

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

Employer Code	Entity	June 30, 2016 Net OPEB Liability (166,940,000)	PLUS: FY 2016 Deferred Inflows	LESS: FY 2016 Deferred Outflows	LESS: FY 2017 Deferred Inflows Experience 16,110,000	LESS: FY 2017 Deferred Outflows Expected vs Actual Experience	Less: FY 2017 Deferred Inflows Change in Assumptions 15,399,000	LESS: FY 2017 Deferred Inflows Change in Proportion 2,521,000	PLUS: FY 2017 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2017 Deferred Outflows Investment Experience	PLUS: FY 2017 Deferred Outflows Change in Assumptions	PLUS: FY 2017 Deferred Outflows Change in Proportion 2,521,000	PLUS: FY 2017 Employer OPEB Expense 17,258,000	LESS: FY 2017 Normal Employer Contributions 24,130,000	Calculated June 30, 2017 Net OPEB Liability (205,321,000)	Actual June 30, 2017 Net OPEB Liability (205,321,000)	Difference
	VRS Virginia Sickness and Disability Program Plan Total		-	-													
	Employer Allocation																
30100	Senate	(229,000)	-	-	22,000	-	20,000	-	-	-	-	-	27,000	33,000	(277,000)	(277,000)	-
30101	House of Delegates	(358,000)	-	-	35,000	-	33,000	-	-	-	-	-	34,000	53,000	(445,000)	(445,000)	-
30103	Magistrate System	(763,000)	-	-	74,000	-	71,000	-	-	-	-	-	75,000	110,000	(943,000)	(943,000)	-
30107	Division of Legislative Services	(234,000)	-	-	23,000	-	21,000	-	-	-	-	-	24,000	33,000	(287,000)	(287,000)	-
30109	Division of Legislative Automated Systems	(70,000)	-	-	6,000	-	6,000	-	-	-	-	-	11,000	10,000	(81,000)	(81,000)	-
30110	Joint Legislative Audit and Review Commission	(105,000)	-	-	10,000	-	10,000	-	-	-	-	-	12,000	15,000	(128,000)	(128,000)	-
30111	Supreme Court	(714,000)	-	-	69,000	-	66,000	-	-	-	-	-	73,000	103,000	(879,000)	(879,000)	-
30112	Judicial Inquiry and Review Commission	(9,000)	-	-	1,000	-	1,000	-	-	-	-	-	2,000	1,000	(10,000)	(10,000)	-
30114	General District Courts	(1,111,000)	-	-	106,000	-	102,000	-	-	-	-	10,000	115,000	159,000	(1,353,000)	(1,353,000)	-
30115	Juvenile and Domestic Relations District Courts	(728,000)	-	-	69,000	-	66,000	-	-	-	-	9,000	75,000	104,000	(883,000)	(883,000)	-
30116	Combined District Courts	(216,000)	-	-	21,000	-	20,000	-	-	-	-	-	20,000	31,000	(268,000)	(268,000)	-
30117	Virginia State Bar	(291,000)	-	-	28,000	-	26,000	-	-	-	-	-	33,000	43,000	(355,000)	(355,000)	-
30119	Office of the Lieutenant Governor	(2,000)	-	-	3,000	-	4,000	-	-	-	-	5,000	5,000	5,000	(44,000)	(44,000)	-
30121	Office of the Governor	(42,000)	-	-	6,000	-	5,000	-	-	-	-	-	10,000	9,000	(71,000)	(71,000)	-
30122	Department of Planning and Budget	(173,000)	-	-	16,000	-	15,000	-	-	-	-	9,000	18,000	23,000	(200,000)	(200,000)	-
30123	Department of Military Affairs	(548,000)	-	-	52,000	-	49,000	-	-	-	-	11,000	56,000	77,000	(659,000)	(659,000)	-
30125	Virginia Court of Appeals	(160,000)	-	-	16,000	-	15,000	-	-	-	-	-	15,000	24,000	(200,000)	(200,000)	-
30127	Department of Emergency Management	(236,000)	-	-	29,000	-	28,000	60,000	-	-	-	-	23,000	44,000	(374,000)	(374,000)	-
30128	Virginia Veterans Care Center	(351,000)	-	-	34,000	-	32,000	-	-	-	-	-	40,000	50,000	(427,000)	(427,000)	-
30129	Department of Human Resource Management	(283,000)	-	-	28,000	-	28,000	11,000	-	-	-	-	29,000	41,000	(362,000)	(362,000)	-
30132	State Board of Elections	(61,000)	-	-	9,000	-	8,000	26,000	-	-	-	-	5,000	13,000	(112,000)	(112,000)	-
30133	Auditor of Public Accounts	(355,000)	-	-	35,000	-	33,000	7,000	-	-	-	-	36,000	52,000	(446,000)	(446,000)	-
30136	Virginia Information Technologies Agency (VITA)	(788,000)	-	-	78,000	-	75,000	19,000	-	-	-	-	81,000	117,000	(996,000)	(996,000)	-
30140	Department of Criminal Justice Services	(264,000)	-	-	26,000	-	25,000	-	-	-	-	-	24,000	39,000	(330,000)	(330,000)	-
30141	Office of the Attorney General and Department of Law	(1,204,000)	-	-	114,000	-	108,000	-	-	-	-	23,000	125,000	170,000	(1,448,000)	(1,448,000)	-
30143	Office of the Attorney General - Division of Debt Collection	(61,000)	-	-	6,000	-	5,000	-	-	-	-	-	10,000	9,000	(71,000)	(71,000)	-
30146	Science Museum of Virginia	(147,000)	-	-	14,000	-	14,000	-	-	-	-	-	13,000	21,000	(183,000)	(183,000)	-
30147	Office of the State Inspector General	(117,000)	-	-	11,000	-	10,000	-	-	-	-	6,000	12,000	15,000	(135,000)	(135,000)	-
30148	Virginia Commission for the Arts	(9,000)	-	-	1,000	-	-	-	-	-	-	-	3,000	2,000	(9,000)	(9,000)	-
30151	Department of Accounts	(444,000)	-	-	44,000	-	42,000	12,000	-	-	-	-	45,000	66,000	(563,000)	(563,000)	-
30152	Department of the Treasury	(285,000)	-	-	27,000	-	26,000	-	-	-	-	-	33,000	40,000	(345,000)	(345,000)	-
30154	Department of Motor Vehicles	(3,359,000)	-	-	320,000	-	307,000	-	-	-	-	34,000	348,000	479,000	(4,083,000)	(4,083,000)	-
30156	Department of State Police	(1,236,000)	-	-	120,000	-	115,000	9,000	-	-	-	-	128,000	181,000	(1,533,000)	(1,533,000)	-
30157	Compensation Board	(36,000)	-	-	3,000	-	3,000	-	-	-	-	4,000	4,000	5,000	(39,000)	(39,000)	-
30158	Virginia Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30160	Virginia Criminal Sentencing Commission	(28,000)	-	-	3,000	-	2,000	-	-	-	-	-	4,000	4,000	(33,000)	(33,000)	-
30161	Department of Taxation	(1,677,000)	-	-	164,000	-	157,000	23,000	-	-	-	-	173,000	247,000	(2,095,000)	(2,095,000)	-
30162	Department of Accounts - Transfer Payments (CHRF)	(4,000)	-	-	1,000	-	-	-	-	-	-	-	-	-	(5,000)	(5,000)	-
30165	Department of Housing and Community Development	(256,000)	-	-	25,000	-	23,000	-	-	-	-	27,000	37,000	31,000	(314,000)	(314,000)	-
30166	Secretary of the Commonwealth	(18,000)	-	-	2,000	-	2,000	4,000	-	-	-	-	1,000	3,000	(28,000)	(28,000)	-
30170	Council on Human Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30171	State Corporation Commission	(1,568,000)	-	-	159,000	-	153,000	73,000	-	-	-	-	161,000	239,000	(2,031,000)	(2,031,000)	-
30172	State Lottery Department	(778,000)	-	-	74,000	-	71,000	-	-	-	-	10,000	80,000	110,000	(943,000)	(943,000)	-
30174	Virginia College Savings Plan	(315,000)	-	-	31,000	-	29,000	4,000	-	-	-	-	32,000	46,000	(393,000)	(393,000)	-
30175	VA Office of Protection and Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30180	Secretary of Administration	(29,000)	-	-	3,000	-	2,000	-	-	-	-	-	5,000	3,000	(32,000)	(32,000)	-
30181	Department of Labor and Industry	(298,000)	-	-	29,000	-	28,000	6,000	-	-	-	-	30,000	44,000	(375,000)	(375,000)	-
30182	Virginia Employment Commission	(1,366,000)	-	-	126,000	-	120,000	-	-	-	-	54,000	142,000	188,000	(1,604,000)	(1,604,000)	-
30183	Secretary of Natural Resources	(13,000)	-	-	1,000	-	1,000	-	-	-	-	-	1,000	1,000	(15,000)	(15,000)	-
30185	Secretary of Education	(15,000)	-	-	1,000	-	2,000	-	-	-	-	-	2,000	2,000	(18,000)	(18,000)	-
30186	Secretary of Transportation	(34,000)	-	-	1,000	-	2,000	-	-	-	-	-	1,000	1,000	(17,000)	(17,000)	-
30187	Secretary of Public Safety	(17,000)	-	-	2,000	-	2,000	-	-	-	-	-	-	2,000	(23,000)	(23,000)	-
30188	Secretary of Health and Human Resources	(6,000)	-	-	1,000	-	-	-	-	-	-	-	1,000	-	(6,000)	(6,000)	-
30190	Secretary of Finance	(13,000)	-	-	1,000	-	2,000	-	-	-	-	-	-	2,000	(18,000)	(18,000)	-
30191	Virginia Workers' Compensation Commission	(743,000)	-	-	72,000	-	69,000	-	-	-	-	75,000	108,000	917,000	(917,000)	(917,000)	-
30192	Secretary of Commerce and Trade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30193	Secretary of Agriculture and Forestry	-	-	-	-	-	-	-	-	-	-	-	(2,000)	1,000	(3,000)	(3,000)	-
30194	Department of General Services	(1,348,000)	-	-	130,000	-	123,000	-	-	-	-	4,000	140,000	194,000	(1,651,000)	(1,651,000)	-
30199	Department of Conservation and Recreation	(863,000)	-	-	85,000	-	82,000	18,000	-	-	-	-	89,000	127,000	(1,086,000)	(1,086,000)	-
30200	Office of Children's Services	(34,000)	-	-	4,000	-	3,000	5,000	-	-	-	-	3,000	6,000	(49,000)	(49,000)	-
30201	Department of Education - Central Office Operations	(844,000)	-	-	83,000	-	79,000	15,000	-	-	-	-	87,000	125,000	(1,059,000)	(1,059,000)	-
30202	The Library of Virginia	(267,000)	-	-	25,000	-	24,000	-	-	-	-	4,000	28,000	38,000	(322,000)	(322,000)	-
30203	Woodrow Wilson Rehabilitation Center	(509,000)	-	-	50,000	-	47,000	4,000	-	-	-	-	52,000	75,000	(633,000)	(633,000)	-
30204	The College of William and Mary	(1,982,000)	-	-	179,000	-	171,000	-	-	-	-	112,000	207,000	269,000	(2,282,000)	(2,282,000)	-
30206	VCU - Medical College of Virginia Hospitals Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30207	University of Virginia - Academic Division	(1,170,000)	-	-	117,000	-	117,000	481,000	-	-	-	-	1,201,000	1,756,000	(14,896,000)	(14,896,000)	-
30208	Virginia Polytechnic Institute and State University	(6,289,000)	-	-	603,000	-	576,000	-	-	-	-	35,000	651,000	903,000	(7,685,000)	(7,685,000)	-
30209	University of Virginia Medical Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30211	Virginia Military Institute	(528,000)	-	-	51,000	-	49,000	-	-	-	-	-	55,000	75,000	(648,000)	(648,000)	-
30212	Virginia State University	(1,295,000)	-	-	123,000	-	118,000	-	-	-	-	17,000	134,000	185,000	(1,570,000)	(1,570,000)	-
30213	Norfolk State University	(1,378,000)	-	-	130,000	-	124,000	-	-	-	-	26,000	143,000	194,000	(1,657,000)	(1,657,000)	-
30214	Longwood University	(656,000)	-	-	64,000	-	62,000	11,000	-	-	-	-	68,000	96,000	(821,000)	(821,000)	-
30215	University of Mary Washington	(733,000)	-	-	69,000	-	67,000	-	-	-	-	11,000	76,000	104,000	(886,000)	(886,000)	-
30216	James Madison University	(3,629,000)	-	-	361,000	-	345,000	99,000	-	-	-	-	373,000	541,000	(4,602,000)	(4,602,000)	-
30217	Radford University	(1,667,000)	-	-	168,000	-	160,000	61,000	-	-	-	-	171,000	250,000	(2,135,000)	(2,135,000)	-
30218	Virginia School for Deaf and Blind	(236,000)	-	-	22,000	-	21,000	-	-	-	-	9,000	24,000	31,000	(277,000)	(277,000)	-
30221	Old Dominion University	(2,830,000)	-	-	282,000	-	270,000	82,000	-	-	-	-	291,000	421,000	(3,594,000)	(3,594,000)	-
30222	Department of Professional and Occupational Regulation	(3															

Virginia Retirement System
Finance Division
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For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	June 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	PLUS: FY 2017	PLUS: FY 2017	LESS: FY 2017	Calculated	Actual	Difference
		Net OPEB Liability	Deferred Inflows	Deferred Outflows	Deferred Inflows Investment Experience	Deferred Inflows 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	Employer OPEB Expense	Normal Employer Contributions	June 30, 2017 Net OPEB Liability	June 30, 2017 Net OPEB Liability	
		(166,940,000)	-	-	16,110,000	-	15,399,000	2,521,000	-	-	-	2,521,000	17,258,000	24,130,000	(205,321,000)	(205,321,000)	
Employer Allocation																	
30233	Board of Bar Examiners	(26,000)	-	-	2,000	-	3,000	-	-	-	-	4,000	4,000	(31,000)	(31,000)	-	
30234	Cooperative Extension and Agricultural Research Service	(13,000)	-	-	13,000	-	-	-	-	-	-	-	-	(116,000)	(116,000)	-	
30236	Virginia Commonwealth University	(8,342,000)	-	-	803,000	-	767,000	-	-	-	23,000	863,000	1,203,000	(10,229,000)	(10,229,000)	-	
30238	Virginia Museum of Fine Arts	(409,000)	-	-	41,000	-	39,000	12,000	-	-	-	42,000	62,000	(521,000)	(521,000)	-	
30239	Frontier Culture Museum of Virginia	(55,000)	-	-	5,000	-	5,000	-	-	-	-	5,000	8,000	(68,000)	(68,000)	-	
30241	Richard Bland College	(97,000)	-	-	6,000	-	5,000	-	-	-	32,000	10,000	8,000	(74,000)	(74,000)	-	
30242	Christopher Newport University	(1,081,000)	-	-	107,000	-	102,000	24,000	-	-	-	112,000	161,000	(1,363,000)	(1,363,000)	-	
30245	State Council of Higher Education for Virginia	(142,000)	-	-	14,000	-	14,000	5,000	-	-	-	14,000	21,000	(182,000)	(182,000)	-	
30246	University of Virginia's College at Wise	(344,000)	-	-	33,000	-	31,000	-	-	-	5,000	36,000	50,000	(417,000)	(417,000)	-	
30247	George Mason University	(4,950,000)	-	-	471,000	-	450,000	-	-	-	63,000	513,000	705,000	(6,000,000)	(6,000,000)	-	
30261	Virginia Community College System - Central Office Operations	(622,000)	-	-	66,000	-	63,000	55,000	-	-	-	63,000	100,000	(843,000)	(843,000)	-	
30262	Department of Rehabilitative Services	(2,008,000)	-	-	193,000	-	185,000	-	-	-	4,000	208,000	290,000	(2,464,000)	(2,464,000)	-	
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(44,000)	-	-	5,000	-	4,000	5,000	-	-	-	4,000	8,000	(62,000)	(62,000)	-	
30268	Virginia Institute of Marine Science	(395,000)	-	-	36,000	-	35,000	-	-	-	18,000	42,000	53,000	(459,000)	(459,000)	-	
30275	New River Community College	(240,000)	-	-	23,000	-	21,000	-	-	-	4,000	25,000	33,000	(288,000)	(288,000)	-	
30276	Southside Virginia Community College	(353,000)	-	-	31,000	-	29,000	-	-	-	29,000	37,000	46,000	(393,000)	(393,000)	-	
30277	Paul D. Camp Community College	(124,000)	-	-	12,000	-	11,000	-	-	-	-	14,000	18,000	(151,000)	(151,000)	-	
30278	Rappahannock Community College	(208,000)	-	-	20,000	-	19,000	-	-	-	-	24,000	29,000	(252,000)	(252,000)	-	
30279	Danville Community College	(274,000)	-	-	25,000	-	24,000	-	-	-	14,000	29,000	38,000	(318,000)	(318,000)	-	
30280	Northern Virginia Community College	(3,975,000)	-	-	351,000	-	336,000	-	-	-	293,000	417,000	527,000	(4,479,000)	(4,479,000)	-	
30282	Piedmont Virginia Community College	(350,000)	-	-	33,000	-	32,000	-	-	-	-	40,000	51,000	(426,000)	(426,000)	-	
30283	J. Sargeant Reynolds Community College	(931,000)	-	-	84,000	-	80,000	-	-	-	55,000	97,000	126,000	(1,069,000)	(1,069,000)	-	
30284	Eastern Shore Community College	(100,000)	-	-	10,000	-	10,000	5,000	-	-	-	10,000	16,000	(131,000)	(131,000)	-	
30285	Patrick Henry Community College	(356,000)	-	-	37,000	-	35,000	21,000	-	-	-	36,000	55,000	(468,000)	(468,000)	-	
30286	Virginia Western Community College	(493,000)	-	-	45,000	-	43,000	-	-	-	24,000	51,000	67,000	(573,000)	(573,000)	-	
30287	Dabney S. Lancaster Community College	(125,000)	-	-	12,000	-	12,000	-	-	-	-	18,000	23,000	(154,000)	(154,000)	-	
30288	Wytheville Community College	(195,000)	-	-	19,000	-	18,000	-	-	-	-	18,000	28,000	(242,000)	(242,000)	-	
30290	John Tyler Community College	(594,000)	-	-	55,000	-	52,000	-	-	-	22,000	62,000	83,000	(700,000)	(700,000)	-	
30291	Blue Ridge Community College	(350,000)	-	-	32,000	-	31,000	-	-	-	16,000	36,000	47,000	(408,000)	(408,000)	-	
30292	Central Virginia Community College	(283,000)	-	-	25,000	-	25,000	-	-	-	17,000	29,000	38,000	(325,000)	(325,000)	-	
30293	Thomas Nelson Community College	(819,000)	-	-	78,000	-	75,000	-	-	-	9,000	85,000	117,000	(995,000)	(995,000)	-	
30294	Southwest Virginia Community College	(152,000)	-	-	16,000	-	15,000	11,000	-	-	-	16,000	24,000	(202,000)	(202,000)	-	
30295	Tidewater Community College	(1,976,000)	-	-	185,000	-	177,000	-	-	-	53,000	205,000	276,000	(2,356,000)	(2,356,000)	-	
30296	Virginia Highlands Community College	(196,000)	-	-	20,000	-	19,000	11,000	-	-	-	20,000	30,000	(256,000)	(256,000)	-	
30297	Germanna Community College	(477,000)	-	-	45,000	-	44,000	-	-	-	5,000	50,000	68,000	(579,000)	(579,000)	-	
30298	Lord Fairfax Community College	(485,000)	-	-	46,000	-	44,000	-	-	-	5,000	50,000	68,000	(588,000)	(588,000)	-	
30299	Mountain Empire Community College	(165,000)	-	-	16,000	-	15,000	-	-	-	-	19,000	24,000	(201,000)	(201,000)	-	
30301	Department of Agriculture and Consumer Services	(981,000)	-	-	95,000	-	91,000	-	-	-	-	98,000	143,000	(1,212,000)	(1,212,000)	-	
30310	Virginia Economic Development Partnership	(331,000)	-	-	32,000	-	31,000	-	-	-	-	31,000	49,000	(412,000)	(412,000)	-	
30320	Virginia Tourism Authority	(187,000)	-	-	18,000	-	18,000	-	-	-	-	16,000	27,000	(234,000)	(234,000)	-	
30325	Department of Business Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30330	Virginia - Israel Advisory Board	(4,000)	-	-	-	-	1,000	-	-	-	-	-	-	(5,000)	(5,000)	-	
30350	Department of Small Business and Supplier Diversity	(83,000)	-	-	9,000	-	9,000	10,000	-	-	-	9,000	13,000	(115,000)	(115,000)	-	
30400	Jamestown-Yorktown Commemoration	-	-	-	2,000	-	2,000	18,000	-	-	-	-	2,000	(24,000)	(24,000)	-	
30402	Marine Resources Commission	(98,000)	-	-	10,000	-	10,000	8,000	-	-	-	10,000	15,000	(131,000)	(131,000)	-	
30403	Department of Game and Inland Fisheries	(511,000)	-	-	53,000	-	51,000	37,000	-	-	-	52,000	81,000	(681,000)	(681,000)	-	
30405	Virginia Racing Commission	(9,000)	-	-	1,000	-	1,000	-	-	-	-	2,000	1,000	(10,000)	(10,000)	-	
30407	Virginia Port Authority	(11,000)	-	-	1,000	-	1,000	-	-	-	-	4,000	1,000	(10,000)	(10,000)	-	
30409	Department of Mines, Minerals and Energy	(458,000)	-	-	43,000	-	42,000	-	-	-	6,000	48,000	65,000	(554,000)	(554,000)	-	
30411	Department of Forestry	(358,000)	-	-	36,000	-	34,000	11,000	-	-	-	37,000	53,000	(455,000)	(455,000)	-	
30413	Commission on Virginia Alcohol Safety Action Program	(24,000)	-	-	2,000	-	3,000	-	-	-	-	1,000	4,000	(32,000)	(32,000)	-	
30417	Gunston Hall	(7,000)	-	-	-	-	1,000	-	-	-	-	2,000	(1,000)	(5,000)	(5,000)	-	
30423	Department of Historic Resources	(106,000)	-	-	10,000	-	9,000	-	-	-	-	14,000	16,000	(127,000)	(127,000)	-	
30425	Jamestown - Yorktown Foundation	(271,000)	-	-	26,000	-	26,000	-	-	-	-	25,000	39,000	(337,000)	(337,000)	-	
30440	Department of Environmental Quality	(1,978,000)	-	-	187,000	-	179,000	-	-	-	32,000	205,000	281,000	(2,388,000)	(2,388,000)	-	
30454	Office of Commonwealth Preparedness	(2,000)	-	-	-	-	-	-	-	-	-	-	1,000	(3,000)	(3,000)	-	
30505	Department of Rail and Public Transportation	(174,000)	-	-	19,000	-	17,000	17,000	-	-	-	18,000	28,000	(237,000)	(237,000)	-	
30506	Motor Vehicle Dealer Board	(45,000)	-	-	5,000	-	4,000	-	-	-	-	2,000	8,000	(60,000)	(60,000)	-	
30507	Towing and Recovery Operations Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30510	Virginia Department of Transportation	(4,035,000)	-	-	401,000	-	383,000	106,000	-	-	-	415,000	602,000	(5,112,000)	(5,112,000)	-	
30511	Virginia Department of Transportation	(945,000)	-	-	98,000	-	93,000	58,000	-	-	-	97,000	148,000	(1,245,000)	(1,245,000)	-	
30512	Virginia Department of Transportation	(1,439,000)	-	-	139,000	-	133,000	-	-	-	-	147,000	208,000	(1,772,000)	(1,772,000)	-	
30513	Virginia Department of Transportation	(760,000)	-	-	80,000	-	77,000	64,000	-	-	-	77,000	120,000	(1,024,000)	(1,024,000)	-	
30514	Virginia Department of Transportation	(1,412,000)	-	-	144,000	-	137,000	69,000	-	-	-	145,000	217,000	(1,834,000)	(1,834,000)	-	
30515	Virginia Department of Transportation	(1,589,000)	-	-	164,000	-	156,000	92,000	-	-	-	162,000	244,				

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

Employer Code	Entity	June 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	PLUS: FY 2017	PLUS: FY 2017	LESS: FY 2017	Calculated	Actual	Difference
		Net OPEB	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Net	Net	
		Liability	Inflows	Outflows	Investment	Expected	Change In	Change In	Change In	Change In	Change In	Change In	Change In	Change In	OPEB	OPEB	
Employer Allocation																	
30711	Virginia Correctional Enterprises	(327,000)	-	-	34,000	-	32,000	18,000	-	-	-	33,000	50,000	(428,000)	(428,000)	-	-
30716	Virginia Correctional Center for Women	(217,000)	-	-	20,000	-	19,000	-	-	-	9,000	22,000	29,000	(254,000)	(254,000)	-	-
30718	Bland Correctional Center	(120,000)	-	-	11,000	-	10,000	-	-	-	10,000	12,000	15,000	(134,000)	(134,000)	-	-
30720	Department of Behavioral Health & Developmental Services	(990,000)	-	-	109,000	-	105,000	126,000	-	-	-	100,000	163,000	(1,393,000)	(1,393,000)	-	-
30721	Powhatan Reception and Classification Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30723	Southeastern Virginia Training Center	(438,000)	-	-	41,000	-	39,000	-	-	-	11,000	46,000	62,000	(523,000)	(523,000)	-	-
30724	Catawba Hospital	(452,000)	-	-	43,000	-	42,000	-	-	-	-	48,000	64,000	(553,000)	(553,000)	-	-
30725	Northern Virginia Training Center	(327,000)	-	-	1,000	-	2,000	-	-	-	274,000	39,000	-	(17,000)	(17,000)	-	-
30726	Southside Virginia Training Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30728	Northern Virginia Mental Health Institute	(689,000)	-	-	64,000	-	61,000	-	-	-	21,000	72,000	97,000	(818,000)	(818,000)	-	-
30729	Piedmont Geriatric Hospital	(516,000)	-	-	48,000	-	46,000	-	-	-	15,000	54,000	73,000	(614,000)	(614,000)	-	-
30733	Sussex I State Prison	(121,000)	-	-	12,000	-	11,000	-	-	-	-	12,000	19,000	(151,000)	(151,000)	-	-
30734	Sussex II State Prison	(118,000)	-	-	11,000	-	10,000	-	-	-	8,000	12,000	15,000	(134,000)	(134,000)	-	-
30735	Wallen's Ridge State Prison	(179,000)	-	-	17,000	-	16,000	-	-	-	4,000	19,000	26,000	(215,000)	(215,000)	-	-
30737	St. Brides Correctional Center	(156,000)	-	-	15,000	-	15,000	-	-	-	-	14,000	22,000	(194,000)	(194,000)	-	-
30738	Southwestern Virginia Training Center	(410,000)	-	-	33,000	-	31,000	-	-	-	61,000	43,000	50,000	(420,000)	(420,000)	-	-
30739	Southern Virginia Mental Health Institute	(308,000)	-	-	30,000	-	28,000	-	-	-	-	30,000	45,000	(381,000)	(381,000)	-	-
30741	Red Onion State Prison	(183,000)	-	-	17,000	-	17,000	-	-	-	4,000	19,000	25,000	(219,000)	(219,000)	-	-
30742	Department of Corrections - Employee Relations and Training	(220,000)	-	-	19,000	-	18,000	-	-	-	19,000	23,000	29,000	(244,000)	(244,000)	-	-
30743	Fluvanna Women's Correctional Center	(163,000)	-	-	14,000	-	13,000	-	-	-	16,000	17,000	21,000	(178,000)	(178,000)	-	-
30745	Nottoway Correctional Center	(183,000)	-	-	19,000	-	18,000	10,000	-	-	-	19,000	26,000	(237,000)	(237,000)	-	-
30747	Marion Correctional Treatment Center	(132,000)	-	-	12,000	-	12,000	-	-	-	5,000	14,000	18,000	(155,000)	(155,000)	-	-
30748	Hiram W. Davis Medical Center	(321,000)	-	-	30,000	-	29,000	-	-	-	7,000	33,000	45,000	(385,000)	(385,000)	-	-
30749	Buckingham Correctional Center	(160,000)	-	-	15,000	-	15,000	-	-	-	-	18,000	22,000	(194,000)	(194,000)	-	-
30751	Department for the Deaf and Hard-of-Hearing	(26,000)	-	-	2,000	-	3,000	-	-	-	-	4,000	3,000	(30,000)	(30,000)	-	-
30752	Deep Meadow Correctional Center	(244,000)	-	-	23,000	-	22,000	-	-	-	5,000	26,000	34,000	(292,000)	(292,000)	-	-
30753	Deerfield Correctional Center	(203,000)	-	-	21,000	-	20,000	12,000	-	-	-	20,000	30,000	(266,000)	(266,000)	-	-
30754	Augusta Correctional Center	(123,000)	-	-	11,000	-	11,000	-	-	-	-	16,000	17,000	(146,000)	(146,000)	-	-
30756	Department of Corrections - Division of Institutions	(931,000)	-	-	89,000	-	85,000	-	-	-	7,000	96,000	133,000	(1,135,000)	(1,135,000)	-	-
30757	Western Region Correctional Field Units	(39,000)	-	-	3,000	-	4,000	-	-	-	-	8,000	5,000	(43,000)	(43,000)	-	-
30760	Central Reg Corr Field Units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30761	Baskerville Correctional Center	(71,000)	-	-	6,000	-	7,000	-	-	-	-	11,000	9,000	(82,000)	(82,000)	-	-
30765	Department of Social Services	(3,989,000)	-	-	380,000	-	362,000	-	-	-	49,000	414,000	569,000	(4,837,000)	(4,837,000)	-	-
30766	Virginia Parole Board	(31,000)	-	-	3,000	-	2,000	-	-	-	-	5,000	5,000	(36,000)	(36,000)	-	-
30767	Division of Community Corrections	(349,000)	-	-	34,000	-	32,000	-	-	-	-	35,000	51,000	(431,000)	(431,000)	-	-
30768	Keen Mountain Correctional Center	(129,000)	-	-	13,000	-	12,000	-	-	-	-	10,000	19,000	(163,000)	(163,000)	-	-
30769	Greensville Correctional Center	(329,000)	-	-	32,000	-	30,000	-	-	-	-	33,000	47,000	(405,000)	(405,000)	-	-
30770	Dillwyn Correctional Center	(176,000)	-	-	17,000	-	17,000	4,000	-	-	-	18,000	26,000	(222,000)	(222,000)	-	-
30771	Indian Creek Correctional Center	(118,000)	-	-	12,000	-	11,000	-	-	-	-	14,000	16,000	(147,000)	(147,000)	-	-
30772	Haynesville Correctional Center	(209,000)	-	-	20,000	-	19,000	-	-	-	-	24,000	29,000	(253,000)	(253,000)	-	-
30773	Coffeewood Correctional Center	(144,000)	-	-	13,000	-	13,000	-	-	-	5,000	15,000	19,000	(169,000)	(169,000)	-	-
30774	Lunenburg Correctional Center	(122,000)	-	-	12,000	-	11,000	-	-	-	-	11,000	18,000	(152,000)	(152,000)	-	-
30775	Poahontas State Correctional Center	(153,000)	-	-	14,000	-	13,000	-	-	-	10,000	16,000	20,000	(174,000)	(174,000)	-	-
30776	Green Rock Correctional Center	(165,000)	-	-	16,000	-	16,000	5,000	-	-	-	17,000	25,000	(210,000)	(210,000)	-	-
30777	Department of Juvenile Justice	(2,343,000)	-	-	223,000	-	213,000	-	-	-	30,000	243,000	334,000	(2,840,000)	(2,840,000)	-	-
30778	Department of Forensic Science	(788,000)	-	-	78,000	-	75,000	21,000	-	-	-	81,000	118,000	(999,000)	(999,000)	-	-
30785	River North Correctional Center	(158,000)	-	-	16,000	-	14,000	-	-	-	-	14,000	25,000	(199,000)	(199,000)	-	-
30786	Culpeper Correctional Center for Women	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30794	Virginia Center for Behavioral Rehabilitation	(696,000)	-	-	62,000	-	59,000	-	-	-	47,000	73,000	92,000	(789,000)	(789,000)	-	-
30841	Department of Aviation	(99,000)	-	-	10,000	-	9,000	-	-	-	-	10,000	13,000	(121,000)	(121,000)	-	-
30848	Indigent Defense Commission	(1,331,000)	-	-	123,000	-	121,000	-	-	-	19,000	138,000	190,000	(1,611,000)	(1,611,000)	-	-
30851	Tobacco Indemnification & Revitalization Commission	(35,000)	-	-	4,000	-	3,000	-	-	-	-	1,000	6,000	(47,000)	(47,000)	-	-
30852	Virginia Tobacco Settlement Foundation	(50,000)	-	-	5,000	-	4,000	-	-	-	-	5,000	7,000	(61,000)	(61,000)	-	-
30912	Department of Veterans Services	(286,000)	-	-	32,000	-	30,000	38,000	-	-	-	29,000	48,000	(405,000)	(405,000)	-	-
30922	Sitter-Barfoot Veterans Care Center	(482,000)	-	-	52,000	-	50,000	50,000	-	-	-	49,000	78,000	(663,000)	(663,000)	-	-
30937	Southern Virginia Higher Education Center	(85,000)	-	-	8,000	-	8,000	-	-	-	-	9,000	12,000	(104,000)	(104,000)	-	-
30938	New College Institute	(29,000)	-	-	3,000	-	2,000	-	-	-	-	4,000	4,000	(34,000)	(34,000)	-	-
30942	Virginia Museum of Natural History	(65,000)	-	-	6,000	-	6,000	-	-	-	-	8,000	8,000	(77,000)	(77,000)	-	-
30948	Southwest Virginia Higher Education Center	(48,000)	-	-	5,000	-	4,000	-	-	-	-	3,000	7,000	(61,000)	(61,000)	-	-
30957	Commonwealth's Attorneys' Services Council	(19,000)	-	-	2,000	-	1,000	-	-	-	-	5,000	3,000	(20,000)	(20,000)	-	-
30960	Department of Fire Programs	(140,000)	-	-	13,000	-	12,000	-	-	-	4,000	15,000	20,000	(166,000)	(166,000)	-	-
30961	Division of Capitol Police	(22,000)	-	-	2,000	-	2,000	-	-	-	-	3,000	3,000	(26,000)	(26,000)	-	-
30999	Department of Alcoholic Beverage Control	(1,704,000)	-	-	169,000	-	162,000	44,000	-	-	-	175,000	253,000	(2,157,000)	(2,157,000)	-	-
35885	Fort Monroe Federal Area Development Authority	(58,000)	-	-	6,000	-	6,000	-	-	-	-	9,000	7,000	(70,000)	(70,000)	-	-
70156	Department of State Police	(17,000)	-	-	2,000	-	1,000	-	-	-	-	3,000	3,000	(20,000)	(20,000)</		

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

Employer Code	Entity	June 30, 2016 Net OPEB Liability (166,940,000)	PLUS: FY 2016 Deferred Inflows	LESS: FY 2016 Deferred Outflows	LESS: FY 2017 Deferred Inflows Investment Experience 16,110,000	LESS: FY 2017 Deferred Inflows Expected vs Actual Experience	Less: FY 2017 Deferred Inflows Change In Assumptions 15,399,000	LESS: FY 2017 Deferred Inflows Change In Proportion 2,521,000	PLUS: FY 2017 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2017 Deferred Outflows Investment Experience	PLUS: FY 2017 Deferred Outflows Change In Assumptions	PLUS: FY 2017 Deferred Outflows Change In Proportion 2,521,000	PLUS: FY 2017 Employer OPEB Expense 17,258,000	LESS: FY 2017 Normal Employer Contributions 24,130,000	Calculated June 30, 2017 Net OPEB Liability (205,321,000)	Actual June 30, 2017 Net OPEB Liability (205,321,000)	Difference -
Employer Allocation																	
70247	George Mason University	(102,000)	-	-	10,000	-	9,000	-	-	-	-	-	10,000	16,000	(127,000)	(127,000)	-
70280	Northern Virginia Community College	(118,000)	-	-	11,000	-	11,000	-	-	-	-	-	14,000	16,000	(142,000)	(142,000)	-
70282	Piedmont Virginia Community College	(5,000)	-	-	1,000	-	-	-	-	-	-	-	(1,000)	1,000	(8,000)	(8,000)	-
70283	J. Sargeant Reynolds Community College	(29,000)	-	-	2,000	-	3,000	-	-	-	-	-	6,000	4,000	(32,000)	(32,000)	-
70286	Virginia Western Community College	(19,000)	-	-	2,000	-	1,000	-	-	-	-	-	3,000	3,000	(22,000)	(22,000)	-
70291	Blue Ridge Community College	(3,000)	-	-	-	-	1,000	-	-	-	-	-	-	-	(4,000)	(4,000)	-
70292	Central Virginia Community College	(6,000)	-	-	1,000	-	-	-	-	-	-	-	-	2,000	(9,000)	(9,000)	-
70293	Thomas Nelson Community College	(13,000)	-	-	2,000	-	1,000	-	-	-	-	-	(2,000)	3,000	(21,000)	(21,000)	-
70294	Southwest Virginia Community College	(2,000)	-	-	-	-	-	-	-	-	-	-	-	-	(2,000)	(2,000)	-
70296	Virginia Highlands Community College	(3,000)	-	-	-	-	1,000	-	-	-	-	-	-	(1,000)	(3,000)	(3,000)	-
70297	Germanna Community College	(5,000)	-	-	-	-	1,000	-	1,000	-	-	-	1,000	1,000	(6,000)	(6,000)	-
70298	Lord Fairfax Community College	(7,000)	-	-	1,000	-	1,000	-	-	-	-	-	(1,000)	-	(10,000)	(10,000)	-
70299	Mountain Empire Community College	(2,000)	-	-	-	-	1,000	-	-	-	-	-	(1,000)	(1,000)	(3,000)	(3,000)	-
70402	Marine Resources Commission	(116,000)	-	-	11,000	-	10,000	-	-	-	-	5,000	12,000	14,000	(134,000)	(134,000)	-
70403	Department of Game and Inland Fisheries	(233,000)	-	-	25,000	-	25,000	26,000	-	-	-	-	24,000	38,000	(323,000)	(323,000)	-
70701	Department of Corrections - Central Administration	-	-	-	-	-	-	-	-	-	-	-	(2,000)	-	(2,000)	(2,000)	-
70716	Virginia Correctional Center for Women	(257,000)	-	-	24,000	-	23,000	-	-	-	-	7,000	27,000	37,000	(307,000)	(307,000)	-
70718	Bland Correctional Center	(229,000)	-	-	23,000	-	22,000	9,000	-	-	-	-	24,000	35,000	(294,000)	(294,000)	-
70733	Sussex I State Prison	(442,000)	-	-	43,000	-	41,000	-	-	-	-	-	42,000	65,000	(549,000)	(549,000)	-
70734	Sussex II State Prison	(423,000)	-	-	38,000	-	37,000	-	-	-	-	23,000	44,000	57,000	(488,000)	(488,000)	-
70735	Wallen's Ridge State Prison	(520,000)	-	-	49,000	-	48,000	-	-	-	-	7,000	54,000	73,000	(629,000)	(629,000)	-
70737	St. Brides Correctional Center	(275,000)	-	-	27,000	-	26,000	6,000	-	-	-	-	28,000	41,000	(347,000)	(347,000)	-
70741	Red Onion State Prison	(550,000)	-	-	53,000	-	50,000	-	-	-	-	-	60,000	79,000	(672,000)	(672,000)	-
70743	Fluvanna Women's Correctional Center	(338,000)	-	-	31,000	-	29,000	-	-	-	-	16,000	35,000	46,000	(393,000)	(393,000)	-
70745	Nottoway Correctional Center	(381,000)	-	-	38,000	-	36,000	10,000	-	-	-	-	40,000	58,000	(483,000)	(483,000)	-
70747	Marion Correctional Treatment Center	(205,000)	-	-	20,000	-	20,000	4,000	-	-	-	-	21,000	30,000	(258,000)	(258,000)	-
70749	Buckingham Correctional Center	(428,000)	-	-	40,000	-	39,000	-	-	-	-	10,000	44,000	60,000	(513,000)	(513,000)	-
70752	Deep Meadow Correctional Center	(606,000)	-	-	64,000	-	61,000	51,000	-	-	-	-	62,000	96,000	(816,000)	(816,000)	-
70753	Deerfield Correctional Center	(395,000)	-	-	40,000	-	37,000	12,000	-	-	-	-	40,000	60,000	(504,000)	(504,000)	-
70754	Augusta Correctional Center	(351,000)	-	-	34,000	-	33,000	5,000	-	-	-	-	36,000	53,000	(440,000)	(440,000)	-
70756	Department of Corrections - Division of Institutions	(21,000)	-	-	2,000	-	2,000	-	-	-	-	-	4,000	3,000	(24,000)	(24,000)	-
70757	Western Region Correctional Field Units	(146,000)	-	-	15,000	-	14,000	7,000	-	-	-	-	15,000	22,000	(189,000)	(189,000)	-
70761	Baskerville Correctional Center	(125,000)	-	-	13,000	-	12,000	8,000	-	-	-	-	13,000	20,000	(165,000)	(165,000)	-
70767	Division of Community Corrections	(1,679,000)	-	-	159,000	-	152,000	-	-	-	-	26,000	175,000	240,000	(2,029,000)	(2,029,000)	-
70768	Keen Mountain Correctional Center	(299,000)	-	-	29,000	-	27,000	-	-	-	-	-	31,000	43,000	(367,000)	(367,000)	-
70769	Greensville Correctional Center	(818,000)	-	-	78,000	-	75,000	-	-	-	-	6,000	85,000	116,000	(996,000)	(996,000)	-
70770	Dillwyn Correctional Center	(330,000)	-	-	32,000	-	30,000	-	-	-	-	-	36,000	48,000	(404,000)	(404,000)	-
70771	Indian Creek Correctional Center	(245,000)	-	-	23,000	-	22,000	-	-	-	-	4,000	26,000	35,000	(295,000)	(295,000)	-
70772	Haynesville Correctional Center	(406,000)	-	-	38,000	-	35,000	-	-	-	-	16,000	42,000	57,000	(478,000)	(478,000)	-
70773	Coffeeewood Correctional Center	(316,000)	-	-	30,000	-	30,000	-	-	-	-	-	34,000	46,000	(388,000)	(388,000)	-
70774	Lunenburg Correctional Center	(252,000)	-	-	25,000	-	25,000	11,000	-	-	-	-	26,000	38,000	(325,000)	(325,000)	-
70775	Pocahontas State Correctional Center	(279,000)	-	-	29,000	-	27,000	14,000	-	-	-	-	29,000	44,000	(364,000)	(364,000)	-
70776	Green Rock Correctional Center	(292,000)	-	-	29,000	-	27,000	4,000	-	-	-	-	30,000	44,000	(366,000)	(366,000)	-
70777	Department of Juvenile Justice	(792,000)	-	-	64,000	-	62,000	-	-	-	-	112,000	84,000	96,000	(818,000)	(818,000)	-
70785	River North Correctional Center	(329,000)	-	-	33,000	-	31,000	9,000	-	-	-	-	34,000	48,000	(416,000)	(416,000)	-
70786	Culpeper Correctional Center for Women	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70961	Division of Capitol Police	(160,000)	-	-	14,000	-	13,000	-	-	-	-	17,000	17,000	21,000	(174,000)	(174,000)	-
70999	Department of Alcoholic Beverage Control	(201,000)	-	-	19,000	-	18,000	-	-	-	-	6,000	21,000	27,000	(238,000)	(238,000)	-
Total for State Employers		(166,940,000)	-	-	16,110,000	-	15,399,000	2,521,000	-	-	-	2,521,000	17,258,000	24,130,000	(205,321,000)	(205,321,000)	-