

Virginia Retirement System
 Finance Division
 Analysis of Change in Net OPEB Liability - LODA
 For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	June 30, 2016 Net OPEB Liability	PLUS: FY 2016 Deferred Inflows	LESS: FY 2016 Deferred Outflows	LESS: FY 2017	Deferred	LESS: FY 2017	Deferred	PLUS: FY 2017	Deferred	PLUS: FY 2017	Deferred	PLUS: FY 2017	Employer	LESS: FY 2017	Calculated	Actual	Difference	
					Deferred Inflows Investment Experience	Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	OPEB Expense	Normal Employer Contributions	June 30, 2017 Net OPEB Liability	June 30, 2017 Net OPEB Liability			
	VRS Line of Duty Act Plan Total	278,346,000	-	-	442,000	-	27,148,000	6,642,000	-	-	-	-	6,642,000	23,059,000	11,024,000	262,791,000	262,791,000	-	
	Employer Allocation																		
70242	Christopher Newport University	296,000	-	-	-	-	29,000	-	-	-	-	-	-	21,000	12,000	276,000	276,000	-	
70246	University of Virginia College At Wise	104,000	-	-	-	-	13,000	-	-	-	-	-	25,000	14,000	6,000	124,000	124,000	-	
70247	George Mason University	710,000	-	-	1,000	-	60,000	85,000	-	-	-	-	41,000	25,000	580,000	580,000	-	-	
70280	Northern Virginia Community College	725,000	-	-	1,000	-	69,000	20,000	-	-	-	-	56,000	28,000	663,000	663,000	-	-	
70282	Piedmont Virginia Community College	44,000	-	-	-	-	4,000	-	-	-	-	-	4,000	3,000	41,000	41,000	-	-	
70283	J. Sargeant Reynolds Community College	207,000	-	-	-	-	20,000	-	-	-	-	-	15,000	9,000	193,000	193,000	-	-	
70286	Virginia Western Community College	133,000	-	-	-	-	13,000	-	-	-	-	-	10,000	6,000	124,000	124,000	-	-	
70291	Blueridge Community College	15,000	-	-	-	-	1,000	-	-	-	-	-	1,000	1,000	14,000	14,000	-	-	
70292	Central Virginia Community College	59,000	-	-	-	-	7,000	-	-	-	-	12,000	8,000	3,000	69,000	69,000	-	-	
70293	Thomas Nelson Community College	104,000	-	-	-	-	17,000	-	-	-	-	64,000	23,000	8,000	166,000	166,000	-	-	
70294	Southwest Virginia Community College	59,000	-	-	-	-	6,000	-	-	-	-	-	4,000	2,000	55,000	55,000	-	-	
70296	Virginia Highlands Community College	15,000	-	-	-	-	1,000	-	-	-	-	-	1,000	1,000	14,000	14,000	-	-	
70297	Germania Community College	44,000	-	-	-	-	4,000	-	-	-	-	-	4,000	3,000	41,000	41,000	-	-	
70298	Lord Fairfax Community College	30,000	-	-	-	-	6,000	-	-	-	-	26,000	8,000	3,000	55,000	55,000	-	-	
70299	Mountain Empire Community College	15,000	-	-	-	-	1,000	-	-	-	-	-	1,000	1,000	14,000	14,000	-	-	
70402	Marine Resources Commission	1,066,000	-	-	2,000	-	101,000	23,000	-	-	-	-	83,000	42,000	981,000	981,000	-	-	
70403	Department of Game & Inland Fisheries	2,235,000	-	-	3,000	-	197,000	190,000	-	-	-	-	143,000	80,000	1,908,000	1,908,000	-	-	
70716	Correctional Center For Women	2,472,000	-	-	4,000	-	254,000	-	-	-	-	120,000	231,000	104,000	2,461,000	2,461,000	-	-	
70718	Bland Correctional Center	2,605,000	-	-	4,000	-	260,000	-	-	-	-	53,000	228,000	106,000	2,516,000	2,516,000	-	-	
70733	Sussex I Correctional Center	4,248,000	-	-	7,000	-	412,000	14,000	-	-	-	-	349,000	169,000	3,995,000	3,995,000	-	-	
70734	Sussex II Correctional Center	3,893,000	-	-	6,000	-	396,000	-	-	-	-	145,000	354,000	160,000	3,830,000	3,830,000	-	-	
70735	Wallen Ridge Correctional Center	5,003,000	-	-	7,000	-	457,000	282,000	-	-	-	-	353,000	186,000	4,424,000	4,424,000	-	-	
70737	St. Brides Correctional Center	2,768,000	-	-	4,000	-	272,000	-	-	-	-	12,000	232,000	110,000	2,626,000	2,626,000	-	-	
70741	Red Onion State Prison	5,047,000	-	-	8,000	-	501,000	-	-	-	-	82,000	436,000	200,000	4,852,000	4,852,000	-	-	
70743	Fluanna Women's Correctional Center	3,445,000	-	-	6,000	-	383,000	-	-	-	-	423,000	377,000	155,000	3,705,000	3,705,000	-	-	
70745	Nottoway Correctional Center	4,292,000	-	-	7,000	-	439,000	-	-	-	-	181,000	394,000	177,000	4,244,000	4,244,000	-	-	
70747	Marion Correctional Treatment Center	2,235,000	-	-	4,000	-	233,000	-	-	-	-	135,000	215,000	95,000	2,253,000	2,253,000	-	-	
70749	Buckingham Correctional Center	4,233,000	-	-	7,000	-	428,000	-	-	-	-	142,000	382,000	175,000	4,147,000	4,147,000	-	-	
70752	Deep Meadow Correctional Center	6,128,000	-	-	11,000	-	702,000	-	-	-	-	945,000	713,000	285,000	6,788,000	6,788,000	-	-	
70753	Deerfield Correctional Center	4,692,000	-	-	7,000	-	444,000	123,000	-	-	-	-	362,000	181,000	4,299,000	4,299,000	-	-	
70754	Augusta Correctional Center	3,493,000	-	-	6,000	-	366,000	-	-	-	-	227,000	339,000	148,000	3,539,000	3,539,000	-	-	
70756	Adult Regional Office	178,000	-	-	-	-	15,000	28,000	-	-	-	-	9,000	6,000	138,000	138,000	-	-	
70757	Department of Corrections	1,584,000	-	-	3,000	-	155,000	-	-	-	-	11,000	133,000	63,000	1,507,000	1,507,000	-	-	
70761	Eastern Reg Corr Field Unit	1,406,000	-	-	2,000	-	150,000	-	-	-	-	117,000	141,000	60,000	1,452,000	1,452,000	-	-	
70767	Adult Community Service	2,117,000	-	-	3,000	-	207,000	-	-	-	-	6,000	177,000	85,000	2,005,000	2,005,000	-	-	
70768	Keen Mountain Correctional Center	3,286,000	-	-	5,000	-	338,000	-	-	-	-	151,000	305,000	136,000	3,263,000	3,263,000	-	-	
70769	Greensville Correctional Center	9,295,000	-	-	16,000	-	959,000	-	-	-	-	485,000	875,000	390,000	9,290,000	9,290,000	-	-	
70770	Dillwyn Correctional Center	3,641,000	-	-	6,000	-	364,000	-	-	-	-	83,000	319,000	147,000	3,526,000	3,526,000	-	-	
70771	Indian Creek Correctional Center	2,472,000	-	-	4,000	-	254,000	-	-	-	-	120,000	231,000	104,000	2,461,000	2,461,000	-	-	
70772	Haynesville Correctional Center	3,774,000	-	-	6,000	-	380,000	-	-	-	-	108,000	336,000	154,000	3,678,000	3,678,000	-	-	
70773	Coffeewood Correctional Center	2,457,000	-	-	4,000	-	267,000	-	-	-	-	250,000	258,000	109,000	2,585,000	2,585,000	-	-	
70774	Lunenburg Correctional Center	2,857,000	-	-	5,000	-	287,000	-	-	-	-	77,000	254,000	118,000	2,778,000	2,778,000	-	-	
70775	Poahontas State Correctional Center	2,664,000	-	-	5,000	-	288,000	-	-	-	-	262,000	277,000	118,000	2,792,000	2,792,000	-	-	
70776	Green Rock Correctional Center	2,783,000	-	-	5,000	-	284,000	-	-	-	-	117,000	255,000	115,000	2,751,000	2,751,000	-	-	
70785	Grayson County Correctional Center	3,079,000	-	-	6,000	-	338,000	-	-	-	-	349,000	330,000	137,000	3,277,000	3,277,000	-	-	
70961	Division of Capitol Police	1,051,000	-	-	2,000	-	94,000	75,000	-	-	-	-	71,000	39,000	912,000	912,000	-	-	
70999	Alcoholic Beverage Control Board	1,747,000	-	-	2,000	-	140,000	278,000	-	-	-	-	85,000	57,000	1,355,000	1,355,000	-	-	
Total for All LODA Covered Employers		278,346,000	-	-	442,000	-	27,148,000	6,642,000	-	-	-	-	6,642,000	23,059,000	11,024,000	262,791,000	262,791,000	-	