323	15,323	—
30164	Virginia Management Fellows Administration	23,000	—	19,000	21	658	371	—	29	—	1,115	41,459	13,472	4,841	54,184	54,184	—
30165	Department of Housing and Community Development	836,000	9,000	8,000	337	10,428	5,877	—	467	—	17,663	15,899	77,710	73,826	858,271	858,271	—
30166	Secretary of the Commonwealth	115,000	7,000	—	44	1,348	760	9,386	61	—	2,283	—	7,562	9,415	110,953	110,953	—
30171	State Corporation Commission	6,399,000	90,000	101,000	2,515	77,762	43,827	80,273	3,490	—	131,713	73,960	561,050	553,629	6,400,207	6,400,207	—
30172	State Lottery Department	2,543,000	120,000	1,000	1,059	32,761	18,464	73,271	1,469	—	55,490	103,252	233,992	234,265	2,696,383	2,696,383	—

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						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions							
30174	Virginia College Savings Plan	1,059,000	12,000	34,000	440	13,607	7,669	—	610	—	23,048	66,748	111,560	97,288	1,119,962	1,119,962	—
30180	Secretary of Administration	111,000	4,000	3,000	55	1,714	966	2,287	77	—	2,903	26,092	16,702	11,707	141,045	141,045	—
30181	Department of Labor and Industry	1,064,000	47,000	4,000	412	12,756	7,189	50,426	572	—	21,606	2,287	80,556	91,337	1,049,901	1,049,901	—
30182	Virginia Employment Commission	4,519,000	245,000	3,000	1,735	53,642	30,233	281,682	2,407	—	90,859	—	310,064	381,988	4,415,050	4,415,050	—
30183	Secretary of Natural Resources	59,000	7,000	—	25	762	429	4,837	35	—	1,290	2,545	4,763	5,904	62,676	62,676	—
30184	Secretary of Technology	23,000	20,000	—	—	—	—	35,083	—	—	—	—	(7,676)	241	—	—	—
30185	Secretary of Education	69,000	1,000	5,000	25	772	435	5,243	35	—	1,307	4,031	5,449	5,840	63,507	63,507	—
30186	Secretary of Transportation	77,000	11,000	—	20	607	342	31,196	28	—	1,028	—	(2,121)	4,832	49,938	49,938	—
30187	Secretary of Public Safety	83,000	14,000	—	35	1,069	602	9,912	48	—	1,810	2,853	5,089	7,213	87,969	87,969	—
30188	Secretary of Health and Human Resources	56,000	9,000	—	25	774	436	6,450	34	—	1,311	5,784	5,095	5,848	63,691	63,691	—
30190	Secretary of Finance	57,000	8,000	9,000	26	797	449	5,337	35	—	1,351	13,579	7,000	5,726	65,630	65,630	—
30191	Virginia Workers' Compensation Commission	2,417,000	40,000	2,000	939	29,044	16,369	56,984	1,303	—	49,195	—	195,159	206,844	2,390,477	2,390,477	—
30192	Secretary of Commerce and Trade	51,000	4,000	(1,000)	30	927	523	3,225	41	—	1,571	21,051	9,942	7,562	76,338	76,338	—

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						Deferred vs Actual Experience	Deferred Change In Assumptions										
30193	Secretary of Agriculture and Forestry	34,000	5,000	—	16	484	273	4,031	21	—	821	4,318	3,328	2,808	39,876	39,876	—
30194	Department of General Services	4,587,000	201,000	3,000	1,845	57,058	32,158	119,307	2,559	—	96,646	46,189	383,155	406,964	4,696,217	4,696,217	—
30199	Department of Conservation and Recreation	3,174,000	34,000	79,000	1,272	39,347	22,176	—	1,764	—	66,647	83,795	300,394	280,302	3,238,503	3,238,503	—
30200	Office of Children's Services	137,000	1,000	21,000	53	1,630	918	3,162	74	—	2,760	16,362	15,641	11,952	134,122	134,122	—
30201	Department of Education - Central Office Operations	2,912,000	31,000	90,000	1,158	35,801	20,178	—	1,607	—	60,640	70,172	273,378	255,032	2,946,628	2,946,628	—
30202	The Library of Virginia	877,000	30,000	—	355	10,970	6,182	16,012	492	—	18,580	13,340	75,829	78,866	902,856	902,856	—
30203	Woodrow Wilson Rehabilitation Center	1,729,000	27,000	2,000	612	18,937	10,673	166,226	850	—	32,075	—	102,331	134,202	1,558,606	1,558,606	—
30204	The College of William and Mary	21,268,000	228,000	397,000	8,343	258,018	145,420	236,963	11,576	—	437,031	300,228	1,875,327	1,838,149	21,236,269	21,236,269	—
30206	VCU Health System Authority	7,495,000	1,047,000	5,000	2,504	77,442	43,647	1,774,250	3,475	—	131,171	—	151,350	551,253	6,373,900	6,373,900	—
30207	University of Virginia - Academic Division	105,773,000	1,131,000	5,450,000	44,086	1,363,135	768,263	—	61,145	—	2,308,884	8,500,282	11,746,057	9,701,461	112,193,423	112,193,423	—
30208	Virginia Polytechnic Institute and State University	75,557,000	810,000	1,254,000	31,044	960,030	541,077	—	43,070	—	1,626,101	3,102,456	7,505,051	6,841,798	79,015,729	79,015,729	—
30209	University of Virginia Medical Center	59,595,000	639,000	5,539,000	21,373	660,952	372,515	4,928,577	29,651	—	1,119,523	4,241,347	5,008,715	4,710,815	54,400,004	54,400,004	—

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						Deferred	PLUS: FY 2019										
30211	Virginia Military Institute	4,142,000	91,000	24,000	1,673	51,750	29,167	35,074	2,321	—	87,655	73,495	373,128	368,608	4,259,327	4,259,327	—
30212	Virginia State University	5,602,000	167,000	4,000	2,231	69,007	38,893	81,584	3,096	—	116,884	9,331	468,445	491,383	5,679,658	5,679,658	—
30213	Norfolk State University	6,770,000	189,000	24,000	2,704	83,624	47,131	88,447	3,752	—	141,642	42,153	577,624	595,569	6,882,696	6,882,696	—
30214	Longwood University	6,204,000	85,000	73,000	2,473	76,488	43,109	14,487	3,432	—	129,555	70,973	557,230	545,287	6,295,346	6,295,346	—
30215	University of Mary Washington	5,918,000	144,000	24,000	2,313	71,525	40,312	145,666	3,209	—	121,149	16,124	478,364	510,143	5,886,887	5,886,887	—
30216	James Madison University	24,767,000	265,000	346,000	10,063	311,209	175,399	—	13,962	—	527,127	720,624	2,381,251	2,218,082	25,614,211	25,614,211	—
30217	Radford University	10,128,000	334,000	72,000	4,003	123,804	69,777	231,014	5,554	—	209,700	50,323	845,129	882,324	10,189,784	10,189,784	—
30218	Virginia School for Deaf and Blind	773,000	50,000	1,000	310	9,590	5,405	32,636	430	—	16,244	6,554	60,294	68,263	789,318	789,318	—
30221	Old Dominion University	22,099,000	547,000	16,000	8,874	274,419	154,664	245,812	12,312	—	464,811	188,768	1,929,301	1,955,254	22,586,169	22,586,169	—
30222	Department of Professional and Occupational Regulation	1,409,000	63,000	24,000	568	17,565	9,900	36,599	788	—	29,752	35,662	121,639	125,495	1,445,714	1,445,714	—
30223	Department of Health Professions	1,886,000	31,000	4,000	792	24,493	13,804	8,387	1,099	—	41,486	92,871	190,242	175,327	2,015,895	2,015,895	—
30226	Board of Accountancy	104,000	1,000	—	41	1,282	722	154	57	—	2,171	—	9,110	8,632	105,507	105,507	—
30233	Board of Bar Examiners	81,000	3,000	—	32	988	557	1,525	44	—	1,674	—	6,570	7,864	81,322	81,322	—

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						Deferred Inflows Expected vs Actual	Deferred Inflows Change In Assumptions										Deferred Outflows Expected vs Actual
30234	Cooperative Extension and Agricultural Research Service	576,000	19,000	1,000	236	7,293	4,110	10,481	327	—	12,353	15,114	52,430	51,831	600,273	600,273	—
30236	Virginia Commonwealth University	59,571,000	750,000	564,000	24,375	753,795	424,842	85,397	33,817	—	1,276,780	1,897,283	5,737,235	5,372,241	62,041,465	62,041,465	—
30238	Virginia Museum of Fine Arts	1,542,000	17,000	96,000	639	19,770	11,143	—	887	—	33,487	131,730	171,224	141,586	1,627,190	1,627,190	—
30239	Frontier Culture Museum of Virginia	167,000	10,000	—	69	2,142	1,207	6,450	95	—	3,628	5,784	14,851	15,183	176,307	176,307	—
30241	Richard Bland College	947,000	28,000	102,000	339	10,490	5,912	93,129	471	—	17,767	76,247	79,770	74,036	863,349	863,349	—
30242	Christopher Newport University	7,263,000	128,000	111,000	2,981	92,193	51,961	38,124	4,136	—	156,157	284,790	704,890	656,699	7,588,015	7,588,015	—
30245	State Council of Higher Education for Virginia	492,000	5,000	27,000	207	6,392	3,602	—	287	—	10,826	44,651	55,842	45,347	526,058	526,058	—
30246	University of Virginia's College at Wise	2,268,000	101,000	2,000	928	28,701	16,176	60,266	1,288	—	48,613	56,985	200,020	205,604	2,362,231	2,362,231	—
30247	George Mason University	43,371,000	783,000	643,000	17,576	543,529	306,335	242,466	24,384	—	920,631	1,204,939	4,057,344	3,872,944	44,735,448	44,735,448	—
30261	Virginia Community College System - Central Office Operations	2,513,000	133,000	165,000	978	30,260	17,054	128,562	1,357	—	51,254	124,283	225,532	216,034	2,490,538	2,490,538	—
30262	Department of Rehabilitative Services	6,624,000	397,000	5,000	2,467	76,304	43,005	611,736	3,424	—	129,243	—	408,435	543,382	6,280,208	6,280,208	—
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	169,000	2,000	21,000	59	1,833	1,033	17,273	82	—	3,104	16,362	14,338	12,858	150,830	150,830	—

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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	PLUS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	Employer OPEB Expense	Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience								
30268	Virginia Institute of Marine Science	2,813,000	168,000	3,000	1,104	34,154	19,249	139,091	1,533	—	57,849	—	209,773	242,529	2,811,028	2,811,028	—
30270	Virginia Community College System - Shared Services	385,000	5,000	328,000	240	7,409	4,176	—	333	—	12,549	447,307	152,004	52,588	609,780	609,780	—
30275	New River Community College	1,043,000	86,000	1,000	401	12,405	6,992	88,070	557	—	21,012	—	66,968	87,660	1,021,009	1,021,009	—
30276	Southside Virginia Community College	1,194,000	236,000	1,000	465	14,388	8,109	193,826	645	—	24,370	—	50,105	103,124	1,184,208	1,184,208	—
30277	Paul D. Camp Community College	452,000	39,000	—	186	5,747	3,239	26,318	259	—	9,734	12,877	35,804	41,202	472,982	472,982	—
30278	Rappahannock Community College	791,000	55,000	—	326	10,073	5,677	37,235	452	—	17,062	24,444	66,827	72,371	829,103	829,103	—
30279	Danville Community College	973,000	157,000	1,000	349	10,800	6,087	194,859	484	—	18,293	—	30,593	77,357	888,918	888,918	—
30280	Northern Virginia Community College	14,961,000	1,887,000	10,000	5,953	184,082	103,749	1,347,879	8,259	—	311,798	10,333	935,452	1,311,257	15,150,922	15,150,922	—
30282	Piedmont Virginia Community College	1,545,000	17,000	20,000	608	18,816	10,605	11,951	844	—	31,870	15,318	135,514	134,930	1,548,636	1,548,636	—
30283	J. Sargeant Reynolds Community College	3,135,000	478,000	2,000	1,137	35,148	19,810	582,208	1,577	—	59,534	—	110,108	251,011	2,892,905	2,892,905	—
30284	Eastern Shore Community College	370,000	31,000	8,000	140	4,339	2,446	36,418	194	—	7,350	6,100	24,751	30,916	357,136	357,136	—
30285	Patrick Henry Community College	1,243,000	78,000	44,000	505	15,618	8,803	52,403	701	—	26,454	56,529	113,696	111,582	1,285,469	1,285,469	—
30286	Virginia Western Community College	1,882,000	129,000	1,000	710	21,971	12,383	164,233	986	—	37,214	—	116,154	156,760	1,808,297	1,808,297	—

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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 Inflows Investment Experience	LESS: FY 2019	PLUS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Change In Proportion	PLUS: FY 2019 Deferred Outflows Change In Proportion	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 Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions							
30287	Dabney S. Lancaster Community College	471,000	46,000	—	177	5,484	3,091	53,427	246	—	9,289	—	26,560	39,534	451,382	451,382	—
30288	Wytheville Community College	819,000	18,000	—	309	9,543	5,378	43,733	428	—	16,164	—	58,840	68,028	785,441	785,441	—
30290	John Tyler Community College	2,065,000	247,000	1,000	830	25,654	14,458	178,159	1,151	—	43,452	18,583	139,700	183,352	2,111,433	2,111,433	—
30291	Blue Ridge Community College	1,300,000	141,000	1,000	527	16,307	9,191	99,545	732	—	27,621	22,439	93,192	116,268	1,342,146	1,342,146	—
30292	Central Virginia Community College	1,047,000	66,000	2,000	434	13,417	7,562	41,305	602	—	22,725	37,707	90,320	95,366	1,104,270	1,104,270	—
30293	Thomas Nelson Community College	2,868,000	260,000	3,000	1,033	31,960	18,013	410,181	1,433	—	54,134	—	137,705	226,609	2,630,476	2,630,476	—
30294	Southwest Virginia Community College	806,000	106,000	12,000	311	9,627	5,426	98,748	432	—	16,306	9,150	48,654	68,065	792,365	792,365	—
30295	Tidewater Community College	7,167,000	936,000	5,000	2,467	76,298	43,002	1,494,332	3,423	—	129,234	—	209,189	544,001	6,279,746	6,279,746	—
30296	Virginia Highlands Community College	805,000	47,000	—	307	9,487	5,347	59,511	426	—	16,069	—	54,616	67,634	780,825	780,825	—
30297	Germanna Community College	1,746,000	91,000	2,000	678	20,974	11,821	91,039	942	—	35,525	—	127,491	148,211	1,726,235	1,726,235	—
30298	Lord Fairfax Community College	1,607,000	156,000	1,000	634	19,608	11,051	120,188	881	—	33,211	—	110,017	140,823	1,613,805	1,613,805	—
30299	Mountain Empire Community College	836,000	50,000	1,000	333	10,306	5,808	31,699	462	—	17,456	1,542	64,482	72,586	848,210	848,210	—
30301	Department of Agriculture and Consumer Services	3,259,000	110,000	2,000	1,292	39,960	22,521	66,630	1,793	—	67,684	—	267,986	285,157	3,288,903	3,288,903	—

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						Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	PLUS: FY 2019 Deferred Inflows Change In Proportion	PLUS: FY 2019 Deferred Outflows Change In Proportion								
30310	Virginia Economic Development Partnership	1,259,000	13,000	122,000	505	15,608	8,797	—	701	—	26,437	107,193	136,971	111,754	1,284,638	1,284,638	—
30320	Virginia Tourism Authority	668,000	7,000	30,000	281	8,705	4,906	—	389	—	14,745	57,510	74,657	61,921	716,488	716,488	—
30330	Virginia - Israel Advisory Board	4,000	8,000	—	5	161	91	6,450	6	—	274	8,251	1,210	1,742	13,292	13,292	—
30350	Department of Small Business and Supplier Diversity	320,000	12,000	15,000	141	4,375	2,466	6,450	197	—	7,410	40,826	38,847	30,758	360,090	360,090	—
30400	Jamestown-Yorktown Commemoration	95,000	1,000	70,000	41	1,283	723	—	57	—	2,173	62,650	26,173	9,406	105,600	105,600	—
30402	Marine Resources Commission	537,000	6,000	10,000	205	6,333	3,569	17,890	284	—	10,727	7,625	44,046	46,426	521,259	521,259	—
30403	Department of Game and Inland Fisheries	2,216,000	24,000	88,000	848	26,224	14,780	69,863	1,176	—	44,419	65,923	193,447	186,832	2,158,418	2,158,418	—
30405	Virginia Racing Commission	31,000	11,000	4,000	12	380	214	8,387	17	—	644	3,302	888	2,566	31,292	31,292	—
30407	Virginia Port Authority	42,000	14,000	—	13	404	228	18,769	19	—	684	—	(1,659)	2,400	33,230	33,230	—
30409	Department of Mines, Minerals and Energy	1,673,000	132,000	1,000	630	19,479	10,978	165,504	874	—	32,993	—	100,829	138,915	1,603,190	1,603,190	—
30411	Department of Forestry	1,544,000	76,000	1,000	603	18,658	10,515	69,543	837	—	31,602	—	117,316	133,815	1,535,621	1,535,621	—
30413	Commission on Virginia Alcohol Safety Action Program	82,000	1,000	2,000	32	986	556	1,850	44	—	1,670	1,525	7,143	6,820	81,138	81,138	—
30417	Gunston Hall	34,000	5,000	4,000	13	399	225	5,662	18	—	676	3,225	2,073	1,831	32,862	32,862	—

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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 Inflows Investment Experience	LESS: FY 2019	PLUS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	Employer OPEB Expense	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								
30423	Department of Historic Resources	339,000	11,000	—	133	4,106	2,314	9,655	184	—	6,955	—	26,771	29,765	337,937	337,937	—	
30425	Jamestown - Yorktown Foundation	928,000	13,000	29,000	370	11,455	6,456	2,287	513	—	19,403	25,350	86,933	80,806	942,825	942,825	—	
30440	Department of Environmental Quality	6,800,000	318,000	5,000	2,680	82,886	46,715	239,389	3,719	—	140,392	—	527,156	590,639	6,821,958	6,821,958	—	
30454	Office of Commonwealth Preparedness	83,000	5,000	—	32	999	563	4,844	44	—	1,693	—	6,034	7,087	82,246	82,246	—	
30505	Department of Rail and Public Transportation	641,000	7,000	52,000	246	7,613	4,291	18,353	342	—	12,895	39,410	62,295	53,858	626,581	626,581	—	
30506	Motor Vehicle Dealer Board	177,000	7,000	—	68	2,097	1,182	9,815	94	—	3,552	—	12,858	14,727	172,615	172,615	—	
30510	Virginia Department of Transportation	14,636,000	157,000	152,000	5,782	178,794	100,769	78,036	8,022	—	302,841	110,239	1,291,404	1,274,431	14,715,694	14,715,694	—	
30511	Virginia Department of Transportation	4,349,000	47,000	226,000	1,731	53,519	30,163	—	2,401	—	90,650	178,250	429,871	380,863	4,404,896	4,404,896	—	
30512	Virginia Department of Transportation	5,292,000	287,000	4,000	2,066	63,905	36,017	260,779	2,865	—	108,243	—	392,274	455,863	5,259,752	5,259,752	—	
30513	Virginia Department of Transportation	3,929,000	42,000	217,000	1,522	47,071	26,530	84,822	2,112	—	79,729	168,566	365,532	335,771	3,874,223	3,874,223	—	
30514	Virginia Department of Transportation	6,016,000	159,000	45,000	2,324	71,860	40,501	220,829	3,224	—	121,717	31,261	475,634	511,836	5,914,486	5,914,486	—	
30515	Virginia Department of Transportation	6,133,000	84,000	153,000	2,426	75,037	42,291	39,111	3,364	—	127,099	113,608	562,150	535,363	6,175,993	6,175,993	—	
30516	Virginia Department of Transportation	3,845,000	41,000	392,000	1,495	46,233	26,057	71,406	2,074	—	78,310	306,460	399,280	329,664	3,805,269	3,805,269	—	

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						Deferred vs Actual Experience	Deferred vs Actual Experience								6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
30517	Virginia Department of Transportation	3,512,000	38,000	246,000	1,394	43,098	24,290	5,090	1,934	—	72,999	188,298	361,010	307,190	3,547,179	3,547,179	—
30518	Virginia Department of Transportation	4,398,000	148,000	21,000	1,740	53,795	30,319	99,547	2,414	—	91,118	13,724	364,744	383,995	4,427,604	4,427,604	—
30519	Virginia Department of Transportation	7,516,000	134,000	16,000	2,954	91,357	51,489	115,250	4,099	—	154,740	8,387	629,571	650,593	7,519,154	7,519,154	—
30601	Department of Health	23,085,000	887,000	17,000	9,161	283,306	159,672	528,481	12,710	—	479,864	—	1,869,274	2,018,618	23,317,610	23,317,610	—
30602	Department of Medical Assistance Services	4,182,000	45,000	150,000	1,689	52,236	29,440	—	2,343	—	88,477	172,399	414,691	372,248	4,299,297	4,299,297	—
30606	Virginia Board for People With Disabilities	79,000	5,000	5,000	31	962	542	3,127	43	—	1,630	4,031	6,865	7,707	79,200	79,200	—
30701	Department of Corrections - Central Administration	2,809,000	39,000	41,000	1,170	36,196	20,400	6,100	1,623	—	61,309	146,106	286,098	259,150	2,979,120	2,979,120	—
30702	Department for the Blind and Vision Impaired	1,054,000	12,000	23,000	392	12,137	6,841	56,214	545	—	20,558	16,774	80,809	87,155	998,947	998,947	—
30703	Central State Hospital	4,526,000	232,000	3,000	1,849	57,191	32,233	140,645	2,565	—	96,870	106,105	385,116	406,629	4,707,109	4,707,109	—
30704	Eastern State Hospital	4,049,000	556,000	4,000	1,483	45,854	25,844	667,931	2,058	—	77,668	—	160,018	325,563	3,774,069	3,774,069	—
30705	Southwestern Virginia Mental Health Institute	2,837,000	57,000	21,000	1,129	34,901	19,670	20,961	1,567	—	59,115	15,343	248,405	248,263	2,872,506	2,872,506	—
30706	Western State Hospital	4,172,000	45,000	117,000	1,677	51,853	29,225	—	2,327	—	87,829	127,544	402,534	369,660	4,267,819	4,267,819	—
30707	Central Virginia Training Center	2,522,000	1,522,000	1,000	651	20,139	11,350	1,921,778	902	—	34,112	—	(321,752)	144,784	1,657,560	1,657,560	—

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						Deferred vs Actual Experience	Deferred vs Actual Experience								6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
30708	Commonwealth Center for Children and Adolescents	763,000	56,000	27,000	389	12,035	6,783	36,599	539	—	20,385	204,022	115,136	85,729	990,547	990,547	—
30711	Virginia Correctional Enterprises	1,321,000	14,000	99,000	528	16,341	9,210	—	733	—	27,678	83,813	138,532	115,762	1,344,915	1,344,915	—
30716	Virginia Correctional Center for Women	655,000	90,000	1,000	269	8,304	4,680	66,084	373	—	14,065	17,196	45,644	58,499	683,442	683,442	—
30718	Bland Correctional Center	460,000	40,000	4,000	185	5,709	3,217	26,686	257	—	9,669	7,467	33,992	41,745	469,843	469,843	—
30720	Department of Behavioral Health & Developmental Services	4,191,000	45,000	599,000	1,738	53,743	30,290	—	2,411	—	91,030	619,353	541,559	382,225	4,423,357	4,423,357	—
30723	Southeastern Virginia Training Center	1,370,000	160,000	—	565	17,464	9,843	114,382	784	—	29,581	42,951	101,281	124,937	1,437,406	1,437,406	—
30724	Catawba Hospital	1,600,000	41,000	11,000	640	19,804	11,161	17,537	887	—	33,544	16,973	139,382	141,685	1,629,959	1,629,959	—
30725	Northern Virginia Training Center	—	813,000	—	—	—	—	621,769	—	—	—	—	(191,231)	—	—	—	—
30726	Southside Virginia Training Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30728	Northern Virginia Mental Health Institute	2,338,000	91,000	131,000	995	30,759	17,336	50,323	1,381	—	52,099	243,607	255,894	219,952	2,531,616	2,531,616	—
30729	Piedmont Geriatric Hospital	1,813,000	144,000	1,000	741	22,903	12,908	97,846	1,029	—	38,792	42,180	144,370	162,969	1,885,004	1,885,004	—
30733	Sussex I State Prison	416,000	10,000	5,000	138	4,261	2,401	62,648	191	—	7,217	4,031	18,692	31,008	350,675	350,675	—
30734	Sussex II State Prison	383,000	49,000	—	119	3,681	2,075	104,919	165	—	6,235	—	2,314	26,968	302,952	302,952	—

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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	PLUS: FY 2019	LESS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	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 vs Actual Experience	Deferred Change In Assumptions										
30735	Wallen's Ridge State Prison	600,000	22,000	6,000	245	7,587	4,276	12,200	340	—	12,851	19,257	54,272	53,954	624,458	624,458	—
30737	St. Brides Correctional Center	560,000	6,000	7,000	201	6,224	3,508	45,111	278	—	10,543	5,556	37,033	45,062	512,304	512,304	—
30738	Southwestern Virginia Training Center	1,194,000	341,000	1,000	88	2,711	1,528	1,080,229	123	—	4,591	—	(211,884)	19,168	223,106	223,106	—
30739	Southern Virginia Mental Health Institute	1,108,000	23,000	21,000	457	14,121	7,959	8,387	634	—	23,918	50,516	108,654	100,559	1,162,239	1,162,239	—
30741	Red Onion State Prison	585,000	24,000	9,000	241	7,468	4,209	13,724	334	—	12,650	24,957	54,133	51,758	614,674	614,674	—
30742	Department of Corrections - Employee Relations and Training	780,000	47,000	23,000	306	9,459	5,331	38,912	425	—	16,021	18,543	60,849	67,312	778,518	778,518	—
30743	Fluvanna Women's Correctional Center	567,000	60,000	35,000	337	10,427	5,877	41,173	468	—	17,661	264,914	114,405	73,455	858,179	858,179	—
30745	Nottoway Correctional Center	782,000	8,000	64,000	299	9,254	5,215	24,599	415	—	15,674	51,160	74,026	66,282	761,626	761,626	—
30747	Marion Correctional Treatment Center	499,000	24,000	22,000	208	6,424	3,621	13,724	289	—	10,881	37,211	49,553	46,221	528,736	528,736	—
30748	Hiram W. Davis Medical Center	1,003,000	69,000	1,000	404	12,496	7,043	45,710	561	—	21,166	11,566	79,065	89,219	1,028,486	1,028,486	—
30749	Buckingham Correctional Center	568,000	13,000	9,000	223	6,897	3,887	11,429	308	—	11,683	6,450	47,879	48,195	567,689	567,689	—
30751	Department for the Deaf and Hard-of-Hearing	75,000	4,000	—	28	852	480	7,068	37	—	1,444	—	4,433	6,333	70,153	70,153	—

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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	6/30/2018 Inflows Investment Experience	LESS: FY 2019	PLUS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Experience	PLUS: FY 2019 Deferred Outflows Assumptions	PLUS: FY 2019 Deferred Outflows Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		Difference
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience						6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
30752	Deep Meadow Correctional Center	767,000	84,000	1,000	281	8,693	4,899	111,303	390	—	14,724	—	36,195	60,661	715,472	715,472	—
30753	Deerfield Correctional Center	740,000	49,000	29,000	302	9,324	5,255	33,054	418	—	15,794	36,849	68,211	65,896	767,441	767,441	—
30754	Augusta Correctional Center	414,000	39,000	—	163	5,051	2,847	28,605	226	—	8,556	—	28,411	37,776	415,751	415,751	—
30756	Department of Corrections - Division of Institutions	3,572,000	87,000	99,000	1,431	44,253	24,941	37,361	1,985	—	74,956	102,338	327,401	316,440	3,642,254	3,642,254	—
30757	Western Region Correctional Field Units	140,000	20,000	(1,000)	59	1,826	1,029	14,837	81	—	3,093	7,018	10,224	13,389	150,276	150,276	—
30761	Baskerville Correctional Center	274,000	10,000	7,000	107	3,310	1,865	10,495	149	—	5,606	6,450	22,391	23,421	272,398	272,398	—
30765	Department of Social Services	12,804,000	687,000	8,000	5,071	156,831	88,391	473,064	7,036	—	265,641	—	993,865	1,118,141	12,908,044	12,908,044	—
30766	Virginia Parole Board	91,000	20,000	—	34	1,067	601	19,019	47	—	1,807	—	3,201	7,550	87,784	87,784	—
30767	Division of Community Corrections	1,480,000	58,000	100,000	570	17,633	9,938	70,648	791	—	29,866	80,620	127,511	126,747	1,451,252	1,451,252	—
30768	Keen Mountain Correctional Center	460,000	44,000	—	183	5,645	3,181	31,828	253	—	9,561	—	32,615	41,010	464,582	464,582	—
30769	Greensville Correctional Center	1,241,000	102,000	—	498	15,397	8,678	71,315	691	—	26,080	9,871	94,027	110,497	1,267,284	1,267,284	—
30770	Dillwyn Correctional Center	617,000	28,000	1,000	245	7,565	4,263	17,760	340	—	12,813	—	49,131	53,839	622,612	622,612	—
30771	Indian Creek Correctional Center	398,000	31,000	1,000	164	5,080	2,863	20,655	228	—	8,605	12,646	33,345	35,910	418,152	418,152	—

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						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion				6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
30772	Haynesville Correctional Center	683,000	37,000	1,000	269	8,333	4,696	28,341	373	—	14,114	—	52,321	58,327	685,842	685,842	—
30773	Coffeewood Correctional Center	475,000	54,000	—	183	5,652	3,186	51,476	253	—	9,574	—	27,116	40,219	465,227	465,227	—
30774	Lunenburg Correctional Center	452,000	19,000	—	179	5,531	3,117	13,049	248	—	9,369	—	36,278	39,760	455,259	455,259	—
30775	Pocahontas State Correctional Center	500,000	42,000	24,000	196	6,060	3,415	33,618	272	—	10,264	18,543	37,910	42,965	498,735	498,735	—
30776	Green Rock Correctional Center	570,000	6,000	12,000	223	6,891	3,884	7,712	310	—	11,671	8,387	50,242	48,765	567,135	567,135	—
30777	Department of Juvenile Justice	8,410,000	415,000	5,000	3,310	102,351	57,685	325,473	4,592	—	173,362	—	645,034	730,128	8,424,041	8,424,041	—
30778	Department of Forensic Science	2,966,000	32,000	77,000	1,208	37,367	21,060	—	1,676	—	63,292	120,739	293,781	265,365	3,075,488	3,075,488	—
30785	River North Correctional Center	566,000	6,000	20,000	215	6,658	3,753	19,972	298	—	11,278	15,318	47,266	47,535	548,027	548,027	—
30794	Virginia Center for Behavioral Rehabilitation	2,120,000	154,000	30,000	914	28,269	15,933	100,646	1,268	—	47,882	174,904	205,370	200,968	2,326,694	2,326,694	—
30841	Department of Aviation	332,000	15,000	—	131	4,050	2,282	11,018	181	—	6,860	—	26,221	29,460	333,321	333,321	—
30848	Indigent Defense Commission	4,226,000	135,000	3,000	1,674	51,760	29,172	82,738	2,322	—	87,672	—	346,141	368,633	4,260,158	4,260,158	—
30851	Tobacco Indemnification & Revitalization Commission	138,000	1,000	5,000	56	1,717	968	—	78	—	2,908	5,886	13,924	12,732	141,323	141,323	—

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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 Deferred Outflows Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions							
30852	Virginia Tobacco Settlement Foundation	157,000	1,000	(1,000)	61	1,890	1,065	2,159	85	—	3,201	—	13,054	14,627	155,538	155,538	—
30912	Department of Veterans Services	1,319,000	14,000	278,000	565	17,459	9,840	—	784	—	29,572	304,567	198,553	123,667	1,436,945	1,436,945	—
30913	Veterans Services Foundation	12,000	—	10,000	5	141	80	77	7	—	239	8,062	2,931	1,306	11,630	11,630	—
30922	Sitter-Barfoot Veterans Care Center	1,755,000	19,000	140,000	676	20,916	11,789	46,036	938	—	35,428	106,183	171,983	147,587	1,721,528	1,721,528	—
30937	Southern Virginia Higher Education Center	281,000	3,000	—	114	3,536	1,993	—	158	—	5,990	5,398	26,266	25,125	291,044	291,044	—
30938	New College Institute	96,000	3,000	6,000	42	1,288	726	1,525	59	—	2,181	12,240	11,311	9,242	105,968	105,968	—
30942	Virginia Museum of Natural History	199,000	27,000	—	78	2,427	1,368	21,424	109	—	4,111	—	11,794	16,965	199,752	199,752	—
30948	Southwest Virginia Higher Education Center	157,000	9,000	2,000	60	1,842	1,038	12,465	84	—	3,119	2,287	11,121	13,638	151,568	151,568	—
30957	Commonwealth's Attorneys' Services Council	59,000	7,000	5,000	24	727	410	4,575	33	—	1,231	4,494	4,816	6,023	59,815	59,815	—
30960	Department of Fire Programs	510,000	35,000	—	203	6,287	3,544	22,287	283	—	10,649	1,080	38,327	45,544	517,474	517,474	—
30961	Division of Capitol Police	64,000	1,000	—	25	785	442	540	34	—	1,330	—	5,493	5,450	64,615	64,615	—
30999	Department of Alcoholic Beverage Control	6,267,000	67,000	184,000	2,570	79,467	44,788	—	3,565	—	134,602	308,957	635,607	565,300	6,540,606	6,540,606	—

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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 Inflows Investment Experience	LESS: FY 2019	PLUS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Experience	PLUS: FY 2019 Deferred Outflows Assumptions	PLUS: FY 2019 Deferred Outflows Proportion	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 Expected vs Actual	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual								
33010	Virginia Outdoors Foundation	249,000	14,000	3,000	107	3,312	1,867	9,150	149	—	5,610	20,960	24,996	24,696	272,583	272,583	—
35106	Arlington County Health Department	8,000	—	—	3	108	61	—	5	—	182	154	798	106	8,861	8,861	—
35129	Fairfax County Health Department	385,000	140,000	—	138	4,283	2,414	137,273	192	—	7,255	—	(4,861)	30,957	352,521	352,521	—
35885	Fort Monroe Federal Area Development Authority	213,000	7,000	28,000	79	2,431	1,370	16,381	109	—	4,118	22,574	19,125	17,543	200,122	200,122	—
70156	Department of State Police	86,000	9,000	—	33	1,013	571	9,171	47	—	1,715	—	4,983	7,604	83,353	83,353	—
70203	Woodrow Wilson Rehabilitation Center	51,000	—	2,000	19	596	336	1,619	27	—	1,009	2,419	4,511	5,381	49,015	49,015	—
70204	The College of William and Mary	131,000	9,000	10,000	59	1,833	1,033	6,450	82	—	3,104	22,970	16,883	12,834	150,830	150,830	—
70207	University of Virginia - Academic Division	366,000	4,000	12,000	147	4,531	2,554	—	204	—	7,675	11,464	35,608	32,798	372,921	372,921	—
70208	Virginia Polytechnic Institute and State University	311,000	24,000	1,000	122	3,782	2,131	18,903	169	—	6,406	—	22,182	26,560	311,259	311,259	—
70211	Virginia Military Institute	58,000	7,000	4,000	28	871	491	4,837	39	—	1,476	13,846	8,104	6,515	71,723	71,723	—
70212	Virginia State University	101,000	4,000	4,000	46	1,425	803	2,419	63	—	2,414	15,156	12,893	9,511	117,322	117,322	—
70213	Norfolk State University	154,000	9,000	22,000	52	1,617	911	25,496	71	—	2,739	17,537	11,731	11,895	133,107	133,107	—
70214	Longwood University	103,000	1,000	9,000	42	1,292	728	—	58	—	2,188	9,042	11,566	9,454	106,338	106,338	—

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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	PLUS: FY 2019	LESS: FY 2019 Deferred Change In Assumptions	LESS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019	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 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Experience			Deferred Outflows Expected vs Actual Experience							
70215	University of Mary Washington	127,000	1,000	20,000	49	1,517	855	2,622	67	—	2,570	15,730	14,579	11,012	124,891	124,891	—
70216	James Madison University	206,000	2,000	3,000	88	2,726	1,537	—	122	—	4,618	15,396	22,708	19,094	224,399	224,399	—
70217	Radford University	129,000	16,000	—	58	1,801	1,015	12,093	80	—	3,051	14,265	12,717	11,901	148,245	148,245	—
70221	Old Dominion University	298,000	3,000	7,000	120	3,716	2,094	—	168	—	6,293	9,192	28,908	26,817	305,814	305,814	—
70236	Virginia Commonwealth University	571,000	14,000	3,000	239	7,395	4,168	6,450	332	—	12,526	27,280	56,677	51,890	608,673	608,673	—
70241	Richard Bland College	25,000	—	6,000	10	308	174	77	14	—	522	4,575	3,609	1,766	25,385	25,385	—
70242	Christopher Newport University	128,000	14,000	—	48	1,487	838	15,464	67	—	2,519	—	6,434	10,783	122,400	122,400	—
70246	University of Virginia's College at Wise	51,000	—	(1,000)	18	563	317	4,395	25	—	954	—	3,157	4,505	46,338	46,338	—
70247	George Mason University	395,000	17,000	35,000	147	4,532	2,554	31,204	204	—	7,676	27,411	31,755	32,596	373,013	373,013	—
70280	Northern Virginia Community College	386,000	24,000	1,000	149	4,611	2,599	24,650	208	—	7,809	—	27,007	32,540	379,475	379,475	—
70282	Piedmont Virginia Community College	20,000	—	3,000	7	211	119	2,622	10	—	357	2,287	1,705	1,047	17,353	17,353	—
70283	J. Sargeant Reynolds Community College	81,000	8,000	—	32	1,000	564	5,337	45	—	1,694	77	5,485	7,030	82,338	82,338	—
70286	Virginia Western Community College	54,000	—	(1,000)	19	578	326	6,169	27	—	978	—	2,915	4,290	47,538	47,538	—
70291	Blue Ridge Community College	2,000	7,000	—	3	83	47	5,643	4	—	141	4,242	62	843	6,830	6,830	—

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows								
70292	Central Virginia Community College	33,000	—	—	13	397	224	232	19	—	672	—	2,786	2,934	32,677	32,677	—	
70293	Thomas Nelson Community College	59,000	1,000	9,000	22	695	392	2,005	31	—	1,178	6,862	6,705	5,431	57,231	57,231	—	
70294	Southwest Virginia Community College	21,000	—	—	10	311	175	—	14	—	526	3,624	2,922	2,021	25,569	25,569	—	
70296	Virginia Highlands Community College	9,000	—	—	3	105	59	77	3	—	179	—	737	998	8,677	8,677	—	
70297	Germanna Community College	23,000	—	—	9	290	164	232	13	—	492	—	2,026	929	23,907	23,907	—	
70298	Lord Fairfax Community College	22,000	4,000	3,000	10	323	182	3,225	14	—	547	6,451	3,053	2,741	26,584	26,584	—	
70299	Mountain Empire Community College	15,000	—	4,000	6	173	97	77	8	—	293	3,225	1,992	1,950	14,215	14,215	—	
70402	Marine Resources Commission	422,000	54,000	—	174	5,388	3,037	38,454	242	—	9,126	14,111	30,622	39,605	443,443	443,443	—	
70403	Department of Game and Inland Fisheries	1,164,000	13,000	66,000	496	15,326	8,638	—	689	—	25,958	120,483	137,183	109,476	1,261,377	1,261,377	—	
70701	Department of Corrections - Central Administration	—	5,000	4,000	—	—	—	4,031	—	—	—	3,050	(19)	—	—	—	—	
70716	Virginia Correctional Center for Women	826,000	65,000	1,000	359	11,096	6,254	43,923	498	—	18,795	64,388	79,594	78,356	913,287	913,287	—	
70718	Bland Correctional Center	915,000	44,000	—	365	11,298	6,368	27,518	507	—	19,137	3,701	73,800	80,694	929,902	929,902	—	
70733	Sussex I State Prison	1,418,000	127,000	1,000	556	17,184	9,685	107,393	771	—	29,106	—	97,280	122,009	1,414,330	1,414,330	—	
70734	Sussex II State Prison	1,108,000	266,000	1,000	496	15,340	8,646	201,846	689	—	25,983	117,750	80,179	108,697	1,262,576	1,262,576	—	

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						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions								Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	
70735	Wallen's Ridge State Prison	1,685,000	81,000	1,000	669	20,686	11,659	51,725	927	—	35,039	—	133,646	147,268	1,702,605	1,702,605	—
70737	St. Brides Correctional Center	961,000	11,000	25,000	367	11,359	6,402	30,998	510	—	19,239	18,543	79,405	80,684	934,887	934,887	—
70741	Red Onion State Prison	1,708,000	69,000	2,000	676	20,894	11,776	47,091	938	—	35,390	—	137,133	148,343	1,719,681	1,719,681	—
70743	Fluvanna Women's Correctional Center	1,097,000	149,000	1,000	425	13,144	7,408	130,872	589	—	22,264	—	59,951	94,116	1,081,839	1,081,839	—
70745	Nottoway Correctional Center	1,471,000	57,000	—	585	18,097	10,199	32,286	812	—	30,652	694	119,457	128,980	1,489,468	1,489,468	—
70747	Marion Correctional Treatment Center	792,000	20,000	—	307	9,506	5,358	25,133	426	—	16,101	—	62,025	67,853	782,395	782,395	—
70749	Buckingham Correctional Center	1,310,000	164,000	1,000	540	16,706	9,416	118,832	750	—	28,297	40,791	95,904	118,241	1,375,007	1,375,007	—
70752	Deep Meadow Correctional Center	2,354,000	99,000	85,000	919	28,428	16,022	94,436	1,275	—	48,152	64,048	201,534	203,403	2,339,801	2,339,801	—
70753	Deerfield Correctional Center	1,600,000	97,000	2,000	641	19,809	11,165	63,340	889	—	33,553	10,102	127,556	141,724	1,630,421	1,630,421	—
70754	Augusta Correctional Center	1,062,000	95,000	1,000	441	13,648	7,692	66,915	612	—	23,117	40,098	89,044	96,890	1,123,285	1,123,285	—
70756	Department of Corrections - Division of Institutions	71,000	4,000	—	27	842	475	4,192	37	—	1,427	—	5,079	6,685	69,322	69,322	—
70757	Western Region Correctional Field Units	571,000	23,000	1,000	222	6,850	3,861	25,274	307	—	11,603	—	42,928	47,819	563,812	563,812	—
70761	Baskerville Correctional Center	526,000	34,000	—	212	6,565	3,700	22,137	294	—	11,120	7,403	42,393	48,230	540,366	540,366	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

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

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	PLUS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows Experience	PLUS: FY 2019 Deferred Outflows Assumptions	PLUS: FY 2019 Deferred Outflows Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		Difference
						Deferred Inflows	Deferred Outflows	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion						Deferred Outflows vs Actual Experience	6/30/2019 Net OPEB Liability	
70767	Division of Community Corrections	6,093,000	317,000	3,000	2,415	74,683	42,092	210,289	3,351	—	126,498	—	472,098	532,645	6,146,823	6,146,823	—
70768	Keen Mountain Correctional Center	1,099,000	53,000	1,000	422	13,050	7,355	64,523	585	—	22,104	—	77,874	92,127	1,074,086	1,074,086	—
70769	Greensville Correctional Center	2,927,000	341,000	3,000	1,180	36,477	20,559	243,737	1,637	—	61,785	33,851	201,431	259,462	3,002,289	3,002,289	—
70770	Dillwyn Correctional Center	1,211,000	92,000	1,000	473	14,618	8,239	80,291	656	—	24,760	—	83,960	104,623	1,203,132	1,203,132	—
70771	Indian Creek Correctional Center	822,000	64,000	—	336	10,392	5,857	44,272	466	—	17,602	20,358	66,338	74,590	855,317	855,317	—
70772	Haynesville Correctional Center	1,371,000	59,000	28,000	522	16,141	9,097	82,969	725	—	27,339	22,574	100,342	115,767	1,328,484	1,328,484	—
70773	Coffeewood Correctional Center	1,012,000	44,000	1,000	386	11,935	6,727	60,263	535	—	20,216	—	71,362	85,469	982,333	982,333	—
70774	Lunenburg Correctional Center	1,021,000	17,000	8,000	404	12,495	7,042	8,538	561	—	21,164	5,337	88,870	89,059	1,028,394	1,028,394	—
70775	Pocahontas State Correctional Center	983,000	15,000	25,000	377	11,648	6,565	32,759	523	—	19,730	18,299	82,224	83,725	958,702	958,702	—
70776	Green Rock Correctional Center	954,000	21,000	5,000	383	11,856	6,682	8,062	532	—	20,081	11,618	85,128	84,597	975,779	975,779	—
70777	Department of Juvenile Justice	1,783,000	674,000	2,000	655	20,256	11,416	629,551	909	—	34,309	—	(17,760)	143,421	1,667,159	1,667,159	—
70785	River North Correctional Center	1,182,000	13,000	64,000	474	14,660	8,263	—	657	—	24,832	59,420	118,896	104,769	1,206,639	1,206,639	—
70786	Culpeper Correctional Center for Women	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 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 Deferred Outflows	Employer OPEB Expense	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						
70961	Division of Capitol Police	511,000	49,000	38,000	216	6,667	3,758	32,786	299	—	11,293	56,853	49,802	48,054	548,766	548,766	—
70999	Department of Alcoholic Beverage Control	773,000	98,000	1,000	298	9,209	5,190	90,267	414	—	15,598	—	42,156	65,270	757,934	757,934	—
	Total for All Covered Employers	912,276,000	31,641,000	22,488,000	362,660	11,215,186	6,320,923	30,557,331	503,140	—	18,996,308	30,557,331	79,967,799	79,926,227	923,071,251	923,071,251	—
1XXXX	Judicial Retirement System Employees	9,246,000	408,000	11,000	3,636	112,459	63,383	338,196	5,046	—	190,483	17,097	720,545	802,492	9,256,005	9,256,005	—
2XXXX	State Police Officers Retirement System Employees	16,802,000	761,000	922,000	6,731	208,167	117,324	442,995	9,338	—	352,594	845,568	1,544,503	1,484,476	17,133,310	17,133,310	—
35885	Fort Monroe Federal Area Development Authority	213,000	7,000	28,000	79	2,431	1,370	16,381	109	—	4,118	22,574	19,125	17,543	200,122	200,122	—
3XXXX	All Other State Agencies	839,196,000	26,953,000	20,999,000	333,588	10,316,094	5,814,185	26,843,587	462,800	—	17,473,422	28,705,569	74,099,811	73,513,395	849,070,753	849,070,753	—
7XXXX	Virginia Law Officers' Retirement System Employees	46,819,000	3,512,000	528,000	18,626	576,035	324,661	2,916,172	25,847	0	975,691	966,523	3,583,815	4,108,321	47,411,061	47,411,061	—
	Sub-total State	912276000	31641000	22488000	362660	11215186	6320923	30557331	503140	0	18996308	30557331	79967799	79926227	923071251	923071251	0.000000000 00545696821 063757