

Virginia Retirement System
 Finance Division
 Analysis of VaLORS Employer Change in Net Pension Liability
 For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	6/30/2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	LESS: FY 2017	Calculated	Actual	Difference	
		Net Pension Liability	Deferred Inflows	Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Investment Experience	Deferred Outflows Change In Proportion	Employer Pension Expense	Normal Employer Contributions	June 30, 2017 Net Pension Liability	June 30, 2017 Net Pension Liability		
ValORS Plan Total		774,172,000	34,035,000	67,182,000	18,165,000	42,651,000	1,649,000	23,023,000	-	1,921,000	23,023,000	49,632,000	73,816,000	656,297,000	656,297,000	-
Employer Allocation																
70156	Department of State Police	1,490,000	37,000	85,000	34,000	80,000	4,000	19,000	-	4,000	9,000	59,000	141,000	1,236,000	1,236,000	-
70203	Woodrow Wilson Rehabilitation Center	694,000	1,000	1,000	17,000	41,000	2,000	-	-	2,000	44,000	90,000	70,000	624,000	624,000	-
70204	The College of William and Mary	1,945,000	65,000	155,000	52,000	123,000	5,000	20,000	-	6,000	216,000	221,000	212,000	1,886,000	1,886,000	-
70207	University of Virginia - Academic Division	5,428,000	336,000	472,000	138,000	323,000	13,000	179,000	-	15,000	356,000	526,000	560,000	4,976,000	4,976,000	-
70208	Virginia Polytechnic Institute and State University	5,201,000	145,000	279,000	122,000	286,000	10,000	44,000	-	13,000	24,000	250,000	495,000	4,397,000	4,397,000	-
70211	Virginia Military Institute	927,000	21,000	42,000	24,000	57,000	4,000	9,000	-	3,000	75,000	93,000	100,000	883,000	883,000	-
70212	Virginia State University	1,534,000	165,000	76,000	39,000	92,000	5,000	30,000	-	4,000	95,000	24,000	159,000	1,421,000	1,421,000	-
70213	Norfolk State University	2,039,000	127,000	149,000	61,000	144,000	5,000	62,000	-	6,000	387,000	326,000	249,000	2,215,000	2,215,000	-
70214	Longwood University	1,413,000	10,000	133,000	37,000	86,000	3,000	-	-	4,000	127,000	176,000	149,000	1,322,000	1,322,000	-
70215	University of Mary Washington	1,545,000	19,000	147,000	42,000	99,000	4,000	3,000	-	4,000	208,000	219,000	172,000	1,528,000	1,528,000	-
70216	James Madison University	3,092,000	66,000	227,000	77,000	180,000	7,000	31,000	-	8,000	135,000	301,000	311,000	2,769,000	2,769,000	-
70217	Radford University	2,246,000	20,000	205,000	55,000	130,000	5,000	8,000	-	6,000	100,000	251,000	224,000	1,996,000	1,996,000	-
70221	Old Dominion University	4,479,000	131,000	709,000	112,000	264,000	10,000	29,000	-	12,000	477,000	536,000	456,000	4,055,000	4,055,000	-
70236	Virginia Commonwealth University	8,914,000	24,000	716,000	217,000	510,000	20,000	-	-	23,000	315,000	911,000	881,000	7,843,000	7,843,000	-
70241	Richard Bland College	235,000	72,000	11,000	8,000	20,000	1,000	28,000	-	1,000	81,000	20,000	35,000	306,000	306,000	-
70242	Christopher Newport University	2,266,000	6,000	372,000	48,000	112,000	4,000	153,000	-	5,000	98,000	227,000	193,000	1,720,000	1,720,000	-
70246	University of Virginia's College at Wise	790,000	11,000	72,000	20,000	46,000	2,000	-	-	2,000	47,000	83,000	80,000	713,000	713,000	-
70247	George Mason University	5,772,000	347,000	444,000	133,000	312,000	12,000	134,000	-	14,000	59,000	180,000	539,000	4,798,000	4,798,000	-
70280	Northern Virginia Community College	6,357,000	28,000	844,000	150,000	351,000	13,000	-	-	16,000	285,000	684,000	609,000	5,403,000	5,403,000	-
70282	Piedmont Virginia Community College	241,000	1,000	114,000	8,000	18,000	1,000	-	-	1,000	91,000	115,000	30,000	278,000	278,000	-
70283	J. Sargeant Reynolds Community College	1,424,000	27,000	182,000	30,000	71,000	4,000	83,000	-	3,000	54,000	82,000	123,000	1,097,000	1,097,000	-
70286	Virginia Western Community College	920,000	3,000	120,000	21,000	50,000	2,000	-	-	2,000	28,000	104,000	86,000	770,000	770,000	-
70288	Wytheville Community College	-	80,000	2,000	-	-	-	44,000	-	-	1,000	(35,000)	-	-	-	-
70291	Blue Ridge Community College	158,000	1,000	34,000	4,000	9,000	-	-	-	-	1,000	37,000	15,000	135,000	135,000	-
70292	Central Virginia Community College	461,000	1,000	132,000	12,000	28,000	1,000	-	-	1,000	70,000	121,000	48,000	433,000	433,000	-
70293	Thomas Nelson Community College	754,000	53,000	85,000	23,000	54,000	2,000	16,000	-	2,000	172,000	123,000	93,000	831,000	831,000	-
70294	Southwest Virginia Community College	374,000	1,000	33,000	9,000	21,000	-	-	-	1,000	10,000	35,000	37,000	321,000	321,000	-
70296	Virginia Highlands Community College	139,000	1,000	9,000	3,000	8,000	-	-	-	-	-	12,000	13,000	119,000	119,000	-
70297	Germanna Community College	364,000	1,000	77,000	9,000	21,000	1,000	-	-	1,000	31,000	74,000	37,000	326,000	326,000	-
70298	Lord Fairfax Community College	340,000	1,000	111,000	10,000	24,000	-	-	-	1,000	108,000	97,000	40,000	362,000	362,000	-
70299	Mountain Empire Community College	86,000	3,000	27,000	3,000	8,000	-	5,000	-	-	38,000	40,000	12,000	117,000	117,000	-
70402	Marine Resources Commission	7,493,000	26,000	730,000	169,000	396,000	15,000	202,000	-	18,000	126,000	625,000	685,000	6,091,000	6,091,000	-
70403	Department of Game and Inland Fisheries	16,634,000	941,000	756,000	423,000	994,000	38,000	391,000	-	45,000	906,000	1,093,000	1,723,000	15,294,000	15,294,000	-
70701	Department of Corrections-Central Administration	-	8,000	-	2,000	5,000	1,000	-	-	-	62,000	28,000	9,000	81,000	81,000	-
70709	Powhatan Correctional Center	-	11,736,000	-	-	-	-	-	-	-	-	(6,400,000)	-	-	-	-
70716	Virginia Correctional Center for Women	13,889,000	37,000	2,399,000	321,000	753,000	29,000	-	5,696,000	-	601,000	1,976,000	1,305,000	11,592,000	11,592,000	-
70718	Bland Correctional Center	14,857,000	79,000	751,000	350,000	822,000	32,000	-	-	37,000	73,000	984,000	1,423,000	12,652,000	12,652,000	-
70721	Powhatan Reception and Classification Center	-	4,158,000	-	-	-	-	-	-	-	-	(2,030,000)	-	-	-	-
70733	Sussex I State Prison	23,974,000	323,000	1,348,000	577,000	1,255,000	53,000	144,000	-	61,000	481,000	1,833,000	2,344,000	20,851,000	20,851,000	-
70734	Sussex II State Prison	22,067,000	188,000	1,529,000	496,000	1,165,000	45,000	646,000	-	52,000	171,000	1,351,000	2,017,000	17,931,000	17,931,000	-
70735	Wallen's Ridge State Prison	27,325,000	112,000	2,363,000	645,000	1,514,000	58,000	-	-	68,000	664,000	2,321,000	2,619,000	23,291,000	23,291,000	-
70737	St. Brides Correctional Center	14,402,000	140,000	1,019,000	348,000	817,000	33,000	-	-	37,000	466,000	1,163,000	1,414,000	12,577,000	12,577,000	-
70741	Red Onion State Prison	27,414,000	90,000	2,106,000	653,000	1,534,000	59,000	-	-	69,000	680,000	2,351,000	2,654,000	23,598,000	23,598,000	-
70743	Fluvanna Women's Correctional Center	19,745,000	134,000	2,225,000	443,000	1,040,000	39,000	572,000	-	47,000	737,000	1,453,000	1,800,000	15,997,000	15,997,000	-
70744	Mecklenburg Correctional Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70745	Nottoway Correctional Center	23,676,000	454,000	1,152,000	552,000	1,296,000	49,000	170,000	-	58,000	41,000	1,179,000	2,245,000	19,944,000	19,944,000	-
70747	Marion Correctional Treatment Center	12,497,000	81,000	1,118,000	297,000	699,000	26,000	-	-	31,000	369,000	1,121,000	1,210,000	10,749,000	10,749,000	-
70749	Buckingham Correctional Center	23,225,000	200,000	1,456,000	535,000	1,255,000	49,000	303,000	-	57,000	221,000	1,380,000	2,172,000	19,313,000	19,313,000	-
70752	Deep Meadow Correctional Center	35,842,000	145,000	9,191,000	912,000	2,140,000	82,000	-	-	96,000	6,052,000	6,826,000	3,704,000	32,932,000	32,932,000	-
70753	Deerfield Correctional Center	26,196,000	138,000	1,669,000	629,000	1,477,000	57,000	-	-	67,000	589,000	2,117,000	2,555,000	22,720,000	22,720,000	-
70754	Augusta Correctional Center	17,968,000	579,000	817,000	433,000	1,018,000	40,000	177,000	-	46,000	325,000	988,000	1,759,000	15,662,000	15,662,000	-
70756	Department of Corrections - Division of Institutions	1,200,000	188,000	94,000	28,000	65,000	3,000	112,000	-	3,000	3,000	27,000	112,000	1,007,000	1,007,000	-
70757	Western Region Correctional Field Units	9,185,000	1,701,000	418,000	218,000	511,000	20,000	757,000	-	23,000	63,000	(293,000)	886,000	7,869,000	7,869,000	-
70760	Central Region Correctional Field Units	-	1,539,000	21,000	-	-	-	499,000	-	-	-	(1,019,000)	-	-	-	-
70761	Baskerville Correctional Center	8,692,000	34,000	652,000	204,000	479,000	19,000	1,000	-	22,000	137,000	665,000	828,000	7,367,000	7,367,000	-
70767	Division of Community Corrections	99,669,000	404,000	5,242,000	2,302,000	5,401,000	209,000	1,104,000	-	245,000	164,000	6,268,000	9,353,000	83,139,000	83,139,000	-
70768	Keen Mountain Correctional Center	17,850,000	70,000	2,092,000	420,000	986,000	37,000	-	-	44,000	655,000	1,788,000	1,706,000	15,166,000	15,166,000	-
70769	Greensville Correctional Center	51,430,000	216,000	4,211,000	1,175,000	2,759,000	107,000	866,000								