

Virginia Retirement System  
Finance Division  
Analysis of Change in Net OPEB Liability - GLI  
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	Net OPEB Liability	Net OPEB Liability	
VRS Group Life Plan Total		1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	-	-	16,868,000	1,504,840,000	1,504,840,000	-
Employer Allocation																	
11111	Supreme Court - Judges	130,000	-	-	4,000	2,000	6,000	-	-	-	-	-	-	7,000	111,000	111,000	-
11113	Circuit Courts - Judges	2,540,000	-	-	81,000	48,000	111,000	30,000	-	-	-	-	18,000	134,000	2,154,000	2,154,000	-
11114	General District Courts - Judges	1,723,000	-	-	55,000	33,000	75,000	18,000	-	-	-	-	13,000	91,000	1,464,000	1,464,000	-
11115	Juvenile and Domestic Relations District Courts - Judges	1,807,000	-	-	56,000	34,000	77,000	52,000	-	-	-	-	7,000	94,000	1,501,000	1,501,000	-
11125	Virginia Court of Appeals - Judges	187,000	-	-	6,000	4,000	8,000	-	-	-	-	-	(1,000)	10,000	158,000	158,000	-
11171	State Corporation Commission - Commissioners	50,000	-	-	2,000	1,000	2,000	-	-	-	-	-	(1,000)	2,000	42,000	42,000	-
11191	VA Worker's Compensation Comm. - Commissioners	49,000	-	-	1,000	1,000	2,000	5,000	-	-	-	-	(1,000)	3,000	36,000	36,000	-
21156	Department of State Police - Troopers	11,167,000	-	-	343,000	202,000	470,000	477,000	-	-	-	-	14,000	570,000	9,119,000	9,119,000	-
30100	Senate	587,000	-	-	19,000	11,000	26,000	-	-	-	-	-	4,000	32,000	503,000	503,000	-
30101	House of Delegates	978,000	-	-	32,000	19,000	44,000	-	-	-	14,000	12,000	54,000	855,000	855,000	-	
30103	Magistrate System	1,777,000	-	-	57,000	33,000	78,000	16,000	-	-	-	-	14,000	95,000	1,512,000	1,512,000	-
30107	Division of Legislative Services	548,000	-	-	18,000	10,000	24,000	5,000	-	-	-	-	4,000	29,000	466,000	466,000	-
30109	Division of Legislative Automated Systems	150,000	-	-	5,000	2,000	6,000	8,000	-	-	-	-	-	8,000	121,000	121,000	-
30110	Joint Legislative Audit and Review Commission	227,000	-	-	7,000	4,000	10,000	3,000	-	-	-	-	1,000	13,000	191,000	191,000	-
30111	Supreme Court	1,714,000	-	-	55,000	32,000	75,000	17,000	-	-	-	-	13,000	91,000	1,457,000	1,457,000	-
30112	Judicial Inquiry and Review Commission	37,000	-	-	1,000	-	2,000	-	-	-	-	-	(3,000)	2,000	29,000	29,000	-
30114	General District Courts	2,951,000	-	-	92,000	54,000	126,000	93,000	-	-	-	-	10,000	152,000	2,444,000	2,444,000	-
30115	Juvenile and Domestic Relations District Courts	1,740,000	-	-	55,000	32,000	75,000	40,000	-	-	-	-	9,000	90,000	1,457,000	1,457,000	-
30116	Combined District Courts	612,000	-	-	19,000	12,000	26,000	14,000	-	-	-	-	4,000	32,000	513,000	513,000	-
30117	Virginia State Bar	629,000	-	-	20,000	12,000	27,000	9,000	-	-	-	-	4,000	34,000	531,000	531,000	-
30119	Office of the Lieutenant Governor	16,000	-	-	-	-	1,000	-	-	-	-	-	(1,000)	1,000	13,000	13,000	-
30121	Office of the Governor	277,000	-	-	9,000	5,000	12,000	7,000	-	-	-	-	2,000	16,000	230,000	230,000	-
30122	Department of Planning and Budget	378,000	-	-	11,000	7,000	16,000	20,000	-	-	-	-	(1,000)	19,000	304,000	304,000	-
30123	Department of Military Affairs	1,256,000	-	-	40,000	24,000	54,000	22,000	-	-	-	-	8,000	66,000	1,058,000	1,058,000	-
30125	Virginia Court of Appeals	354,000	-	-	11,000	7,000	16,000	-	-	-	-	-	2,000	18,000	304,000	304,000	-
30127	Department of Emergency Management	576,000	-	-	23,000	14,000	32,000	-	-	-	119,000	29,000	38,000	617,000	617,000	-	
30128	Virginia Veterans Care Center	758,000	-	-	24,000	15,000	33,000	8,000	-	-	-	-	5,000	39,000	644,000	644,000	-
30129	Department of Human Resource Management	678,000	-	-	22,000	13,000	30,000	-	-	-	-	-	10,000	37,000	586,000	586,000	-
30132	State Board of Elections	158,000	-	-	7,000	4,000	10,000	-	-	-	-	54,000	12,000	12,000	191,000	191,000	-
30133	Auditor of Public Accounts	767,000	-	-	25,000	15,000	35,000	-	-	-	-	15,000	11,000	42,000	676,000	676,000	-
30136	Virginia Information Technologies Agency (VITA)	1,796,000	-	-	59,000	34,000	80,000	-	-	-	13,000	19,000	97,000	1,558,000	1,558,000	-	
30140	Department of Criminal Justice Services	600,000	-	-	19,000	12,000	26,000	-	-	-	-	-	3,000	32,000	514,000	514,000	-
30141	Office of the Attorney General and Department of Law	2,769,000	-	-	87,000	52,000	120,000	57,000	-	-	-	-	15,000	145,000	2,323,000	2,323,000	-
30143	Office of the Attorney General - Division of Debt Collection	131,000	-	-	4,000	3,000	5,000	8,000	-	-	-	-	-	6,000	105,000	105,000	-
30146	Science Museum of Virginia	319,000	-	-	10,000	7,000	14,000	-	-	-	-	-	3,000	16,000	275,000	275,000	-
30147	Office of the State Inspector General	262,000	-	-	8,000	4,000	11,000	14,000	-	-	-	-	(1,000)	13,000	211,000	211,000	-
30148	Virginia Commission for the Arts	27,000	-	-	1,000	-	1,000	-	-	-	-	-	(3,000)	1,000	21,000	21,000	-
30151	Department of Accounts	997,000	-	-	33,000	19,000	45,000	-	-	-	17,000	13,000	55,000	875,000	875,000	-	
30152	Department of the Treasury	656,000	-	-	21,000	12,000	28,000	16,000	-	-	-	-	3,000	35,000	547,000	547,000	-
30154	Department of Motor Vehicles	8,494,000	-	-	266,000	157,000	365,000	223,000	-	-	-	-	38,000	442,000	7,079,000	7,079,000	-
30156	Department of State Police	3,189,000	-	-	101,000	60,000	139,000	49,000	-	-	-	-	21,000	168,000	2,693,000	2,693,000	-
30157	Compensation Board	96,000	-	-	3,000	1,000	4,000	8,000	-	-	-	-	(1,000)	6,000	73,000	73,000	-
30160	Virginia Criminal Sentencing Commission	60,000	-	-	2,000	1,000	3,000	-	-	-	-	-	(1,000)	2,000	51,000	51,000	-
30161	Department of Taxation	4,299,000	-	-	138,000	82,000	190,000	17,000	-	-	-	-	38,000	230,000	3,680,000	3,680,000	-
30162	Department of Accounts - Transfer Payments (CHRF)	9,000	-	-	-	1,000	-	-	-	-	-	-	-	-	8,000	8,000	-
30165	Department of Housing and Community Development	558,000	-	-	18,000	10,000	25,000	-	-	-	-	-	4,000	30,000	479,000	479,000	-
30166	Secretary of the Commonwealth	82,000	-	-	3,000	1,000	4,000	-	-	-	-	-	2,000	6,000	70,000	70,000	-
30171	State Corporation Commission	4,222,000	-	-	140,000	82,000	191,000	-	-	-	82,000	57,000	233,000	3,715,000	3,715,000	-	
30172	State Lottery Department	1,802,000	-	-	58,000	33,000	79,000	18,000	-	-	-	-	14,000	96,000	1,532,000	1,532,000	-
30174	Virginia College Savings Plan	683,000	-	-	22,000	13,000	31,000	-	-	-	6,000	8,000	38,000	593,000	593,000	-	
30180	Secretary of Administration	75,000	-	-	2,000	2,000	3,000	-	-	-	-	-	(2,000)	4,000	62,000	62,000	-
30181	Department of Labor and Industry	739,000	-	-	24,000	14,000	33,000	-	-	-	-	-	10,000	40,000	638,000	638,000	-
30182	Virginia Employment Commission	3,232,000	-	-	98,000	58,000	135,000	161,000	-	-	-	-	-	163,000	2,617,000	2,617,000	-
30183	Secretary of Natural Resources	43,000	-	-	1,000	1,000	2,000	-	-	-	-	-	2,000	3,000	38,000	38,000	-
30184	Secretary of Technology	32,000	-	-	1,000	1,000	1,000	-	-	-	-	-	(3,000)	1,000	25,000	25,000	-
30185	Secretary of Education	44,000	-	-	1,000	1,000	2,000	-	-	-	-	-	(2,000)	2,000	36,000	36,000	-
30186	Secretary of Transportation	60,000	-	-	2,000	1,000	3,000	-	-	-	-	-	-	2,000	52,000	52,000	-
30187	Secretary of Public Safety	70,000	-	-	2,000	-	3,000	11,000	-	-	-	-	(1,000)	4,000	49,000	49,000	-
30188	Secretary of Health and Human Resources	44,000	-	-	1,000	1,000	2,000	-	-	-	-	-	-	2,000	38,000	38,000	-
30190	Secretary of Finance	39,000	-	-	1,000	1,000	1,000	6,000	-	-	-	-	(1,0				

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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	Deferred	Deferred	Less: FY 2017	LESS: 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	Expected vs Actual Experience	Deferred Inflows 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	
	VRS Group Life Plan Total	1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	17,309,000	16,868,000	94,082,000	1,504,840,000	1,504,840,000	-
	Employer Allocation																
30222	Department of Professional and Occupational Regulation	976,000	-	-	30,000	18,000	41,000	41,000	-	-	-	-	2,000	50,000	798,000	798,000	-
30223	Department of Health Professions	1,274,000	-	-	41,000	24,000	56,000	8,000	-	-	-	-	10,000	68,000	1,087,000	1,087,000	-
30226	Board of Accountancy	68,000	-	-	2,000	2,000	3,000	-	-	-	-	-	3,000	4,000	60,000	60,000	-
30233	Board of Bar Examiners	56,000	-	-	2,000	1,000	2,000	-	-	-	-	-	(1,000)	3,000	47,000	47,000	-
30234	Cooperative Extension and Agricultural Research Service	397,000	-	-	13,000	7,000	18,000	-	-	-	-	-	3,000	22,000	340,000	340,000	-
30236	Virginia Commonwealth University	39,825,000	-	-	1,288,000	759,000	1,763,000	25,000	-	-	-	-	377,000	2,138,000	34,229,000	34,229,000	-
30238	Virginia Museum of Fine Arts	960,000	-	-	32,000	19,000	43,000	-	-	-	-	18,000	12,000	51,000	845,000	845,000	-
30239	Frontier Culture Museum of Virginia	119,000	-	-	4,000	3,000	5,000	-	-	-	-	-	3,000	5,000	105,000	105,000	-
30241	Richard Bland College	551,000	-	-	21,000	12,000	29,000	-	-	-	-	84,000	21,000	35,000	559,000	559,000	-
30242	Christopher Newport University	4,845,000	-	-	155,000	92,000	213,000	38,000	-	-	-	-	39,000	257,000	4,129,000	4,129,000	-
30245	State Council of Higher Education for Virginia	307,000	-	-	10,000	6,000	14,000	-	-	-	-	10,000	5,000	18,000	274,000	274,000	-
30246	University of Virginia's College at Wise	849,000	-	-	27,000	15,000	37,000	17,000	-	-	-	-	5,000	45,000	713,000	713,000	-
30247	George Mason University	29,065,000	-	-	934,000	549,000	1,278,000	187,000	-	-	-	-	244,000	1,551,000	24,810,000	24,810,000	-
30261	Virginia Community College System - Central Office Operations	1,612,000	-	-	57,000	34,000	79,000	-	-	-	-	139,000	42,000	96,000	1,527,000	1,527,000	-
30262	Department of Rehabilitative Services	4,730,000	-	-	150,000	89,000	206,000	72,000	-	-	-	-	32,000	250,000	3,995,000	3,995,000	-
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	95,000	-	-	3,000	2,000	5,000	-	-	-	-	10,000	3,000	5,000	93,000	93,000	-
30268	Virginia Institute of Marine Science	2,010,000	-	-	64,000	38,000	87,000	30,000	-	-	-	-	13,000	105,000	1,699,000	1,699,000	-
30275	New River Community College	766,000	-	-	24,000	14,000	33,000	25,000	-	-	-	-	3,000	39,000	634,000	634,000	-
30276	Southside Virginia Community College	1,002,000	-	-	29,000	17,000	39,000	101,000	-	-	-	-	(9,000)	48,000	759,000	759,000	-
30277	Paul D. Camp Community College	336,000	-	-	10,000	6,000	14,000	20,000	-	-	-	-	(1,000)	17,000	268,000	268,000	-
30278	Rappahannock Community College	571,000	-	-	18,000	10,000	25,000	14,000	-	-	-	-	3,000	29,000	478,000	478,000	-
30279	Danville Community College	782,000	-	-	24,000	14,000	33,000	37,000	-	-	-	-	-	40,000	634,000	634,000	-
30280	Northern Virginia Community College	11,635,000	-	-	345,000	202,000	472,000	837,000	-	-	-	-	(50,000)	573,000	9,156,000	9,156,000	-
30282	Piedmont Virginia Community College	1,021,000	-	-	33,000	20,000	45,000	-	-	-	-	-	11,000	55,000	879,000	879,000	-
30283	J. Sargeant Reynolds Community College	2,503,000	-	-	75,000	44,000	103,000	160,000	-	-	-	-	(7,000)	124,000	1,990,000	1,990,000	-
30284	Eastern Shore Community College	262,000	-	-	9,000	5,000	12,000	-	-	-	-	7,000	4,000	15,000	232,000	232,000	-
30285	Patrick Henry Community College	844,000	-	-	29,000	17,000	39,000	-	-	-	-	36,000	16,000	48,000	763,000	763,000	-
30286	Virginia Western Community College	1,373,000	-	-	42,000	24,000	57,000	76,000	-	-	-	-	(2,000)	68,000	1,104,000	1,104,000	-
30287	Dabney S. Lancaster Community College	353,000	-	-	11,000	7,000	15,000	11,000	-	-	-	-	1,000	17,000	293,000	293,000	-
30288	Wytheville Community College	565,000	-	-	18,000	10,000	25,000	9,000	-	-	-	-	3,000	31,000	475,000	475,000	-
30290	John Tyler Community College	1,583,000	-	-	49,000	28,000	67,000	63,000	-	-	-	-	3,000	82,000	1,297,000	1,297,000	-
30291	Blue Ridge Community College	987,000	-	-	30,000	17,000	41,000	54,000	-	-	-	-	(1,000)	50,000	794,000	794,000	-
30292	Central Virginia Community College	756,000	-	-	23,000	14,000	31,000	42,000	-	-	-	-	(1,000)	38,000	607,000	607,000	-
30293	Thomas Nelson Community College	2,117,000	-	-	67,000	41,000	92,000	27,000	-	-	-	-	15,000	112,000	1,793,000	1,793,000	-
30294	Southwest Virginia Community College	608,000	-	-	20,000	12,000	27,000	-	-	-	-	9,000	8,000	34,000	532,000	532,000	-
30295	Tidewater Community College	5,543,000	-	-	172,000	102,000	235,000	193,000	-	-	-	-	16,000	285,000	4,572,000	4,572,000	-
30296	Virginia Highlands Community College	571,000	-	-	18,000	12,000	25,000	-	-	-	-	-	7,000	32,000	491,000	491,000	-
30297	Germania Community College	1,242,000	-	-	39,000	23,000	54,000	26,000	-	-	-	-	7,000	65,000	1,042,000	1,042,000	-
30298	Lord Fairfax Community College	1,194,000	-	-	38,000	23,000	52,000	8,000	-	-	-	9,000	64,000	1,018,000	1,018,000	-	
30299	Mountain Empire Community College	608,000	-	-	18,000	12,000	25,000	31,000	-	-	-	-	-	31,000	491,000	491,000	-
30301	Department of Agriculture and Consumer Services	2,261,000	-	-	72,000	43,000	99,000	24,000	-	-	-	-	18,000	121,000	1,920,000	1,920,000	-
30310	Virginia Economic Development Partnership	749,000	-	-	24,000	15,000	33,000	-	-	-	-	4,000	8,000	40,000	649,000	649,000	-
30320	Virginia Tourism Authority	427,000	-	-	14,000	8,000	19,000	-	-	-	-	3,000	5,000	24,000	370,000	370,000	-
30330	Virginia - Israel Advisory Board	9,000	-	-	-	1,000	-	-	-	-	-	-	-	-	8,000	8,000	-
30350	Department of Small Business and Supplier Diversity	208,000	-	-	7,000	4,000	10,000	-	-	-	-	12,000	4,000	12,000	191,000	191,000	-
30400	Jamestown-Yorktown Commemoration	-	-	-	1,000	1,000	2,000	-	-	-	-	35,000	7,000	2,000	36,000	36,000	-
30402	Marine Resources Commission	350,000	-	-	12,000	7,000	16,000	-	-	-	-	10,000	5,000	18,000	312,000	312,000	-
30403	Department of Game and Inland Fisheries	1,405,000	-	-	48,000	28,000	66,000	-	-	-	-	65,000	26,000	79,000	1,275,000	1,275,000	-
30405	Virginia Racing Commission	28,000	-	-	1,000	-	1,000	8,000	-	-	-	-	(2,000)	1,000	15,000	15,000	-
30407	Virginia Port Authority	40,000	-	-	1,000	1,000	1,000	6,000	-	-	-	-	(1,000)	1,000	29,000	29,000	-
30409	Department of Mines, Minerals and Energy	1,222,000	-	-	39,000	22,000	53,000	27,000	-	-	-	-	6,000	64,000	1,023,000	1,023,000	-
30411	Department of Forestry	1,082,000	-	-	35,000	21,000	48,000	-	-	-	-	-	11,000	56,000	933,000	933,000	-
30413	Commission on Virginia Alcohol Safety Action Program	52,000	-	-	2,000	1,000	2,000	-	-	-	-	-	4,000	4,000	47,000	47,000	-
30417	Gunston Hall	24,000	-	-	1,000	-	1,000	4,000	-	-	-	-	(1,000)	(1,000)	18,000	18,000	-
30423	Department of Historic Resources	234,000	-	-	7,000	5,000	10,000	5,000	-	-	-	-	1,000	12,000	196,000	196,000	-
30425	Jamestown - Yorktown Foundation	604,000	-	-	19,000	12,000	27,000	-	-	-	-	-	3,000	32,000	517,000	517,000	-
30440	Department of Environmental Quality	4,794,000	-	-	150,000	89,000	206,000	123,000	-	-	-	-	22,000	250,000	3,998,000	3,998,000	-
30454	Office of Commonwealth Preparedness	61,000	-	-	2,000	1,000	3,000	-	-	-	-	-	-	4,000	51,000	51,000	-
30505	Department of Rail and Public Transportation																

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Analysis of Change in Net OPEB Liability - GLI  
For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	June 30, 2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2017	Deferred Inflows Change in Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2017	Deferred Outflows Change in Assumptions	PLUS: FY 2017	Deferred Outflows Change in Proportion	PLUS: FY 2017	LESS: FY 2017	Calculated	Actual	Difference
		Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	33,343,000	77,515,000	17,309,000	-	-	-	16,868,000	94,082,000	1,504,840,000	1,504,840,000	Net OPEB Liability	June 30, 2017	June 30, 2017	
VRS Group Life Plan Total		1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	-	-	-	-	-	-	-	-
Employer Allocation																			
30711	Virginia Correctional Enterprises	803,000	-	-	27,000	17,000	37,000	-	-	-	-	-	34,000	14,000	45,000	725,000	725,000	-	-
30716	Virginia Correctional Center for Women	510,000	-	-	16,000	9,000	22,000	17,000	-	-	-	-	-	2,000	26,000	422,000	422,000	-	-
30718	Bland Correctional Center	340,000	-	-	10,000	5,000	14,000	29,000	-	-	-	-	-	(2,000)	17,000	263,000	263,000	-	-
30720	Department of Behavioral Health & Developmental Services	2,287,000	-	-	84,000	49,000	114,000	-	-	-	-	250,000	71,000	139,000	2,222,000	2,222,000	-	-	-
30723	Southeastern Virginia Training Center	1,050,000	-	-	32,000	18,000	43,000	63,000	-	-	-	-	-	(3,000)	52,000	839,000	839,000	-	-
30724	Catawba Hospital	1,091,000	-	-	35,000	20,000	47,000	19,000	-	-	-	-	-	6,000	57,000	919,000	919,000	-	-
30725	Northern Virginia Training Center	1,054,000	-	-	8,000	5,000	11,000	675,000	-	-	-	-	-	(122,000)	14,000	219,000	219,000	-	-
30726	Southside Virginia Training Center	1,000	-	-	-	-	-	-	-	-	-	-	-	(1,000)	-	-	-	-	-
30728	Northern Virginia Mental Health Institute	1,537,000	-	-	48,000	28,000	65,000	53,000	-	-	-	-	-	4,000	80,000	1,267,000	1,267,000	-	-
30729	Piedmont Geriatric Hospital	1,330,000	-	-	41,000	24,000	56,000	54,000	-	-	-	-	-	2,000	68,000	1,089,000	1,089,000	-	-
30733	Sussex I State Prison	282,000	-	-	9,000	5,000	12,000	5,000	-	-	-	-	-	2,000	16,000	237,000	237,000	-	-
30734	Sussex II State Prison	299,000	-	-	9,000	4,000	12,000	29,000	-	-	-	-	-	(2,000)	16,000	227,000	227,000	-	-
30735	Wallen's Ridge State Prison	415,000	-	-	13,000	7,000	18,000	14,000	-	-	-	-	-	2,000	22,000	343,000	343,000	-	-
30737	St. Brides Correctional Center	370,000	-	-	12,000	8,000	16,000	-	-	-	-	-	-	6,000	20,000	320,000	320,000	-	-
30738	Southwestern Virginia Training Center	1,094,000	-	-	30,000	18,000	41,000	137,000	-	-	-	-	-	(16,000)	49,000	803,000	803,000	-	-
30739	Southern Virginia Mental Health Institute	738,000	-	-	24,000	14,000	32,000	8,000	-	-	-	-	-	5,000	39,000	626,000	626,000	-	-
30741	Red Onion State Prison	405,000	-	-	13,000	7,000	17,000	14,000	-	-	-	-	-	1,000	21,000	334,000	334,000	-	-
30742	Department of Corrections - Employee Relations and Training	544,000	-	-	16,000	10,000	22,000	33,000	-	-	-	-	-	(1,000)	27,000	435,000	435,000	-	-
30743	Fluvanna Women's Correctional Center	408,000	-	-	11,000	7,000	16,000	45,000	-	-	-	-	-	(5,000)	19,000	305,000	305,000	-	-
30745	Nottoway Correctional Center	473,000	-	-	16,000	9,000	21,000	-	-	-	-	9,000	7,000	27,000	416,000	416,000	-	-	-
30747	Marion Correctional Treatment Center	335,000	-	-	10,000	6,000	14,000	14,000	-	-	-	-	-	-	17,000	274,000	274,000	-	-
30748	Hiram W. Davis Medical Center	725,000	-	-	23,000	13,000	31,000	19,000	-	-	-	-	-	3,000	39,000	603,000	603,000	-	-
30749	Buckingham Correctional Center	382,000	-	-	12,000	7,000	17,000	5,000	-	-	-	-	-	3,000	21,000	323,000	323,000	-	-
30751	Department for the Deaf and Hard-of-Hearing	55,000	-	-	2,000	1,000	2,000	3,000	-	-	-	-	-	(1,000)	1,000	45,000	45,000	-	-
30752	Deep Meadow Correctional Center	583,000	-	-	18,000	10,000	23,000	22,000	-	-	-	-	-	1,000	30,000	479,000	479,000	-	-
30753	Deerfield Correctional Center	503,000	-	-	17,000	11,000	27,000	-	-	-	-	23,000	29,000	2,000	455,000	455,000	-	-	-
30754	Augusta Correctional Center	308,000	-	-	9,000	6,000	13,000	14,000	-	-	-	-	-	1,000	16,000	251,000	251,000	-	-
30756	Department of Corrections - Division of Institutions	2,375,000	-	-	75,000	45,000	103,000	42,000	-	-	-	-	-	14,000	125,000	1,999,000	1,999,000	-	-
30757	Western Region Correctional Field Units	113,000	-	-	3,000	3,000	4,000	10,000	-	-	-	-	-	(1,000)	5,000	87,000	87,000	-	-
30761	Baskerville Correctional Center	186,000	-	-	6,000	3,000	8,000	7,000	-	-	-	-	-	1,000	9,000	154,000	154,000	-	-
30765	Department of Social Services	9,093,000	-	-	287,000	169,000	393,000	188,000	-	-	-	-	-	52,000	479,000	7,629,000	7,629,000	-	-
30766	Virginia Parole Board	76,000	-	-	2,000	2,000	3,000	-	-	-	-	-	-	1,000	4,000	66,000	66,000	-	-
30767	Division of Community Corrections	959,000	-	-	30,000	17,000	41,000	37,000	-	-	-	-	-	2,000	788,000	788,000	-	-	-
30768	Keen Mountain Correctional Center	340,000	-	-	11,000	6,000	15,000	-	-	-	-	-	-	2,000	18,000	292,000	292,000	-	-
30769	Greensville Correctional Center	908,000	-	-	29,000	17,000	40,000	7,000	-	-	-	-	-	8,000	49,000	774,000	774,000	-	-
30770	Dillwyn Correctional Center	432,000	-	-	14,000	7,000	19,000	8,000	-	-	-	-	-	2,000	23,000	363,000	363,000	-	-
30771	Indian Creek Correctional Center	289,000	-	-	9,000	5,000	13,000	-	-	-	-	-	-	-	17,000	245,000	245,000	-	-
30772	Haynesville Correctional Center	485,000	-	-	15,000	10,000	21,000	8,000	-	-	-	-	-	4,000	25,000	410,000	410,000	-	-
30773	Coffeywood Correctional Center	364,000	-	-	11,000	6,000	15,000	21,000	-	-	-	-	-	(1,000)	18,000	292,000	292,000	-	-
30774	Lunenburg Correctional Center	317,000	-	-	10,000	6,000	14,000	3,000	-	-	-	-	-	2,000	17,000	269,000	269,000	-	-
30775	Poahontas State Correctional Center	354,000	-	-	10,000	6,000	14,000	30,000	-	-	-	-	-	(3,000)	18,000	273,000	273,000	-	-
30776	Green Rock Correctional Center	372,000	-	-	12,000	8,000	17,000	-	-	-	-	11,000	6,000	22,000	330,000	330,000	-	-	-
30777	Department of Juvenile Justice	5,968,000	-	-	187,000	109,000	256,000	169,000	-	-	-	-	-	25,000	310,000	4,962,000	4,962,000	-	-
30778	Department of Forensic Science	1,931,000	-	-	63,000	37,000	87,000	-	-	-	-	19,000	23,000	104,000	1,682,000	1,682,000	-	-	-
30785	River North Correctional Center	363,000	-	-	12,000	7,000	16,000	-	-	-	-	-	-	5,000	20,000	313,000	313,000	-	-
30786	Culpeper Correctional Center for Women	6,000	-	-	-	-	5,000	-	-	-	-	-	-	(1,000)	-	-	-	-	-
30794	Virginia Center for Behavioral Rehabilitation	1,535,000	-	-	45,000	27,000	62,000	112,000	-	-	-	-	-	(6,000)	76,000	1,207,000	1,207,000	-	-
30841	Department of Aviation	233,000	-	-	7,000	5,000	10,000	-	-	-	-	-	-	(1,000)	11,000	199,000	199,000	-	-
30848	Indigent Defense Commission	2,932,000	-	-	93,000	54,000	127,000	61,000	-	-	-	-	-	17,000	155,000	2,459,000	2,459,000	-	-
30851	Tobacco Indemnification & Revitalization Commission	87,000	-	-	3,000	2,000	4,000	-	-	-	-	5,000	2,000	-	81,000	-	-	-	-
30852	Virginia Tobacco Settlement Foundation	107,000	-	-	3,000	2,000	5,000	-	-	-	-	-	-	5,000	92,000	92,000	-	-	-
30912	Department of Veterans Services	653,000	-	-	24,000	13,000	33,000	-	-	-	-	69,000	20,000	39,000	633,000	633,000	-	-	-
30922	Sitter-Barfoot Veterans Care Center	1,047,000	-	-	38,000	22,000	52,000	-	-	-	-	100,000	29,000	61,000	1,003,000	1,003,000	-	-	-
30937	Southern Virginia Higher Education Center	192,000	-	-	6,000	4,000	8,000	-	-	-	-	-	-	-	11,000	163,000	163,000	-	-
30938	New College Institute	63,000	-	-	2,000	1,000	3,000	-	-	-	-	-	-	(2,000)	3,000	52,000	52,000	-	-
3094																			

Virginia Retirement System  
Finance Division  
Analysis of Change in Net OPEB Liability - GLI  
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	LESS: FY 2017	PLUS: FY 2017	Deferred	Deferred	PLUS: FY 2017	Deferred	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
					Deferred Inflows Investment Experience	Inflows Expected vs Actual Experience	Inflows Deferred Change In Assumptions	Inflows Deferred Change In Proportion	Inflows Deferred Expected vs Actual Experience	Outflows Deferred Investment Experience	Outflows Deferred Change In Assumptions	Outflows Deferred Change In Proportion	Outflows Deferred Expected vs Actual Experience	Outflows Deferred Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	June 30, 2017 Net OPEB Liability	June 30, 2017 Net OPEB Liability		
	VRS Group Life Plan Total	1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	-	-	-	17,309,000	16,868,000	94,082,000	1,504,840,000	1,504,840,000	-
	Employer Allocation																			
40116	Caroline County School Board	1,917,000	-	-	63,000	38,000	87,000	-	-	-	-	-	-	-	35,000	26,000	105,000	1,685,000	1,685,000	-
40117	Carroll County School Board	1,980,000	-	-	66,000	39,000	91,000	-	-	-	-	-	-	-	55,000	30,000	110,000	1,759,000	1,759,000	-
40118	Charles City County School Board	438,000	-	-	14,000	8,000	20,000	-	-	-	-	-	-	-	3,000	5,000	23,000	381,000	381,000	-
40119	Charlotte County School Board	1,077,000	-	-	34,000	20,000	47,000	20,000	-	-	-	-	-	-	-	6,000	56,000	906,000	906,000	-
40120	Chesterfield County School Board	27,060,000	-	-	893,000	526,000	1,222,000	-	-	-	-	-	-	-	444,000	347,000	1,484,000	23,727,000	23,727,000	-
40121	Clarke County School Board	1,136,000	-	-	37,000	22,000	50,000	-	-	-	-	-	-	-	-	12,000	61,000	978,000	978,000	-
40122	Craig County School Board	342,000	-	-	11,000	6,000	15,000	9,000	-	-	-	-	-	-	-	1,000	17,000	285,000	285,000	-
40123	Culpeper County School Board	4,103,000	-	-	133,000	79,000	183,000	-	-	-	-	-	-	-	16,000	43,000	222,000	3,545,000	3,545,000	-
40124	Cumberland County School Board	758,000	-	-	25,000	14,000	34,000	-	-	-	-	-	-	-	5,000	8,000	41,000	657,000	657,000	-
40125	Dickenson County School Board	1,038,000	-	-	30,000	17,000	40,000	105,000	-	-	-	-	-	-	-	(10,000)	50,000	786,000	786,000	-
40126	Dinwiddie County School Board	2,164,000	-	-	72,000	42,000	98,000	-	-	-	-	-	-	-	42,000	29,000	119,000	1,904,000	1,904,000	-
40128	Essex County Public Schools	795,000	-	-	25,000	15,000	34,000	21,000	-	-	-	-	-	-	-	3,000	40,000	663,000	663,000	-
40129	Fairfax County School Board	133,836,000	-	-	4,430,000	2,579,000	6,045,000	-	-	-	-	-	-	-	2,217,000	1,737,000	7,376,000	117,380,000	117,380,000	-
40130	Fauquier County School Board	7,028,000	-	-	225,000	132,000	307,000	78,000	-	-	-	-	-	-	-	53,000	372,000	5,967,000	5,967,000	-
40131	Floyd County School Board	992,000	-	-	31,000	18,000	43,000	23,000	-	-	-	-	-	-	-	5,000	51,000	831,000	831,000	-
40132	Fluvanna County Public Schools	2,276,000	-	-	73,000	43,000	99,000	27,000	-	-	-	-	-	-	-	17,000	121,000	1,930,000	1,930,000	-
40133	Franklin County Public Schools	3,822,000	-	-	126,000	75,000	173,000	-	-	-	-	-	-	-	71,000	51,000	211,000	3,359,000	3,359,000	-
40134	Frederick County School Board	8,200,000	-	-	263,000	155,000	360,000	60,000	-	-	-	-	-	-	-	67,000	437,000	6,992,000	6,992,000	-
40135	Giles County Schools	1,160,000	-	-	37,000	22,000	51,000	8,000	-	-	-	-	-	-	-	10,000	62,000	990,000	990,000	-
40136	Gloucester County School Board	2,758,000	-	-	92,000	54,000	127,000	-	-	-	-	-	-	-	83,000	43,000	153,000	2,458,000	2,458,000	-
40137	Goochland County School Board	1,401,000	-	-	46,000	26,000	63,000	-	-	-	-	-	-	-	8,000	16,000	76,000	1,214,000	1,214,000	-
40138	Grayson County School Board	820,000	-	-	27,000	17,000	37,000	-	-	-	-	-	-	-	21,000	12,000	46,000	726,000	726,000	-
40139	Greene County Public Schools	1,620,000	-	-	53,000	31,000	72,000	-	-	-	-	-	-	-	8,000	18,000	88,000	1,402,000	1,402,000	-
40140	Greensville County School Board	1,193,000	-	-	38,000	23,000	52,000	9,000	-	-	-	-	-	-	-	9,000	64,000	1,016,000	1,016,000	-
40141	Halifax County School Board	2,752,000	-	-	86,000	50,000	118,000	81,000	-	-	-	-	-	-	-	11,000	143,000	2,285,000	2,285,000	-
40142	Hanover County School Board	9,413,000	-	-	307,000	182,000	489,000	-	-	-	-	-	-	-	66,000	130,000	510,000	8,163,000	8,163,000	-
40143	Henrico County School Board	24,741,000	-	-	802,000	472,000	1,097,000	-	-	-	-	-	-	-	19,000	243,000	1,332,000	21,300,000	21,300,000	-
40144	Henry County Public Schools	3,423,000	-	-	111,000	66,000	153,000	-	-	-	-	-	-	-	19,000	36,000	185,000	2,963,000	2,963,000	-
40145	Highland County Public Schools	174,000	-	-	6,000	3,000	8,000	-	-	-	-	-	-	-	6,000	3,000	10,000	156,000	156,000	-
40146	Isle of Wight County Schools	2,759,000	-	-	89,000	52,000	122,000	8,000	-	-	-	-	-	-	-	26,000	149,000	2,365,000	2,365,000	-
40148	King George County School Board	1,975,000	-	-	70,000	41,000	96,000	-	-	-	-	-	-	-	155,000	50,000	117,000	1,856,000	1,856,000	-
40149	King & Queen County School Board	415,000	-	-	14,000	7,000	19,000	-	-	-	-	-	-	-	7,000	5,000	23,000	364,000	364,000	-
40150	King William County School Board	1,134,000	-	-	36,000	21,000	50,000	11,000	-	-	-	-	-	-	-	9,000	61,000	964,000	964,000	-
40151	Lancaster County Public Schools	724,000	-	-	24,000	14,000	32,000	-	-	-	-	-	-	-	7,000	8,000	40,000	629,000	629,000	-
40152	Lee County School Board	1,735,000	-	-	57,000	33,000	77,000	-	-	-	-	-	-	-	9,000	19,000	94,000	1,502,000	1,502,000	-
40153	Loudoun County School Board	49,354,000	-	-	1,666,000	981,000	2,280,000	-	-	-	-	-	-	-	1,789,000	824,000	2,768,000	44,272,000	44,272,000	-
40154	Louisa County Public Schools	2,571,000	-	-	83,000	49,000	114,000	-	-	-	-	-	-	-	-	22,000	138,000	2,209,000	2,209,000	-
40155	Lunenburg County School Board	803,000	-	-	23,000	14,000	32,000	66,000	-	-	-	-	-	-	-	(5,000)	39,000	622,000	622,000	-
40156	Madison County School Board	928,000	-	-	31,000	18,000	42,000	-	-	-	-	-	-	-	21,000	13,000	52,000	819,000	819,000	-
40157	Mathews County School Board	623,000	-	-	20,000	12,000	28,000	-	-	-	-	-	-	-	-	7,000	33,000	537,000	537,000	-
40158	Mecklenburg County School Board	2,163,000	-	-	68,000	41,000	93,000	48,000	-	-	-	-	-	-	-	11,000	113,000	1,811,000	1,811,000	-
40159	Middlesex County School Board	700,000	-	-	23,000	13,000	31,000	-	-	-	-	-	-	-	-	5,000	38,000	600,000	600,000	-
40160	Montgomery County School Board	4,615,000	-	-	152,000	90,000	209,000	-	-	-	-	-	-	-	78,000	59,000	252,000	4,049,000	4,049,000	-
40162	Nelson County Public Schools	1,099,000	-	-	35,000	20,000	48,000	19,000	-	-	-	-	-	-	-	7,000	58,000	926,000	926,000	-
40163	New Kent County School Board	1,462,000	-	-	48,000	29,000	66,000	-	-	-	-	-	-	-	27,000	19,000	81,000	1,284,000	1,284,000	-
40165	Northampton County Schools	881,000	-	-	28,000	16,000	39,000	8,000	-	-	-	-	-	-	-	6,000	46,000	750,000	750,000	-
40166	Northumberland County School Board	735,000	-	-	24,000	14,000	33,000	-	-	-	-	-	-	-	8,000	8,000	40,000	640,000	640,000	-
40167	Nottoway County School Board	1,071,000	-	-	35,000	20,000	48,000	-	-	-	-	-	-	-	-	13,000	57,000	924,000	924,000	-
40168	Orange County Public Schools	2,542,000	-	-	81,000	48,000	110,000	41,000	-	-	-	-	-	-	-	17,000	134,000	2,145,000	2,145,000	-
40169	Page County Public Schools	1,777,000	-	-	56,000	34,000	77,000	29,000	-	-	-	-	-	-	-	12,000	94,000	1,499,000	1,499,000	-
40170	Patrick County School Board	1,263,000	-	-	41,000	24,000	56,000	-	-	-	-	-	-	-	3,000	13,000	68,000	1,090,000	1,090,000	-
40171	Pittsylvania County School Board	3,925,000	-	-	127,000	74,000	174,000	-	-	-	-	-	-	-	-	35,000	211,000	3,374,000	3,374,000	-
40172	Powhatan County School Board	2,253,000	-	-	73,000	44,000	100,000	-	-	-	-	-	-	-	7,000	23,000	120,000	1,946,000	1,946,000	-
40173	Prince Edward County School Board	1,155,000	-	-	36,000	21,000	49,000	43,000	-	-	-	-	-	-	-	3,000	59,000	950,000	950,000	-
40174	Prince George County School Board	3,127,000	-	-	99,000	59,000	136,000	51,000	-	-	-	-	-	-	-	21,000	165,000	2,638,000	2,638,000	-
40176	Prince William County School Board	48,510,000	-	-	1,606,000	946,000	2,199,000	-	-	-	-	-	-	-	945,000	651,000	2,668,000	42,687,000	42,687,000	-
40177	Pulaski County School Board	2,087,000	-	-	67,000	39,000	92,000	17,000	-	-	-	-	-	-	-	17,000	111,000	1,778,000	1,778,000	-
40178	Rappahannock County School Board	551,000	-	-	18,000	10,000	24,000	7,000	-	-	-	-	-	-	-	4,000	29,000	467,000	467,000	-
40179	Richmond County School Board	614,000	-	-	20,000	12,000	28,000	-	-	-	-	-	-	-	10,000	8,000	33,000	539,000	539,000	-
40180	Roanoke County School Board	7,053,000	-	-	236,000	140,000	323,000	-	-	-	-	-	-	-	209,000	108,000	392,000	6,279,000	6,279,000	-
40181	Rockbridge County School Board	1,539,000	-	-	49,000	29,000	68,000	8,000	-	-	-	-	-	-	-	13,000	83,000	1,315,000	1,315,000	-
40182	Rockingham County School Board	6,140,000	-	-	198,000	116,000	271,000	21,000	-	-	-	-	-	-	-	55,000	329,000	5,260,000	5,260,000	-
40183	Russell County School Board	1,747,000	-	-	55,000	33,000														

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

Employer Code	Entity	June 30, 2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	Deferred	Deferred	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	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	Employer OPEB Expense	Normal Employer Contributions	Net OPEB Liability	June 30, 2017 Net OPEB Liability	June 30, 2017 Net OPEB Liability	
VRS Group Life Plan Total		1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	-	-	-	94,082,000	1,504,840,000	1,504,840,000	-
Employer Allocation																		
40203	Charlottesville Public Schools	3,578,000	-	-	117,000	68,000	160,000	-	-	-	-	26,000	40,000	194,000	194,000	3,105,000	3,105,000	-
40205	Danville City Schools	3,081,000	-	-	96,000	57,000	132,000	85,000	-	-	-	-	13,000	160,000	2,564,000	2,564,000	-	-
40206	Fredericksburg City Schools	2,153,000	-	-	70,000	41,000	96,000	-	-	-	-	11,000	23,000	117,000	1,863,000	1,863,000	-	-
40207	Hampton City Schools	10,370,000	-	-	338,000	199,000	462,000	-	-	-	-	52,000	110,000	562,000	8,971,000	8,971,000	-	-
40208	Harrisonburg City School Board	3,398,000	-	-	115,000	68,000	158,000	-	-	-	-	139,000	59,000	192,000	3,063,000	3,063,000	-	-
40209	Hopewell City School Board	2,257,000	-	-	76,000	44,000	104,000	-	-	-	-	73,000	36,000	127,000	2,015,000	2,015,000	-	-
40210	Lynchburg Public Schools	5,425,000	-	-	174,000	101,000	238,000	54,000	-	-	-	-	42,000	288,000	4,612,000	4,612,000	-	-
40211	Newport News Public Schools	15,257,000	-	-	493,000	291,000	675,000	19,000	-	-	-	-	144,000	818,000	13,105,000	13,105,000	-	-
40212	Norfolk Public Schools	21,078,000	-	-	659,000	388,000	903,000	598,000	-	-	-	-	86,000	1,094,000	17,522,000	17,522,000	-	-
40213	Petersburg City Schools	2,319,000	-	-	69,000	41,000	95,000	147,000	-	-	-	-	(6,000)	115,000	1,846,000	1,846,000	-	-
40214	Portsmouth School Board	7,799,000	-	-	244,000	144,000	334,000	219,000	-	-	-	-	33,000	406,000	6,485,000	6,485,000	-	-
40215	Radford City School Board	803,000	-	-	27,000	16,000	37,000	-	-	-	-	24,000	12,000	44,000	715,000	715,000	-	-
40216	Richmond Public Schools	15,443,000	-	-	491,000	289,000	671,000	243,000	-	-	-	-	101,000	815,000	13,035,000	13,035,000	-	-
40217	Roanoke City School Board	7,488,000	-	-	245,000	144,000	335,000	-	-	-	-	63,000	84,000	407,000	6,504,000	6,504,000	-	-
40219	Staunton City Schools	1,638,000	-	-	52,000	31,000	72,000	15,000	-	-	-	-	13,000	87,000	1,394,000	1,394,000	-	-
40220	Suffolk City School Board	7,067,000	-	-	228,000	133,000	312,000	27,000	-	-	-	-	63,000	379,000	6,051,000	6,051,000	-	-
40222	Winchester Public Schools	2,812,000	-	-	90,000	53,000	123,000	32,000	-	-	-	-	21,000	150,000	2,385,000	2,385,000	-	-
40223	Martinsville City Schools	1,130,000	-	-	36,000	21,000	49,000	23,000	-	-	-	-	7,000	60,000	948,000	948,000	-	-
40224	Falls Church Public Schools	2,424,000	-	-	79,000	46,000	107,000	-	-	-	-	-	24,000	130,000	2,086,000	2,086,000	-	-
40225	Colonial Heights City Schools	1,786,000	-	-	57,000	34,000	79,000	12,000	-	-	-	-	15,000	95,000	1,524,000	1,524,000	-	-
40230	Covington City School Board	506,000	-	-	17,000	10,000	24,000	-	-	-	-	24,000	9,000	28,000	460,000	460,000	-	-
40231	Fairfax City School Board	9,000	-	-	-	1,000	-	-	-	-	-	-	-	-	8,000	8,000	-	-
40232	Franklin City Public Schools	747,000	-	-	23,000	14,000	32,000	19,000	-	-	-	-	4,000	39,000	624,000	624,000	-	-
40233	Chesapeake Public Schools	21,297,000	-	-	694,000	408,000	950,000	-	-	-	-	119,000	229,000	1,153,000	18,440,000	18,440,000	-	-
40234	Virginia Beach City School Board	38,198,000	-	-	1,232,000	726,000	1,687,000	103,000	-	-	-	-	348,000	2,048,000	32,750,000	32,750,000	-	-
40236	Manassas Park City Schools	2,074,000	-	-	64,000	39,000	88,000	69,000	-	-	-	-	6,000	107,000	1,713,000	1,713,000	-	-
40306	Town of West Point School Board	469,000	-	-	16,000	10,000	23,000	-	-	-	-	34,000	11,000	27,000	438,000	438,000	-	-
40307	Lexington City School Board	255,000	-	-	9,000	4,000	12,000	-	-	-	-	7,000	4,000	14,000	227,000	227,000	-	-
40308	Waynesboro Public Schools	1,700,000	-	-	55,000	33,000	76,000	-	-	-	-	9,000	18,000	92,000	1,471,000	1,471,000	-	-
40309	Town of Colonial Beach Schools	333,000	-	-	11,000	7,000	15,000	-	-	-	-	10,000	5,000	19,000	296,000	296,000	-	-
40313	Galax City Schools	682,000	-	-	22,000	12,000	30,000	8,000	-	-	-	-	5,000	35,000	580,000	580,000	-	-
40314	Norton City Schools	371,000	-	-	12,000	6,000	16,000	11,000	-	-	-	-	1,000	19,000	308,000	308,000	-	-
40332	Manassas City Schools	5,389,000	-	-	172,000	101,000	235,000	73,000	-	-	-	-	38,000	284,000	4,562,000	4,562,000	-	-
40335	City of Salem Schools	2,083,000	-	-	67,000	39,000	92,000	10,000	-	-	-	-	18,000	112,000	1,781,000	1,781,000	-	-
40402	Williamsburg-James City County School Board	6,505,000	-	-	210,000	124,000	288,000	9,000	-	-	-	-	61,000	350,000	5,585,000	5,585,000	-	-
40403	Poquoson City Public Schools	1,084,000	-	-	35,000	21,000	48,000	-	-	-	-	4,000	12,000	59,000	937,000	937,000	-	-
40410	Valley Vocational Technical Center	188,000	-	-	6,000	4,000	8,000	-	-	-	-	-	-	9,000	161,000	161,000	-	-
40412	Charlottesville/Albemarle Vo-Tech Center	103,000	-	-	4,000	2,000	5,000	-	-	-	-	7,000	2,000	6,000	95,000	95,000	-	-
40413	The Pruden Center for Industry and Technology	143,000	-	-	4,000	2,000	6,000	14,000	-	-	-	-	(1,000)	7,000	109,000	109,000	-	-
40414	Jackson River Technical Center	80,000	-	-	2,000	1,000	2,000	24,000	-	-	-	-	(3,000)	3,000	45,000	45,000	-	-
40415	New Horizons Technical Center	766,000	-	-	25,000	15,000	35,000	-	-	-	-	17,000	11,000	43,000	676,000	676,000	-	-
40416	Northern Neck Regional Vocational Center	112,000	-	-	3,000	2,000	5,000	6,000	-	-	-	-	-	6,000	90,000	90,000	-	-
40417	Rowanty Vocational Technical Center	71,000	-	-	2,000	2,000	3,000	-	-	-	-	-	1,000	4,000	61,000	61,000	-	-
40418	Amelia-Nottoway Vocational Center	20,000	-	-	1,000	-	1,000	-	-	-	-	-	-	1,000	17,000	17,000	-	-
40421	Northern Neck Regional Special Education Program	72,000	-	-	2,000	2,000	3,000	-	-	-	-	4,000	2,000	5,000	66,000	66,000	-	-
40423	Maggie Walker Governor's School for Govt & Intl Studies	412,000	-	-	13,000	9,000	18,000	-	-	-	-	-	7,000	21,000	358,000	358,000	-	-
40424	Appomattox Region Governor's School	172,000	-	-	5,000	4,000	7,000	8,000	-	-	-	-	1,000	8,000	141,000	141,000	-	-
40425	Bridging Communities Regional Career and Tech Center	44,000	-	-	1,000	1,000	2,000	-	-	-	-	-	-	2,000	38,000	38,000	-	-
55100	Accomack County	1,076,000	-	-	35,000	20,000	48,000	-	-	-	-	-	7,000	57,000	923,000	923,000	-	-
55101	Albemarle County	3,746,000	-	-	121,000	71,000	165,000	11,000	-	-	-	-	34,000	201,000	3,211,000	3,211,000	-	-
55102	Alleghany County	675,000	-	-	22,000	13,000	31,000	-	-	-	-	14,000	10,000	38,000	595,000	595,000	-	-
55103	Amelia County	383,000	-	-	12,000	7,000	17,000	5,000	-	-	-	-	3,000	21,000	324,000	324,000	-	-
55104	Amherst County	732,000	-	-	25,000	14,000	34,000	-	-	-	-	29,000	12,000	41,000	659,000	659,000	-	-
55105	Appomattox County	391,000	-	-	12,000	8,000	17,000	5,000	-	-	-	-	3,000	21,000	331,000	331,000	-	-
55107	Augusta County	1,850,000	-	-	62,000	36,000	85,000	-	-	-	-	53,000	28,000	102,000	1,646,000	1,646,000	-	-
55108	Bath County	264,000	-	-	8,000	5,00												

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

Employer Code	Entity	June 30, 2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	Deferred	Deferred	Less: FY 2017	LESS: FY 2017	Deferred	PLUS: FY 2017	PLUS: FY 2017	Deferred	PLUS: FY 2017	LESS: FY 2017	Calculated	Actual	Difference
		Net OPEB				Inflows	Outflows	Inflows	Outflows	Outflows	Outflows	Outflows	Outflows	Employer	Normal	June 30, 2017	June 30, 2017	
		Liability	Deferred	Deferred	Investment	Expected	Expected	Change in	Change in	Expected	Investment	Change in	Change in	OPEB	Employer	Net	Net OPEB	
VRS Group Life Plan Total		1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	-	16,868,000	94,082,000	1,504,840,000	1,504,840,000	-	
Employer Allocation																		
55136	Gloucester County	1,341,000	-	-	43,000	26,000	59,000	-	-	-	-	-	13,000	72,000	1,154,000	1,154,000	-	
55137	Goochland County	949,000	-	-	31,000	18,000	43,000	-	-	-	-	13,000	11,000	52,000	829,000	829,000	-	
55138	Grayson County	392,000	-	-	13,000	7,000	18,000	-	-	-	-	8,000	6,000	23,000	345,000	345,000	-	
55139	Greene County	502,000	-	-	17,000	9,000	23,000	-	-	-	-	8,000	7,000	28,000	440,000	440,000	-	
55140	Greensville County	415,000	-	-	14,000	8,000	19,000	-	-	-	-	9,000	6,000	22,000	367,000	367,000	-	
55141	Halifax County	749,000	-	-	24,000	15,000	33,000	-	-	-	-	-	9,000	39,000	647,000	647,000	-	
55142	Hanover County	5,676,000	-	-	186,000	110,000	255,000	-	-	-	-	67,000	67,000	309,000	4,950,000	4,950,000	-	
55143	Henrico County	22,983,000	-	-	753,000	443,000	1,030,000	-	-	-	-	226,000	265,000	1,250,000	19,998,000	19,998,000	-	
55144	Henry County	1,515,000	-	-	49,000	29,000	67,000	-	-	-	-	-	14,000	82,000	1,302,000	1,302,000	-	
55145	Highland County	127,000	-	-	4,000	2,000	6,000	-	-	-	-	-	-	6,000	109,000	109,000	-	
55146	Isle of Wight County	1,219,000	-	-	39,000	24,000	54,000	-	-	-	-	-	13,000	66,000	1,049,000	1,049,000	-	
55147	James City County	3,679,000	-	-	120,000	70,000	164,000	-	-	-	-	-	18,000	39,000	3,183,000	3,183,000	-	
55148	King George County	959,000	-	-	32,000	19,000	43,000	-	-	-	-	17,000	12,000	52,000	842,000	842,000	-	
55149	King and Queen County	219,000	-	-	7,000	4,000	10,000	-	-	-	-	-	5,000	11,000	192,000	192,000	-	
55150	King William County	353,000	-	-	11,000	7,000	16,000	-	-	-	-	-	3,000	18,000	304,000	304,000	-	
55151	Lancaster County	445,000	-	-	14,000	8,000	20,000	4,000	-	-	-	-	3,000	23,000	379,000	379,000	-	
55152	Lee County	477,000	-	-	15,000	9,000	21,000	9,000	-	-	-	-	2,000	24,000	401,000	401,000	-	
55153	Loudoun County	18,888,000	-	-	613,000	361,000	839,000	-	-	-	-	44,000	191,000	1,019,000	16,291,000	16,291,000	-	
55154	Louisa County	1,096,000	-	-	36,000	21,000	49,000	-	-	-	-	8,000	13,000	60,000	951,000	951,000	-	
55155	Lunenburg County	212,000	-	-	7,000	4,000	9,000	5,000	-	-	-	-	1,000	12,000	176,000	176,000	-	
55156	Madison County	413,000	-	-	14,000	8,000	19,000	-	-	-	-	13,000	6,000	24,000	367,000	367,000	-	
55157	Mathews County	242,000	-	-	8,000	4,000	10,000	7,000	-	-	-	-	1,000	12,000	202,000	202,000	-	
55158	Mecklenburg County	782,000	-	-	26,000	14,000	35,000	-	-	-	-	-	5,000	9,000	678,000	678,000	-	
55159	Middlesex County	263,000	-	-	9,000	4,000	12,000	-	-	-	-	-	-	4,000	15,000	227,000	227,000	-
55160	Montgomery County	1,693,000	-	-	54,000	32,000	74,000	22,000	-	-	-	-	12,000	89,000	1,434,000	1,434,000	-	
55162	Nelson County	377,000	-	-	12,000	7,000	19,000	-	-	-	-	-	5,000	21,000	325,000	325,000	-	
55163	New Kent County	806,000	-	-	27,000	15,000	37,000	-	-	-	-	19,000	12,000	45,000	713,000	713,000	-	
55165	Northampton County	780,000	-	-	25,000	15,000	34,000	8,000	-	-	-	-	6,000	40,000	664,000	664,000	-	
55166	Northumberland County	366,000	-	-	13,000	7,000	17,000	-	-	-	-	19,000	8,000	20,000	336,000	336,000	-	
55167	Nottoway County	319,000	-	-	10,000	7,000	14,000	-	-	-	-	-	4,000	17,000	275,000	275,000	-	
55168	Orange County	951,000	-	-	32,000	18,000	43,000	-	-	-	-	20,000	13,000	52,000	839,000	839,000	-	
55169	Page County	655,000	-	-	21,000	12,000	29,000	3,000	-	-	-	-	5,000	34,000	561,000	561,000	-	
55170	Patrick County	516,000	-	-	17,000	10,000	23,000	-	-	-	-	-	7,000	6,000	28,000	451,000	451,000	-
55171	Pittsylvania County	1,349,000	-	-	44,000	26,000	60,000	-	-	-	-	7,000	14,000	73,000	1,167,000	1,167,000	-	
55172	Powhatan County	718,000	-	-	24,000	14,000	33,000	-	-	-	-	21,000	11,000	40,000	639,000	639,000	-	
55173	Prince Edward County	490,000	-	-	16,000	9,000	21,000	9,000	-	-	-	-	3,000	26,000	412,000	412,000	-	
55174	Prince George County	1,199,000	-	-	38,000	23,000	53,000	9,000	-	-	-	-	9,000	63,000	1,022,000	1,022,000	-	
55176	Prince William County	23,651,000	-	-	768,000	452,000	1,051,000	-	-	-	-	57,000	239,000	1,276,000	20,400,000	20,400,000	-	
55177	County of Pulaski	1,084,000	-	-	36,000	21,000	49,000	-	-	-	-	16,000	14,000	949,000	949,000	949,000	-	
55178	Rappahannock County	278,000	-	-	8,000	6,000	11,000	16,000	-	-	-	-	-	14,000	223,000	223,000	-	
55179	Richmond County	253,000	-	-	8,000	5,000	11,000	-	-	-	-	-	4,000	13,000	220,000	220,000	-	
55180	Roanoke County	4,352,000	-	-	142,000	83,000	195,000	-	-	-	-	32,000	48,000	236,000	3,776,000	3,776,000	-	
55181	Rockbridge County	610,000	-	-	20,000	12,000	27,000	-	-	-	-	8,000	7,000	33,000	533,000	533,000	-	
55182	Rockingham County	2,317,000	-	-	77,000	46,000	105,000	-	-	-	-	52,000	32,000	128,000	2,045,000	2,045,000	-	
55183	Russell County	538,000	-	-	18,000	10,000	24,000	-	-	-	-	-	8,000	29,000	465,000	465,000	-	
55184	Scott County	535,000	-	-	17,000	10,000	23,000	11,000	-	-	-	-	3,000	27,000	450,000	450,000	-	
55185	Shenandoah County	1,204,000	-	-	38,000	23,000	52,000	17,000	-	-	-	-	8,000	64,000	1,018,000	1,018,000	-	
55186	Smyth County	724,000	-	-	23,000	13,000	31,000	17,000	-	-	-	-	4,000	38,000	606,000	606,000	-	
55187	Southampton County	727,000	-	-	24,000	14,000	33,000	-	-	-	-	-	9,000	39,000	635,000	635,000	-	
55188	Spotsylvania County	4,424,000	-	-	146,000	86,000	200,000	-	-	-	-	-	75,000	58,000	3,881,000	3,881,000	-	
55189	Stafford County	4,621,000	-	-	155,000	92,000	212,000	-	-	-	-	-	143,000	72,000	4,120,000	4,120,000	-	
55190	Surry County	377,000	-	-	12,000	8,000	17,000	-	-	-	-	-	6,000	5,000	21,000	330,000	330,000	-
55191	Sussex County	491,000	-	-	15,000	9,000	20,000	29,000	-	-	-	-	(1,000)	24,000	393,000	393,000	-	
55192	Tazewell County	1,115,000	-	-	35,000	20,000	48,000	33,000	-	-	-	-	4,000	58,000	925,000	925,000	-	
55193	Warren County	956,000	-	-	32,000	18,000	43,000	-	-	-	-	17,000	12,000	52,000	840,000	840,000	-	
55195	Washington County	1,013,000	-	-	32,000	19,000	44,000	21,000	-	-	-	-	6,000	53,000	850,000	850,000	-	
55196	Westmoreland County	500,000	-	-	18,000	11,000	25,000	-	-	-	-	56,000	15,000	29,000	488,000	488,000	-	
55197	Wise County	1,038,000	-	-	32,000	20,000	44,000	33,000	-	-	-	-	4,000	54,000	859,000	859,000	-	
55198	Wythe County	630,000	-	-	21,000	12,000	29,000	-										

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

Employer Code	Entity	June 30, 2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	Deferred	Deferred	Less: FY 2017	Deferred	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	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	Employer OPEB Expense	Normal Employer Contributions	June 30, 2017 Net OPEB Liability	June 30, 2017 Net OPEB Liability	
VRS Group Life Plan Total		1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	-	16,868,000	94,082,000	1,504,840,000	1,504,840,000	-
Employer Allocation																	
55221	City of Williamsburg	957,000	-	-	31,000	18,000	42,000	8,000	-	-	-	-	7,000	50,000	815,000	815,000	-
55222	City of Winchester	2,367,000	-	-	75,000	45,000	103,000	35,000	-	-	-	-	15,000	124,000	2,000,000	2,000,000	-
55223	City of Martinsville	1,309,000	-	-	41,000	25,000	56,000	30,000	-	-	-	-	6,000	68,000	1,095,000	1,095,000	-
55224	City of Falls Church	128,000	-	-	4,000	2,000	6,000	-	-	-	-	-	3,000	7,000	112,000	112,000	-
55225	City of Colonial Heights	1,278,000	-	-	40,000	24,000	55,000	30,000	-	-	-	-	7,000	67,000	1,069,000	1,069,000	-
55226	Town of Front Royal	701,000	-	-	23,000	13,000	31,000	-	-	-	3,000	8,000	39,000	606,000	606,000	-	
55227	Town of Boyce	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55228	Town of Middletown	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55229	Town of Chilhowie	81,000	-	-	3,000	1,000	4,000	-	-	-	-	(1,000)	3,000	69,000	69,000	-	
55230	City of Covington	361,000	-	-	12,000	6,000	16,000	4,000	-	-	-	2,000	18,000	307,000	307,000	-	
55231	Town of Floyd	13,000	-	-	-	-	1,000	-	-	-	-	2,000	1,000	13,000	13,000	-	
55232	City of Franklin	731,000	-	-	23,000	13,000	32,000	14,000	-	-	-	4,000	39,000	614,000	614,000	-	
55233	City of Chesapeake	14,538,000	-	-	478,000	282,000	654,000	-	-	-	194,000	178,000	794,000	12,702,000	12,702,000	-	
55234	City of Virginia Beach	29,735,000	-	-	974,000	573,000	1,333,000	-	-	-	297,000	344,000	1,619,000	25,877,000	25,877,000	-	
55235	City of Norton	307,000	-	-	10,000	6,000	13,000	3,000	-	-	-	2,000	17,000	260,000	260,000	-	
55236	City of Manassas Park	855,000	-	-	28,000	16,000	38,000	-	-	-	4,000	9,000	46,000	740,000	740,000	-	
55237	Town of Exmore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55238	Town of Pound	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55239	Town of Grottoes	74,000	-	-	2,000	2,000	3,000	-	-	-	2,000	5,000	64,000	64,000	-	-	-
55240	Town of Onley	20,000	-	-	1,000	-	1,000	-	-	-	1,000	-	19,000	19,000	-	-	-
55241	Town of West Point	134,000	-	-	4,000	3,000	6,000	-	-	-	4,000	7,000	118,000	118,000	-	-	-
55242	Town of South Hill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55243	Town of Rural Retreat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55244	Town of Dillwyn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55245	Town of Scottsville	19,000	-	-	1,000	-	1,000	-	-	-	-	(1,000)	-	16,000	16,000	-	-
55246	Town of Burkeville	10,000	-	-	-	1,000	-	-	-	-	-	-	1,000	8,000	8,000	-	-
55247	Town of Madison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55248	Town of Pennington Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55249	Town of La Crosse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55250	Town of Rich Creek	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55251	Town of White Stone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55252	Town of Windsor	57,000	-	-	2,000	-	3,000	-	-	-	1,000	3,000	50,000	50,000	-	-	-
55253	Town of Haysi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55254	Town of Stephens City	39,000	-	-	1,000	-	2,000	-	-	-	(2,000)	3,000	31,000	31,000	-	-	-
55255	Town of Broadax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55256	Town of Mineral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55257	Town of Lebanon	197,000	-	-	6,000	4,000	9,000	-	-	-	3,000	3,000	12,000	172,000	172,000	-	-
55258	City of Newport News	4,681,000	-	-	172,000	101,000	235,000	-	-	-	529,000	148,000	286,000	4,564,000	4,564,000	-	-
55259	Town of Richlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55260	Town of Haymarket	60,000	-	-	2,000	1,000	2,000	5,000	-	-	-	-	3,000	47,000	47,000	-	-
55261	Town of Lovettsville	48,000	-	-	2,000	1,000	2,000	-	-	-	-	2,000	2,000	43,000	43,000	-	-
55300	Town of Abingdon	527,000	-	-	17,000	10,000	23,000	8,000	-	-	-	4,000	27,000	446,000	446,000	-	-
55301	Town of Dumfries	121,000	-	-	3,000	2,000	4,000	24,000	-	-	-	(3,000)	6,000	79,000	79,000	-	-
55302	Town of Iron Gate	8,000	-	-	-	1,000	-	-	-	-	-	(2,000)	-	5,000	5,000	-	-
55303	Town of Montross	10,000	-	-	-	1,000	-	-	-	-	-	(2,000)	-	7,000	7,000	-	-
55304	Town of South Boston	290,000	-	-	9,000	6,000	13,000	-	-	-	2,000	15,000	249,000	249,000	-	-	-
55305	Town of Gretna	44,000	-	-	1,000	1,000	2,000	-	-	-	(3,000)	1,000	36,000	36,000	-	-	-
55306	Town of Remington	15,000	-	-	-	-	1,000	-	-	-	-	1,000	13,000	13,000	-	-	-
55307	City of Lexington	496,000	-	-	14,000	8,000	20,000	46,000	-	-	-	(5,000)	24,000	379,000	379,000	-	-
55308	City of Waynesboro	1,274,000	-	-	40,000	24,000	55,000	25,000	-	-	-	7,000	67,000	1,070,000	1,070,000	-	-
55309	Town of Colonial Beach	177,000	-	-	6,000	3,000	8,000	3,000	-	-	-	1,000	9,000	149,000	149,000	-	-
55310	Town of Smithfield	257,000	-	-	9,000	5,000	12,000	-	-	-	12,000	5,000	15,000	233,000	233,000	-	-
55311	Town of Brookneal	25,000	-	-	1,000	1,000	1,000	-	-	-	-	3,000	2,000	23,000	23,000	-	-
55312	Town of Hamilton	27,000	-	-	1,000	1,000	1,000	-	-	-	-	1,000	2,000	23,000	23,000	-	-
55313	City of Galax	591,000	-	-	19,000	11,000	26,000	-	-	-	-	3,000	32,000	506,000	506,000	-	-
55314	Town of Jonesville	34,000	-	-	1,000	-	2,000	-	-	-	-	2,000	2,000	31,000	31,000	-	-
55315	Town of Wytheville	615,000	-	-	20,000	12,000	27,000	-	-	-	-	8,000	34,000	530,000	530,000	-	-
55316	City of Fairfax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55317	Town of Vienna	1,129,000	-	-	37,000	22,000	50,000	-	-	-	7,000	12,000	61,000	978,000	978,000	-	-
55318	Town of Vinton	321,000	-	-	11,000	7,000	15,000	-	-	-	23,000	7,000	19,000	299,000	299,000	-	-
55319	City of Emporia	404,000	-	-	14,000	8,000	19,000	-	-	-	17,000	7,000	22,000	365,000	365,000	-	-
55320	Town of Culpeper	891,000	-	-	29,000	17,000	40,000	-	-	-	5,000	10,000	48,000	772,000	772,000	-	-
55321	Town of Woodstock	245,000	-	-	8,000	5,000	11,000	-	-	-	-	-	12,000	212,000	212,000	-	-
55322	Town of Glasgow	13,000	-	-	-	-	1,000	-	-	-	-	1,000	1,000	12,000	12,000	-	-
55323	Town of Marion	303,000	-	-	10,000	6,000	14,000	-	-	-	11,000	5,000	18,000	271,000	271,000	-	-
55324	Town of Altavista	195,000	-	-	6,000	4,000	9,000	-	-	-	-	3,000	11,000	168,000	168,000	-	-
55325	Town of Herndon	1,566,000	-	-	51,000	31,000	70,000	-	-	-	14,000	18,000	84,000	1,362,000	1,362,000</		

Virginia Retirement System  
Finance Division  
Analysis of Change in Net OPEB Liability - GLI  
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	LESS: FY 2017	LESS: FY 2017	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
					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	LESS: FY 2017 Normal Employer Contributions	June 30, 2017 Net OPEB Liability	June 30, 2017 Net OPEB Liability		
VRS Group Life Plan Total		1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	17,309,000	16,868,000	94,082,000	1,504,840,000	1,504,840,000	-	
Employer Allocation																		
55340	Town of Blacksburg	1,365,000	-	-	45,000	26,000	61,000	-	-	-	-	9,000	15,000	73,000	1,184,000	1,184,000	-	
55341	Town of Chincoteague	181,000	-	-	6,000	3,000	8,000	-	-	-	-	-	1,000	10,000	155,000	155,000	-	
55342	Town of Lawrenceville	89,000	-	-	3,000	2,000	4,000	-	-	-	-	-	4,000	5,000	79,000	79,000	-	
55343	Town of Amherst	75,000	-	-	3,000	1,000	3,000	-	-	-	-	-	4,000	6,000	66,000	66,000	-	
55344	Town of Stanley	58,000	-	-	2,000	-	3,000	-	-	-	-	-	-	5,000	48,000	48,000	-	
55345	Town of Hillsville	135,000	-	-	4,000	3,000	6,000	-	-	-	-	-	3,000	8,000	117,000	117,000	-	
55346	Town of Elkton	95,000	-	-	3,000	2,000	4,000	3,000	-	-	-	-	-	5,000	78,000	78,000	-	
55347	Town of Bridgewater	213,000	-	-	8,000	4,000	10,000	-	-	-	-	-	-	-	-	-	-	
55348	Town of Purcellville	441,000	-	-	14,000	9,000	20,000	-	-	-	-	19,000	5,000	13,000	202,000	202,000	-	
55349	Town of Timberville	51,000	-	-	2,000	-	3,000	-	-	-	-	-	5,000	2,000	4,000	49,000	49,000	-
55350	Town of Wise	202,000	-	-	6,000	3,000	9,000	8,000	-	-	-	-	-	1,000	11,000	166,000	166,000	-
55351	Town of New Market	79,000	-	-	2,000	2,000	3,000	-	-	-	-	-	-	(2,000)	4,000	66,000	66,000	-
55352	Town of Tappahannock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55353	Town of Rocky Mount	252,000	-	-	8,000	5,000	12,000	-	-	-	-	-	-	-	-	-	-	-
55354	Town of Big Stone Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55355	Town of Luray	192,000	-	-	6,000	4,000	8,000	7,000	-	-	-	-	-	1,000	9,000	159,000	159,000	-
55357	Town of Strasburg	262,000	-	-	9,000	5,000	12,000	-	-	-	-	-	-	-	-	-	-	-
55358	Town of Appomattox	-	-	-	-	-	-	-	-	-	-	-	4,000	4,000	15,000	229,000	229,000	-
55359	Town of Clarksville	79,000	-	-	2,000	2,000	3,000	-	-	-	-	-	(1,000)	4,000	67,000	67,000	-	
55360	Town of Dublin	91,000	-	-	3,000	2,000	4,000	-	-	-	-	-	-	5,000	78,000	78,000	-	
55361	Town of Middleburg	76,000	-	-	3,000	2,000	3,000	-	-	-	-	-	-	4,000	68,000	68,000	-	
55362	Town of Edinburg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55363	Town of Chase City	110,000	-	-	3,000	2,000	5,000	5,000	-	-	-	-	-	-	6,000	89,000	89,000	-
55364	City of Bedford	352,000	-	-	11,000	7,000	16,000	-	-	-	-	-	-	-	-	-	-	-
55365	City of Poquoson	561,000	-	-	19,000	10,000	26,000	-	-	-	-	-	-	-	-	-	-	-
55366	Town of Ashland	6,000	-	-	10,000	6,000	13,000	4,000	-	-	-	14,000	8,000	31,000	497,000	497,000	-	
55367	Town of Broadway	83,000	-	-	3,000	1,000	4,000	-	-	-	-	-	-	2,000	17,000	260,000	260,000	-
55368	Town of Berryville	134,000	-	-	4,000	3,000	6,000	-	-	-	-	-	3,000	5,000	75,000	75,000	-	
55369	Town of Tazewell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55370	Town of Urbanna	8,000	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-
55371	Town of Bluefield	221,000	-	-	7,000	4,000	10,000	-	-	-	-	-	-	-	-	-	-	-
55372	Town of Weber City	18,000	-	-	-	-	1,000	-	-	-	-	-	-	(3,000)	2,000	12,000	12,000	-
55374	Town of Hurt	12,000	-	-	-	-	1,000	-	-	-	-	-	-	2,000	1,000	12,000	12,000	-
55375	Town of Waverly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55376	Town of Coeburn	73,000	-	-	2,000	2,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-
55377	Town of Dayton	73,000	-	-	2,000	2,000	3,000	-	-	-	-	-	-	-	-	-	-	-
55378	Town of Courtland	12,000	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-
55379	Town of Cape Charles	116,000	-	-	4,000	2,000	5,000	-	-	-	-	-	(2,000)	-	9,000	9,000	-	
55380	Town of Independence	-	-	-	-	-	-	-	-	-	-	-	4,000	6,000	103,000	103,000	-	
55381	Town of Warsaw	48,000	-	-	1,000	1,000	2,000	-	-	-	-	-	-	-	-	-	-	-
55382	Town of Grundy	69,000	-	-	2,000	1,000	3,000	-	-	-	-	-	-	(1,000)	5,000	57,000	57,000	-
55383	Town of Warrenton	517,000	-	-	17,000	11,000	24,000	-	-	-	-	-	-	-	-	-	-	-
55384	Town of Louisa	60,000	-	-	2,000	1,000	3,000	-	-	-	-	-	-	4,000	3,000	55,000	55,000	-
55385	Town of Kenbridge	40,000	-	-	1,000	1,000	2,000	-	-	-	-	-	-	-	2,000	34,000	34,000	-
55386	Town of Mt. Jackson	66,000	-	-	2,000	1,000	3,000	-	-	-	-	-	-	-	-	-	-	-
55387	Town of Pulaski	379,000	-	-	13,000	7,000	18,000	-	-	-	-	-	16,000	7,000	22,000	342,000	342,000	-
55388	Town of Jarratt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55389	Town of Pembroke	21,000	-	-	1,000	-	1,000	-	-	-	-	-	-	-	-	-	-	-
55390	Town of Parkley	23,000	-	-	1,000	-	1,000	-	-	-	-	-	-	-	-	-	-	-
55391	Town of Onancock	58,000	-	-	2,000	1,000	2,000	3,000	-	-	-	-	-	(1,000)	1,000	16,000	16,000	-
55392	Town of Victoria	49,000	-	-	2,000	1,000	2,000	-	-	-	-	-	-	-	-	-	-	-
55393	Town of Shenandoah	67,000	-	-	2,000	1,000	3,000	3,000	-	-	-	-	-	1,000	2,000	43,000	43,000	-
55394	Town of Gate City	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55395	Town of Round Hill	76,000	-	-	3,000	2,000	3,000	-	-	-	-	-	-	-	-	-	-	-
55396	Town of Kilmarnock	75,000	-	-	2,000	2,000	3,000	-	-	-	-	-	-	-	-	-	-	-
55397	Town of Orange	215,000	-	-	7,000	4,000	9,000	5,000	-	-	-	-	-	-	-	-	-	-
55398	Town of Saltville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55399	Town of Blackstone	203,000	-	-	6,000	4,000	8,000	11,000	-	-	-	-	-	-	-	-	-	-
55401	Southeastern Virginia Public Service Authority	572,000	-	-	18,000	10,000	25,000	14,000	-	-	-	-	-	-	-	-	-	-
55402	Pittsylvania County Service Authority	32,000	-	-	1,000	1,000	1,000	4,000	-	-	-	-	-	(1,000)	1,000	23,000	23,000	-
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	49,000	-	-	2,000	1,000	2,000	-	-	-	-	-	-	3,000	2,000	45,000	45,000	-
55404	Appomattox Regional Library	61,000	-	-	2,000	1,000	2,000	4,000	-	-	-	-	-	-	3,000	49,000	49,000	-
55405	Staunton Redevelopment & Housing Authority	34,000	-	-	1,000	-	2,000	-	-	-	-	-	-	-	1,000	30,000	30,000	-
55406	Hampton Newport News Community Services Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55408	Charles Pinckney Jones Memorial Library	6,000	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-
55409	Southside Regional Juvenile Group Home Commission	10,000	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-
55411	Hampton Roads Sanitation District	4,519,000	-	-	147,000	87,000	202,000	-	-	-	-	-	28,000	49,000	245,000	3,915,000	3,915,000	-
55412	Peninsula Airport Commission	231,000	-	-	7,000	4,000	10,000	12,000	-	-	-	-	-	-	11,000	187,000	187,000	-
55413	Richmond Redevelopment & Housing Authority	766,000	-	-	26,000	15,000	35,000	-	-	-	-	-	-	-	-	-	-	-
55415	Chesapeake Redevelopment & Housing Authority	188,000	-	-	6,000	4,000	8,000	-	-	-	-	-	-	4,000	10,000	164,000	164,000	-
55416	Alexandria Sanitation Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55417	Norfolk Airport Authority	1,049,000	-	-	35,000	21,000	48,000	-	-	-	-	-	30,000	16,000	58,000	933,000	933,000	-
55418	Charlottesville Redevelopment & Housing Authority	54,000	-	-	1,000	1,000	2,000	7,000	-	-	-	-	-	(1,000)	2,000	40,000	40,000	-
55419	Hampton Redevelopment & Housing Authority	277,000	-	-	9,000	5,000	12,000	-	-	-	-	-	-	-	-	-	-	-
55420	Loudoun County Sanitation Authority	1,920,000	-	-	64,000	39,000	88,000	-	-	-	-	-	-	-	-	-	-	-
55421	Danville Redevelopment & Housing Authority	-	-	-	2,000	2,000	5,000	-	-	-	-	-	61,000	30,000	107,000	1,713,000	1,713,000	-
55422	NRV Regional Water Authority	93,000	-	-	3,000	2,000	4,000	-	-	-	-	-	-	4,000	5,000	83,000	83,000	-
55423	Northern Virginia Juvenile Detention Home	438,000	-	-	13,000	8,000	17,000	39,000	-	-	-	-	-	(3,000)	21,000	337,000	337,000	-
55424	Hopewell Redevelopment and Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55425	Colonial Services Board	775,000	-	-	27,000	16,000	37,000	-	-	-	-	-	-	-	-	-	-	-
55426	Blacksburg-VPI Sanitation Authority	91,000	-	-	3,000	2,000	4,000	-	-	-	-	-	54,000	18,000	46,000	721,000	721,000	-

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

Employer Code	Entity	June 30, 2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	Deferred Inflows	Deferred Inflows	Less: FY 2017	LESS: FY 2017	Deferred Outflows	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	Investment Experience	Expected vs Actual Experience	Change In Assumptions	Change In Proportion	Expected vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	Net OPEB Liability	June 30, 2017	June 30, 2017	
VRS Group Life Plan Total		1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	-	-	16,868,000	94,082,000	1,504,840,000	1,504,840,000	-
Employer Allocation																		
55427	Potomac River Fisheries Commission	27,000	-	-	1,000	1,000	1,000	-	-	-	-	-	-	-	1,000	23,000	23,000	-
55428	Chesapeake Bay Bridge & Tunnel District	735,000	-	-	24,000	14,000	33,000	-	-	-	-	-	4,000	8,000	39,000	637,000	637,000	-
55429	Alexandria Redevelopment & Housing Authority	450,000	-	-	15,000	8,000	20,000	-	-	-	-	-	5,000	5,000	24,000	391,000	391,000	-
55430	Albemarle County Service Authority	354,000	-	-	12,000	6,000	16,000	-	-	-	-	-	-	6,000	19,000	307,000	307,000	-
55431	Franklin Redevelopment & Housing Authority	35,000	-	-	1,000	1,000	2,000	-	-	-	-	-	5,000	1,000	1,000	36,000	36,000	-
55432	Bristol Redevelopment & Housing Authority	90,000	-	-	3,000	2,000	4,000	-	-	-	-	-	-	4,000	5,000	80,000	80,000	-
55433	Norfolk Redevelopment & Housing Authority	1,245,000	-	-	42,000	24,000	57,000	-	-	-	-	35,000	18,000	69,000	1,106,000	1,106,000	-	
55435	Richmond Metropolitan Authority	396,000	-	-	12,000	7,000	16,000	30,000	-	-	-	-	(3,000)	18,000	310,000	310,000	-	
55436	Riverside Regional Jail	1,406,000	-	-	43,000	27,000	59,000	54,000	-	-	-	-	3,000	71,000	1,155,000	1,155,000	-	
55439	Rappahannock-Rapidan Planning District Commission	32,000	-	-	1,000	1,000	1,000	3,000	-	-	-	-	(1,000)	-	25,000	25,000	-	
55440	Shenandoah Valley Juvenile Detention Home	257,000	-	-	9,000	5,000	12,000	-	-	-	-	14,000	6,000	15,000	236,000	236,000	-	
55442	Southside Regional Library Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55443	Bedford Public Library	62,000	-	-	2,000	1,000	3,000	-	-	-	-	-	1,000	3,000	54,000	54,000	-	
55445	Chesterfield County Health Center Commission	660,000	-	-	21,000	12,000	28,000	16,000	-	-	-	-	3,000	35,000	551,000	551,000	-	
55446	Washington County Service Authority	333,000	-	-	11,000	5,000	15,000	4,000	-	-	-	-	2,000	17,000	283,000	283,000	-	
55447	Rappahannock Area Community Services Board	1,693,000	-	-	59,000	34,000	81,000	-	-	-	-	109,000	38,000	99,000	1,567,000	1,567,000	-	
55449	Hampton Roads Planning District Commission	316,000	-	-	9,000	6,000	13,000	19,000	-	-	-	-	(1,000)	16,000	252,000	252,000	-	
55450	Meherrin Regional Library	27,000	-	-	1,000	-	1,000	-	-	-	-	-	(2,000)	2,000	21,000	21,000	-	
55451	New River Valley Planning District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55452	Northern Virginia Healthcare Center & District Home	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55453	Rockbridge Area Community Services Board	369,000	-	-	12,000	7,000	16,000	5,000	-	-	-	-	3,000	19,000	313,000	313,000	-	
55454	Greensville/Emporia Department of Social Services	105,000	-	-	3,000	2,000	5,000	-	-	-	-	-	(2,000)	5,000	88,000	88,000	-	
55455	James City Service Authority	392,000	-	-	13,000	7,000	17,000	3,000	-	-	-	-	3,000	22,000	333,000	333,000	-	
55456	Accomack-Norhampton Planning District Commission	72,000	-	-	2,000	1,000	3,000	4,000	-	-	-	-	-	4,000	58,000	58,000	-	
55457	Harrisonburg/Rockingham Sewer Authority	143,000	-	-	5,000	3,000	6,000	-	-	-	-	-	4,000	6,000	127,000	127,000	-	
55458	Wytheville Redevelopment & Housing Authority	47,000	-	-	2,000	-	2,000	-	-	-	-	-	-	3,000	40,000	40,000	-	
55459	Waynesboro Redevelopment and Housing Authority	85,000	-	-	3,000	1,000	4,000	-	-	-	-	(2,000)	5,000	70,000	70,000	-		
55460	Region Ten Community Services Board	1,959,000	-	-	64,000	38,000	88,000	-	-	-	-	23,000	23,000	107,000	1,708,000	1,708,000	-	
55462	LENOWISCO Planning District Commission	36,000	-	-	1,000	1,000	1,000	5,000	-	-	-	-	(1,000)	1,000	26,000	26,000	-	
55465	Rivanna Water & Sewer Authority	429,000	-	-	14,000	9,000	19,000	-	-	-	-	8,000	5,000	24,000	376,000	376,000	-	
55466	Appomattox River Water Authority	143,000	-	-	4,000	3,000	6,000	3,000	-	-	-	-	-	8,000	119,000	119,000	-	
55467	Campbell County Utilities and Service Authority	113,000	-	-	4,000	2,000	5,000	-	-	-	-	-	3,000	6,000	99,000	99,000	-	
55469	Eastern Shore Community Services Board	445,000	-	-	15,000	9,000	20,000	-	-	-	-	14,000	7,000	25,000	397,000	397,000	-	
55470	ANCHOR Commission	18,000	-	-	1,000	-	1,000	-	-	-	-	-	(1,000)	-	15,000	15,000	-	
55471	Central Virginia Community Services	2,679,000	-	-	85,000	49,000	116,000	57,000	-	-	-	15,000	140,000	2,247,000	2,247,000	-		
55472	District 19 Community Services Board	856,000	-	-	26,000	15,000	35,000	55,000	-	-	-	-	(2,000)	43,000	680,000	680,000	-	
55473	Tidewater Transportation District	1,656,000	-	-	53,000	32,000	73,000	-	-	-	-	13,000	90,000	90,000	1,421,000	1,421,000	-	
55474	Upper Occoquan Sewage Authority	1,316,000	-	-	43,000	25,000	58,000	-	-	-	-	11,000	71,000	71,000	1,130,000	1,130,000	-	
55475	New River Valley Juvenile Detention Home	77,000	-	-	2,000	2,000	3,000	3,000	-	-	-	-	4,000	63,000	63,000	-		
55476	Rockbridge Regional Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55477	Frederick County Sanitation Authority	299,000	-	-	10,000	6,000	14,000	-	-	-	-	14,000	6,000	17,000	272,000	272,000	-	
55478	Western Tidewater Community Services Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55479	Cumberland Mountain Community Services	922,000	-	-	32,000	19,000	43,000	-	-	-	-	46,000	18,000	52,000	840,000	840,000	-	
55482	Middle Peninsula/Northern Neck Public Service Auth	1,216,000	-	-	41,000	24,000	56,000	-	-	-	-	45,000	20,000	69,000	1,091,000	1,091,000	-	
55483	Rockbridge County Public Service Authority	36,000	-	-	1,000	1,000	2,000	-	-	-	-	-	1,000	1,000	32,000	32,000	-	
55484	Danville-Pittsylvania Mental Health Services Board	870,000	-	-	29,000	18,000	40,000	-	-	-	-	31,000	15,000	48,000	781,000	781,000	-	
55485	Crater Youth Care Commission	119,000	-	-	4,000	2,000	5,000	3,000	-	-	-	-	-	6,000	99,000	99,000	-	
55486	Southeastern Tidewater Manpower Authority	185,000	-	-	6,000	3,000	8,000	8,000	-	-	-	-	1,000	10,000	151,000	151,000	-	
55487	Capital Regional Airport Commission	741,000	-	-	24,000	15,000	33,000	-	-	-	-	8,000	9,000	39,000	647,000	647,000	-	
55488	Northwestern Community Services Board	607,000	-	-	20,000	12,000	28,000	-	-	-	-	14,000	8,000	33,000	536,000	536,000	-	
55489	Harrisonburg-Rockingham Community Services Board	541,000	-	-	18,000	12,000	25,000	-	-	-	-	25,000	9,000	30,000	490,000	490,000	-	
55491	Middle Peninsula Regional Security Center	264,000	-	-	9,000	4,000	12,000	-	-	-	-	-	5,000	16,000	228,000	228,000	-	
55492	Northern Neck Planning District Commission	25,000	-	-	1,000	1,000	1,000	-	-	-	-	-	1,000	1,000	22,000	22,000	-	
55493	Planning District One Community Services Board	23,000	-	-	1,000	-	1,000	-	-	-	-	-	-	1,000	20,000	20,000	-	
55494	Rockbridge Area Social Services Board	86,000	-	-	3,000	1,000	4,000	-	-	-	-	(1,000)	4,000	73,000	73,000	-		
55495	Dinwiddie County Water Authority	50,000	-	-	2,000	1,000	2,000	-	-	-	-	-	-	2,000	43,000	43,000	-	
55496	Rappahannock Rapidan Community Services	994,000	-	-	32,000	18,000	44,000	10,000	-	-	-	-	7,000	52,000	845,000	845,000	-	
55498	Valley Community Services Board	962,000	-	-	31,000	18,000	42,000	12,000	-	-	-	-	7,000	50,000	816,000	816,000	-	
55499	Eastern Shore Public Library	19,000	-	-	1,000	-	1,000	-	-	-	-	-	-	1,000	16,000	16,000	-	
55500	Alexandria City Public Schools	766,000	-	-	25,000	15,000	34,000	-	-	-	-	-	10,000	41,000	661,000	661,000	-	
55501	Albemarle County Public Schools	627,000	-	-	21,000	12,000	28,000	-	-	-	-	12,000	8,000	34,000	552,000	552,000	-	

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Employer Code	Entity	June 30, 2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	Deferred	Deferred	Less: FY 2017	LESS: FY 2017	Deferred	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	Investment Experience	Inflows Expected vs Actual Experience	Inflows Change in Assumptions	Inflows Change in Proportion	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		
VRS Group Life Plan Total		1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	-	-	-	16,868,000	1,504,840,000	1,504,840,000	-
Employer Allocation																		
55522	Winchester City Public Schools	207,000	-	-	7,000	4,000	9,000	-	-	-	-	5,000	3,000	11,000	184,000	184,000	-	-
55523	Culpeper County Public Schools	396,000	-	-	14,000	7,000	19,000	-	-	-	-	19,000	8,000	23,000	360,000	360,000	-	-
55524	Cumberland County Public Schools	68,000	-	-	2,000	1,000	3,000	-	-	-	-	-	(1,000)	5,000	56,000	56,000	-	-
55525	Dickenson County Public Schools	135,000	-	-	4,000	3,000	5,000	10,000	-	-	-	-	(1,000)	6,000	106,000	106,000	-	-
55526	Dinwiddie County Public Schools	191,000	-	-	6,000	2,000	8,000	16,000	-	-	-	-	(1,000)	10,000	148,000	148,000	-	-
55528	Essex County Public Schools	63,000	-	-	2,000	1,000	3,000	-	-	-	-	-	(1,000)	4,000	52,000	52,000	-	-
55530	Covington City Public Schools	39,000	-	-	1,000	1,000	2,000	-	-	-	-	-	(1,000)	2,000	32,000	32,000	-	-
55531	Floyd County Public Schools	144,000	-	-	5,000	3,000	6,000	-	-	-	-	-	-	7,000	123,000	123,000	-	-
55532	Fluvanna County Public Schools	226,000	-	-	7,000	4,000	10,000	5,000	-	-	-	1,000	12,000	189,000	189,000	-	-	
55533	Chesapeake City Public Schools	2,090,000	-	-	67,000	39,000	92,000	19,000	-	-	-	16,000	112,000	1,777,000	1,777,000	-	-	
55534	Virginia Beach City Public Schools	4,259,000	-	-	136,000	81,000	186,000	46,000	-	-	-	33,000	226,000	3,617,000	3,617,000	-	-	
55535	Giles County Public Schools	37,000	-	-	1,000	-	2,000	-	-	-	-	-	(2,000)	2,000	30,000	30,000	-	-
55536	Gloucester County Public Schools	344,000	-	-	9,000	6,000	13,000	45,000	-	-	-	-	(5,000)	16,000	250,000	250,000	-	-
55537	Goochland County Public Schools	76,000	-	-	2,000	1,000	3,000	8,000	-	-	-	-	3,000	59,000	107,000	107,000	-	-
55538	Grayson County Public Schools	103,000	-	-	3,000	3,000	4,000	-	-	-	-	-	(1,000)	6,000	86,000	86,000	-	-
55539	Greene County Public Schools	170,000	-	-	5,000	4,000	7,000	-	-	-	-	1,000	9,000	146,000	146,000	-	-	
55540	Greensville County Public Schools	79,000	-	-	3,000	1,000	4,000	-	-	-	-	2,000	4,000	69,000	69,000	-	-	
55541	Halifax County Public Schools	183,000	-	-	5,000	4,000	7,000	12,000	-	-	-	-	9,000	146,000	146,000	-	-	
55542	Hanover County Public Schools	562,000	-	-	16,000	9,000	22,000	57,000	-	-	-	-	(6,000)	27,000	425,000	425,000	-	-
55543	Henrico County Public Schools	64,000	-	-	2,000	1,000	3,000	-	-	-	-	4,000	5,000	57,000	57,000	-	-	
55544	Henry County Public Schools	314,000	-	-	11,000	5,000	15,000	-	-	-	-	13,000	5,000	18,000	283,000	283,000	-	-
55545	Highland County Public Schools	22,000	-	-	1,000	-	1,000	-	-	-	-	-	-	1,000	19,000	19,000	-	-
55546	Isle of Wight County Public Schools	157,000	-	-	5,000	3,000	7,000	3,000	-	-	-	-	-	8,000	131,000	131,000	-	-
55548	King George County Public Schools	209,000	-	-	8,000	4,000	11,000	-	-	-	-	25,000	6,000	12,000	205,000	205,000	-	-
55549	King and Queen County Public Schools	67,000	-	-	2,000	1,000	3,000	-	-	-	-	-	(1,000)	4,000	56,000	56,000	-	-
55550	King William County Public Schools	131,000	-	-	4,000	2,000	5,000	5,000	-	-	-	-	-	7,000	107,000	107,000	-	-
55551	Lancaster County Public Schools	84,000	-	-	3,000	1,000	4,000	-	-	-	-	-	(2,000)	4,000	70,000	70,000	-	-
55552	Lee County Public Schools	178,000	-	-	6,000	4,000	8,000	-	-	-	-	-	-	9,000	158,000	158,000	-	-
55553	Loudoun County Public Schools	5,153,000	-	-	165,000	97,000	226,000	48,000	-	-	-	40,000	273,000	4,384,000	4,384,000	-	-	
55554	Louisa County Public Schools	358,000	-	-	12,000	7,000	16,000	-	-	-	-	-	6,000	19,000	310,000	310,000	-	-
55555	Lunenburg County Public Schools	64,000	-	-	2,000	1,000	3,000	-	-	-	-	-	(2,000)	3,000	53,000	53,000	-	-
55556	Madison County Public Schools	71,000	-	-	2,000	2,000	3,000	-	-	-	-	-	2,000	3,000	63,000	63,000	-	-
55557	Mathews County Public Schools	73,000	-	-	2,000	2,000	3,000	-	-	-	-	-	3,000	5,000	64,000	64,000	-	-
55558	Mecklenburg County Public Schools	76,000	-	-	3,000	2,000	5,000	-	-	-	-	22,000	5,000	6,000	87,000	87,000	-	-
55559	Middlesex County Public Schools	44,000	-	-	1,000	1,000	2,000	-	-	-	-	-	(2,000)	1,000	37,000	37,000	-	-
55560	Montgomery County Public Schools	557,000	-	-	18,000	10,000	25,000	-	-	-	-	-	2,000	30,000	476,000	476,000	-	-
55562	Nelson County Public Schools	153,000	-	-	5,000	2,000	7,000	-	-	-	-	-	(1,000)	9,000	129,000	129,000	-	-
55563	New Kent County Public Schools	113,000	-	-	4,000	2,000	5,000	-	-	-	-	-	-	6,000	99,000	99,000	-	-
55565	Northampton County Public Schools	96,000	-	-	3,000	2,000	4,000	-	-	-	-	-	(1,000)	5,000	81,000	81,000	-	-
55566	Northumberland County Public Schools	64,000	-	-	2,000	1,000	3,000	-	-	-	-	-	4,000	4,000	58,000	58,000	-	-
55567	Nottoway County Public Schools	90,000	-	-	3,000	2,000	4,000	-	-	-	-	-	3,000	5,000	79,000	79,000	-	-
55568	Orange County Public Schools	300,000	-	-	9,000	6,000	13,000	8,000	-	-	-	-	1,000	16,000	249,000	249,000	-	-
55569	Page County Public Schools	182,000	-	-	6,000	3,000	8,000	7,000	-	-	-	-	1,000	10,000	149,000	149,000	-	-
55570	Patrick County Public Schools	167,000	-	-	5,000	4,000	7,000	-	-	-	-	-	2,000	9,000	144,000	144,000	-	-
55571	Pittsylvania County Public Schools	272,000	-	-	9,000	5,000	12,000	-	-	-	-	-	1,000	15,000	232,000	232,000	-	-
55572	Powhatan County Public Schools	169,000	-	-	5,000	4,000	7,000	4,000	-	-	-	-	1,000	10,000	140,000	140,000	-	-
55573	Prince Edward County Public Schools	59,000	-	-	2,000	1,000	2,000	3,000	-	-	-	-	-	3,000	48,000	48,000	-	-
55574	Prince George County Public Schools	379,000	-	-	12,000	7,000	17,000	3,000	-	-	-	-	3,000	20,000	323,000	323,000	-	-
55576	Prince William County Public Schools	5,290,000	-	-	174,000	102,000	238,000	-	-	-	-	65,000	64,000	289,000	4,616,000	4,616,000	-	-
55577	Pulaski County Public Schools	222,000	-	-	7,000	4,000	9,000	14,000	-	-	-	-	-	11,000	177,000	177,000	-	-
55578	Rappahannock County Public Schools	65,000	-	-	2,000	1,000	3,000	-	-	-	-	-	-	4,000	55,000	55,000	-	-
55579	Richmond County Public Schools	9,000	-	-	1,000	-	-	-	-	-	-	-	(2,000)	1,000	5,000	5,000	-	-
55580	Roanoke County Public Schools	301,000	-	-	9,000	6,000	13,000	8,000	-	-	-	-	1,000	16,000	250,000	250,000	-	-
55581	Rockbridge County Public Schools	141,000	-	-	4,000	2,000	6,000	10,000	-	-	-	-	(1,000)	7,000	111,000	111,000	-	-
55582	Rockingham County Public Schools	778,000	-	-	25,000	14,000	34,000	17,000	-	-	-	-	4,000	41,000	651,000	651,000	-	-
55583	Russell County Public Schools	258,000	-	-	8,000	5,000	11,000	5,000	-	-	-	-	1,000	14,000	216,000	216,000	-	-
55584	Scott County Public Schools	210,000	-	-	7,000	4,000	9,000	-	-	-	-	-	-	11,000	179,000	179,000	-	-
55585	Shenandoah County Public Schools	364,000	-	-	11,000	6,000	16,000	12,000	-	-	-	-	1,000	20,000	300,000	300,000	-	-
55586	Smyth County Public Schools	218,000	-	-	7,000	4,000	9,000	5,000	-	-	-	-	1,000	12,000	182,000	182,000	-	-
55587	Southampton County Public Schools	82,000	-	-	3,000	1												

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

Employer Code	Entity	June 30, 2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	Deferred	Less: FY 2017	LESS: FY 2017	PLUS: FY 2017	Deferred	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	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		
	VRS Group Life Plan Total	1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	17,309,000	16,868,000	94,082,000	1,504,840,000	1,504,840,000	-	
	Employer Allocation																	
55612	Brunswick County Public Schools	108,000	-	-	3,000	2,000	5,000	-	-	-	-	-	1,000	6,000	93,000	93,000	-	
55613	PD Pruden Vocational-Technical Center	5,000	-	-	-	1,000	-	-	-	-	-	-	-	(1,000)	5,000	5,000	-	
55614	Portsmouth City Public Schools	768,000	-	-	24,000	14,000	33,000	22,000	-	-	-	-	3,000	40,000	638,000	638,000	-	
55615	Campbell County Public Schools	294,000	-	-	9,000	6,000	13,000	-	-	-	-	-	2,000	16,000	252,000	252,000	-	
55616	Richmond Public Schools	1,001,000	-	-	31,000	18,000	42,000	46,000	-	-	-	-	1,000	50,000	815,000	815,000	-	
55617	Roanoke City Schools	299,000	-	-	10,000	6,000	13,000	-	-	-	-	5,000	4,000	17,000	262,000	262,000	-	
55619	Staunton City Public Schools	101,000	-	-	3,000	3,000	4,000	-	-	-	-	-	1,000	5,000	87,000	87,000	-	
55620	Suffolk City Public Schools	621,000	-	-	20,000	12,000	28,000	-	-	-	-	6,000	7,000	35,000	539,000	539,000	-	
55622	Craig County Public Schools	32,000	-	-	1,000	1,000	1,000	-	-	-	-	-	(1,000)	2,000	26,000	26,000	-	
55623	Martinsville City Public Schools	43,000	-	-	1,000	1,000	2,000	-	-	-	-	-	1,000	2,000	38,000	38,000	-	
55624	Appomattox Regional Governor's School	9,000	-	-	-	1,000	-	-	-	-	-	-	-	-	8,000	8,000	-	
55625	Colonial Heights City Public Schools	112,000	-	-	4,000	2,000	5,000	-	-	-	-	6,000	2,000	7,000	102,000	102,000	-	
55632	Manassas City Public Schools	375,000	-	-	11,000	6,000	15,000	39,000	-	-	-	-	(4,000)	17,000	283,000	283,000	-	
55633	Franklin County Public Schools	499,000	-	-	16,000	11,000	22,000	-	-	-	-	7,000	6,000	27,000	436,000	436,000	-	
55634	Frederick County Public Schools	816,000	-	-	26,000	16,000	36,000	-	-	-	-	-	6,000	44,000	700,000	700,000	-	
55635	Salem City Public Schools	116,000	-	-	4,000	3,000	5,000	-	-	-	-	3,000	2,000	6,000	103,000	103,000	-	
55636	Manassas Park City Public Schools	124,000	-	-	4,000	3,000	5,000	3,000	-	-	-	-	-	5,000	104,000	104,000	-	
55637	Newport News Public Schools	649,000	-	-	24,000	15,000	33,000	-	-	-	-	88,000	23,000	40,000	648,000	648,000	-	
55708	Waynesboro City Public Schools	72,000	-	-	2,000	2,000	3,000	-	-	-	-	3,000	2,000	5,000	65,000	65,000	-	
55710	Valley Vocational-Technical Center	5,000	-	-	-	1,000	-	-	-	-	-	-	1,000	-	5,000	5,000	-	
55711	New Horizons Regional Education Center	23,000	-	-	1,000	-	1,000	-	-	-	-	-	1,000	2,000	20,000	20,000	-	
55713	Galax City Public Schools	50,000	-	-	2,000	-	2,000	-	-	-	-	-	(3,000)	3,000	40,000	40,000	-	
55714	Norton City Public Schools	24,000	-	-	1,000	-	1,000	-	-	-	-	-	(2,000)	1,000	19,000	19,000	-	
55802	Williamsburg-James City County Public Schools	522,000	-	-	17,000	9,000	23,000	4,000	-	-	-	-	4,000	29,000	444,000	444,000	-	
55803	Poquoson City Public Schools	51,000	-	-	2,000	1,000	2,000	-	-	-	-	-	2,000	3,000	45,000	45,000	-	
55806	Fredericksburg City Public Schools	122,000	-	-	4,000	3,000	16,000	-	-	-	-	-	1,000	6,000	105,000	105,000	-	
55807	Hampton City Public Schools	391,000	-	-	12,000	7,000	16,000	18,000	-	-	-	1,000	21,000	318,000	318,000	-		
55813	Buchanan County Public Schools	224,000	-	-	7,000	4,000	9,000	17,000	-	-	-	-	(1,000)	10,000	176,000	176,000	-	
55814	Jackson River Technical Center	7,000	-	-	-	1,000	-	-	-	-	-	-	-	-	6,000	6,000	-	
55815	Northern Neck Regional Vocational Center	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	-	
55862	Crater Criminal Justice Training Academy	-	-	-	-	1,000	-	-	-	-	-	7,000	1,000	-	7,000	7,000	-	
55863	Central Shenandoah Criminal Justice Training Academy	-	-	-	1,000	-	1,000	-	-	-	-	14,000	2,000	-	14,000	14,000	-	
55864	New River Valley Emergency Comm Regional Authority	-	-	-	5,000	3,000	6,000	-	-	-	-	121,000	23,000	7,000	123,000	123,000	-	
55865	Maury Service Authority	-	-	-	2,000	1,000	3,000	-	-	-	-	50,000	10,000	3,000	51,000	51,000	-	
55866	Hampton Roads Transportation Accountability Commission	8,000	-	-	1,000	-	1,000	-	-	-	-	13,000	2,000	1,000	20,000	20,000	-	
55867	Pamunkey Regional Library	94,000	-	-	3,000	3,000	4,000	-	-	-	-	6,000	2,000	4,000	88,000	88,000	-	
55868	Northern Virginia Transportation Authority	66,000	-	-	3,000	1,000	4,000	-	-	-	-	17,000	4,000	4,000	75,000	75,000	-	
55869	RSW Regional Jail Authority	462,000	-	-	13,000	9,000	18,000	41,000	-	-	-	(4,000)	22,000	355,000	355,000	-		
55870	Bedford Regional Water Authority	238,000	-	-	8,000	5,000	11,000	-	-	-	-	10,000	4,000	13,000	215,000	215,000	-	
55871	Portsmouth Redevelopment and Housing Authority	357,000	-	-	11,000	6,000	15,000	19,000	-	-	-	-	-	18,000	288,000	288,000	-	
55872	Southwest Regional Recreation Authority	17,000	-	-	1,000	-	1,000	-	-	-	-	3,000	1,000	1,000	18,000	18,000	-	
55873	Roanoke Redevelopment and Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55874	Meherrin Regional Jail Authority	515,000	-	-	15,000	9,000	21,000	36,000	-	-	-	-	(2,000)	26,000	406,000	406,000	-	
55875	Woodway Water Authority	18,000	-	-	1,000	-	1,000	-	-	-	-	-	1,000	-	17,000	17,000	-	
55876	Bristol Virginia Utilities Authority (BVU)	762,000	-	-	23,000	13,000	32,000	40,000	-	-	-	-	-	39,000	615,000	615,000	-	
55877	Washington Metropolitan Area Transit Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55878	Mount Rogers Community Services Board	1,917,000	-	-	65,000	39,000	89,000	-	-	-	-	83,000	34,000	108,000	1,733,000	1,733,000	-	
55879	Lonesome Pine Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-	
55880	Big Sandy Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55881	Virginia's Region 2000 Local Government Council	160,000	-	-	5,000	3,000	6,000	16,000	-	-	-	-	(2,000)	6,000	122,000	122,000	-	
55882	Middle Peninsula Planning District Commission	28,000	-	-	1,000	-	1,000	3,000	-	-	-	-	(1,000)	2,000	20,000	20,000	-	
55883	Western Virginia Regional Jail Authority	747,000	-	-	24,000	14,000	33,000	7,000	-	-	-	-	6,000	39,000	636,000	636,000	-	
55884	Halifax Service Authority	116,000	-	-	4,000	2,000	5,000	-	-	-	-	-	(1,000)	6,000	98,000	98,000	-	
55886	Russell County Public Service Authority	40,000	-	-	1,000	1,000	2,000	-	-	-	-	-	(2,000)	1,000	33,000	33,000	-	
55887	Piedmont Community Services Board	941,000	-	-	30,000	18,000	41,000	8,000	-	-	-	-	7,000	49,000	802,000	802,000	-	
55888	Blue Ridge Behavioral Health Care	1,244,000	-	-	41,000	23,000	56,000	-	-	-	-	8,000	14,000	67,000	1,079,000	1,079,000	-	
55889	Skyline Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55890	Middle River Regional Jail Authority	583,000	-	-	20,000	11,000	27,000	-	-	-	-	24,000	10,000	34,000	525,000	525,000	-	
55891	Tidewater Soil and Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55892	Big Stone Gap Redevelopment and Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55893	Eastern Shore Soil and Water Conservation District	16,000	-	-	1,000	-	1,000	-	-	-	-	-	-	1,000	13,000	13,000	-	
55894	Town of Boykins	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55895	Town of Gordonsville	68,000	-	-	2,000	1,000	3,000	5,000	-	-	-	-	-	3,000	54,000	54,000	-	
55896	Virginia Resources Authority	128,000	-	-	4,000	2,000	6,000	-	-	-	-	-	1,000	7,000	110,000	110,000	-	
55897	Prince William County Services Authority	2,059,000	-	-	68,000	41,000	93,000	-	-	-	-	43,000	28,000	114,000	1,814,000	1,814,000	-	
55898	Western Virginia Water Authority	884,000	-	-	30,000	18,000	41,000	-	-	-	-	43,000	17,000	51,000	804,000	804,000	-	
55899	Shenandoah Valley Regional Airport Commission	56,000	-	-	2,000	1,000	3,000	-	-	-	-	-	3,000	3,000	50,000	50,000	-	
55900	Alleghany Highlands Community Services Board	282,000	-	-	9,000	5,000	12,000	6,000	-	-	-	-	2,000	15,000	237,000	237,000	-	
55901	Brunswick Industrial Development Authority	12,000	-	-	-	-	1,000	-	-	-	-	-	-	1,000	10,000	10,000	-	
55902	Northern Neck-Essex County Group Home Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55904	Highlands Juvenile Detention Center Commission	187,000	-	-	6,000	3,000	8,000	5,000	-	-	-	-	1,000	11,000	155,000	155,000	-	
55905	Goochland-Powhatan Community Services Board	209,000	-	-	7,000	4,000	10,000	-	-	-	-	8,000	4,000	11,000	189,000	189,000	-	
55906	Suffolk Redevelopment and Housing Authority	118,000	-	-	3,000	2,000	5,000	13,000	-	-	-	-	(1,000)	5,000	89,000	89,000	-	
55908	Lee County Redevelopment and Housing Authority	28,000	-	-	1,000	1,000	1,000	-	-	-	-	-	-	1,000	24,000	24,000	-	
55909	Henry County Public Service Authority	220,000	-	-	7,000	4,000	10,000	-	-	-	-	-	(1,000)	11,000	187,000	187,000	-	
55910	Southside Planning District Commission	47,000	-	-	1,000	-	2,000	-	-	-	-	-	(1,000)	3,000	39,000	39,000	-	
55911	Industrial Development Authority	64,000	-	-	2,000	2,000	3,000	-	-	-	-	5,000	2,000	4,000	60,000	60,000	-	
55912	Augusta County Service Authority	483,000	-	-	16,000	9,000	22,000	-	-	-	-	11,000	7,000	27,000	427,000	427,000	-	
55914	Rappahannock Juvenile Detention Commission	308,000	-	-	10,000	6,000	14,000	-	-	-								

Virginia Retirement System  
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Analysis of Change in Net OPEB Liability - GLI  
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 Inflows	Less: FY 2017	Deferred Inflows	PLUS: FY 2017	Deferred Outflows	PLUS: FY 2017	Deferred Outflows	PLUS: FY 2017	Deferred Outflows	PLUS: FY 2017	Deferred Outflows	Calculated	Actual	Difference
					Deferred Inflows Investment Experience	Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Assumptions	June 30, 2017 Net OPEB Liability	June 30, 2017 Net OPEB Liability	
	VRS Group Life Plan Total	1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	-	-	-	-	-	1,504,840,000	1,504,840,000	
	Employer Allocation																		
55918	Amherst County Service Authority	90,000	-	-	3,000	2,000	4,000	-	-	-	-	-	5,000	2,000	5,000	83,000	83,000	-	
55919	Pepper's Ferry Regional Wastewater Treatment Authority	110,000	-	-	3,000	2,000	5,000	7,000	-	-	-	-	-	-	5,000	88,000	88,000	-	
55920	Rappahannock Regional Jail Authority	1,410,000	-	-	44,000	25,000	60,000	53,000	-	-	-	-	-	3,000	73,000	1,158,000	1,158,000	-	
55921	Thomas Jefferson Planning District Commission	50,000	-	-	2,000	1,000	2,000	-	-	-	-	-	-	1,000	2,000	44,000	44,000	-	
55922	Piedmont Regional Jail	414,000	-	-	14,000	8,000	19,000	-	-	-	-	11,000	6,000	23,000	367,000	367,000	-		
55923	Nelson County Services Authority	88,000	-	-	3,000	1,000	4,000	-	-	-	-	-	-	4,000	76,000	76,000	-		
55924	Coeburn-Norton-Wise Regional Water	57,000	-	-	2,000	1,000	2,000	-	-	-	-	-	(2,000)	3,000	47,000	47,000	-		
55925	Fauquier County Water & Sanitation Authority	266,000	-	-	9,000	6,000	12,000	-	-	-	-	13,000	5,000	16,000	241,000	241,000	-		
55926	Scott County Soil & Water Conservation District	12,000	-	-	-	-	1,000	-	-	-	-	-	1,000	1,000	11,000	11,000	-		
55927	New River Resource Authority	97,000	-	-	3,000	2,000	4,000	-	-	-	-	-	3,000	5,000	86,000	86,000	-		
55928	Scott County Water & Sewage Authority	79,000	-	-	3,000	1,000	4,000	-	-	-	-	-	2,000	5,000	68,000	68,000	-		
55929	Greensville County Water & Sewer Authority	108,000	-	-	4,000	2,000	5,000	-	-	-	-	-	4,000	6,000	95,000	95,000	-		
55930	Petersburg Redevelopment & Housing Authority	115,000	-	-	4,000	1,000	5,000	5,000	-	-	-	-	-	6,000	94,000	94,000	-		
55931	Central Rappahannock Regional Library	399,000	-	-	12,000	8,000	17,000	11,000	-	-	-	-	2,000	21,000	332,000	332,000	-		
55932	Virginia Coalfield Economic Development Authority	29,000	-	-	1,000	1,000	1,000	-	-	-	-	-	-	1,000	25,000	25,000	-		
55933	Central Virginia Regional Jail	467,000	-	-	18,000	11,000	24,000	-	-	-	-	69,000	18,000	29,000	472,000	472,000	-		
55934	Thomas Jefferson Soil & Water Conservation District	37,000	-	-	1,000	1,000	2,000	-	-	-	-	-	3,000	1,000	35,000	35,000	-		
55936	Piedmont Planning District Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55937	Wythe-Grayson Regional Library	20,000	-	-	1,000	-	1,000	-	-	-	-	-	4,000	1,000	21,000	21,000	-		
55938	Colonial Soil & Water Conservation District	9,000	-	-	1,000	(1,000)	1,000	-	-	-	-	6,000	1,000	2,000	13,000	13,000	-		
55939	Rivanna Solid Waste Authority	41,000	-	-	1,000	1,000	2,000	-	-	-	-	-	-	1,000	36,000	36,000	-		
55940	Monacan Soil & Water Conservation District	12,000	-	-	-	-	1,000	-	-	-	-	-	-	1,000	-	12,000	12,000	-	
55941	Robert E. Lee Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55942	Virginia Soil & Water Conservation	13,000	-	-	-	-	1,000	-	-	-	-	-	-	2,000	1,000	13,000	13,000	-	
55946	Central Virginia Waste Management Authority	48,000	-	-	2,000	1,000	2,000	-	-	-	-	-	2,000	2,000	43,000	43,000	-		
55945	Lonsome Pine Regional Library	84,000	-	-	3,000	-	-	4,000	-	-	-	-	-	4,000	68,000	68,000	-		
55946	Virginia Peninsula Public Service Authority	143,000	-	-	5,000	3,000	6,000	-	-	-	-	-	2,000	7,000	124,000	124,000	-		
55947	Tidewater Regional Group Home Commission	223,000	-	-	7,000	5,000	10,000	-	-	-	-	6,000	3,000	12,000	198,000	198,000	-		
55948	Virginia Highlands Airport Commission	22,000	-	-	1,000	-	1,000	-	-	-	-	-	-	1,000	19,000	19,000	-		
55949	Western Tidewater Regional Jail	661,000	-	-	22,000	13,000	29,000	-	-	-	-	4,000	7,000	36,000	572,000	572,000	-		
55950	Scott County Redevelopment & Housing Authority	33,000	-	-	1,000	1,000	1,000	6,000	-	-	-	-	(1,000)	-	23,000	23,000	-		
55951	Handley Regional Library	60,000	-	-	2,000	1,000	3,000	-	-	-	-	-	(1,000)	4,000	49,000	49,000	-		
55952	Northern Neck Regional Jail	314,000	-	-	10,000	6,000	14,000	4,000	-	-	-	-	2,000	17,000	265,000	265,000	-		
55953	Montgomery Regional Solid Waste Authority	65,000	-	-	2,000	1,000	3,000	-	-	-	-	-	(1,000)	4,000	54,000	54,000	-		
55954	Potomac & Rappahannock Transportation Comm	758,000	-	-	26,000	16,000	36,000	-	-	-	-	51,000	17,000	45,000	703,000	703,000	-		
55955	Giles County Public Service Authority	53,000	-	-	1,000	1,000	2,000	11,000	-	-	-	-	(2,000)	1,000	35,000	35,000	-		
55956	South Central Wastewater Authority	151,000	-	-	5,000	3,000	7,000	-	-	-	-	-	4,000	8,000	132,000	132,000	-		
55957	Wise County Redevelopment and Housing Authority	63,000	-	-	2,000	1,000	3,000	-	-	-	-	(1,000)	2,000	52,000	52,000	-			
55958	Prince William Soil & Water Conservation District	19,000	-	-	1,000	-	1,000	-	-	-	-	-	1,000	16,000	16,000	-			
55959	Hampton Roads Regional Jail Authority	1,155,000	-	-	36,000	21,000	50,000	28,000	-	-	-	-	6,000	61,000	965,000	965,000	-		
55960	Russell County Water & Sewage Authority	30,000	-	-	1,000	1,000	1,000	-	-	-	-	-	3,000	1,000	28,000	28,000	-		
55961	Pamunkey Regional Jail	559,000	-	-	17,000	10,000	24,000	20,000	-	-	-	-	1,000	30,000	459,000	459,000	-		
55962	Charlottesville - Albemarle Airport Authority	162,000	-	-	5,000	4,000	7,000	-	-	-	-	-	2,000	8,000	140,000	140,000	-		
55963	Virginia Peninsula Regional Jail	484,000	-	-	15,000	9,000	21,000	14,000	-	-	-	-	3,000	25,000	403,000	403,000	-		
55964	Virginia Biotechnology Research Park Authority	46,000	-	-	2,000	1,000	2,000	-	-	-	-	3,000	1,000	2,000	43,000	43,000	-		
55965	Peumansend Creek Regional Jail	455,000	-	-	11,000	7,000	16,000	84,000	-	-	-	-	(13,000)	19,000	305,000	305,000	-		
55966	Blue Ridge Regional Jail Authority	1,456,000	-	-	45,000	27,000	61,000	60,000	-	-	-	-	2,000	74,000	1,191,000	1,191,000	-		
55967	Rockingham Regional Library	54,000	-	-	2,000	1,000	3,000	-	-	-	-	-	5,000	2,000	52,000	52,000	-		
55968	Albemarle-Charlottesville Regional Jail	703,000	-	-	23,000	13,000	32,000	-	-	-	-	10,000	9,000	39,000	615,000	615,000	-		
55969	Culpeper Soil & Water Conservation District	40,000	-	-	2,000	1,000	2,000	-	-	-	-	7,000	1,000	2,000	41,000	41,000	-		
55970	New River Valley Regional Jail	840,000	-	-	27,000	15,000	37,000	12,000	-	-	-	-	6,000	45,000	710,000	710,000	-		
55971	Sussex Service Authority	85,000	-	-	3,000	1,000	4,000	-	-	-	-	-	-	6,000	71,000	71,000	-		
55972	Big Water Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55973	Peter Francisco Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55974	Peaks of Otter Soil & Water Conservation District	9,000	-	-	-	1,000	-	-	-	-	-	-	-	1,000	7,000	7,000	-		
55975	New River Soil & Water Conservation District	7,000	-	-	-	1,000	-	-	-	-	-	-	-	(1,000)	7,000	7,000	-		
55977	Southside Regional Jail	184,000	-	-	6,000	3,000	8,000	5,000	-	-	-	1,000	11,000	152,000	152,000	-			
55978	Evergreen Soil & Water Conservation District	10,000	-	-	-	1,000	-	-	-	-	-	-	-	-	9,000	9,000	-		
55979	Roanoke Higher Education Authority	84,000	-	-	3,000	1,000	4,000	-	-	-	-	-	(2,000)	5,000	69,000	69,000	-		
55981	John Marshall Soil & Water Conservation District	26,000	-	-	1,000	1,000	1,000	-	-	-	-	-	1,000	1,000	23,000	23,000	-		
55982	Daniel Boone Soil & Water Conservation District	10,000	-	-	-	-	1,000	-	-	-	-	-	1,000	-	10,000	10,000	-		
55983	Southside Community Services Board	640,000	-	-	21,000	12,000	29,000	-	-	-	-	9,000	8,000	35,000	560,000	560,000	-		
55984	Northern Shenandoah Valley Regional Commission	50,000	-	-	2,000	1,000	2,000	-	-	-	-	-	(3,000)	2,000	40,000	40,000	-		
55985	Taxswell Soil & Water Conservation District	8,000	-	-	-	1,000	-	-	-	-	-	-	-	-	7,000	7,000	-		
55987	Richmond Regional Planning District Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55988	Henricopolis Soil & Water Conservation District	11,000	-	-	-	-	1,000	-	-	-	-	-	-	-	10,000	10,000	-		
55989	Piedmont Regional Juvenile Detention Center	52,000	-	-	2,000	1,000	2,000	-	-	-	-	-	2,000	4,000	45,000	45,000	-		
55990	Roanoke River Service Authority	27,000	-	-	1,000	1,000	1,000	-	-	-	-	-	-	1,000	23,000	23,000	-		
55991	Lee County Public Service Authority	52,000	-	-	2,000	1,000	2,000	-	-	-	-	-	-	3,000	48,000	48,000	-		
55992	Blue Ridge Juvenile Detention Center	169,000	-	-	6,000	3,000	8,000	-	-	-	-	3,000	3,000	10,000	148,000	148,000	-		
55993	Ferrum Water & Sewage Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55994	Wise County Public Service Authority	89,000	-	-	3,000	2,000	4,000	-	-	-	-	3,000	2,000	6,000	79,000	79,000	-		
55995	Holston River Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55996	New River Valley Community Services Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55997	Institute for Advanced Learning and Research	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55998	Southwest Virginia Regional Jail Authority	1,485,000	-	-	46,000	27,000	63,000	56,000	-	-	-	-	4,000	77,000	1,220,000	1,220,000	-		
55999	Clinch Valley Soil & Water Conservation District	8,000	-	-	-	1,000	-	-	-	-	-	-	1,000	1,000	7,000	7,000	-		
59212	City of Norfolk - Insurance Only Employees	18,147,000	-	-	582,000	343,000	797,000	132,000	-										

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

Employer Code	Entity	June 30, 2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	Deferred	Deferred	Less: FY 2017	LESS: FY 2017	Deferred	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	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	Employer OPEB Expense	Normal Employer Contributions	June 30, 2017 Net OPEB Liability	June 30, 2017 Net OPEB Liability		
VRS Group Life Plan Total		1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	17,309,000	16,868,000	94,082,000	1,504,840,000	1,504,840,000	-	
Employer Allocation																		
59617	Roanoke City Schools - Insurance Only Employees	255,000	-	-	6,000	4,000	8,000	56,000	-	-	-	-	(8,000)	10,000	163,000	163,000	-	
70156	Department of State Police	65,000	-	-	2,000	1,000	3,000	-	-	-	-	-	(2,000)	4,000	53,000	53,000	-	
70203	Woodrow Wilson Rehabilitation Center	30,000	-	-	1,000	1,000	1,000	-	-	-	-	-	1,000	2,000	26,000	26,000	-	
70204	The College of William and Mary	85,000	-	-	3,000	2,000	4,000	-	-	-	-	8,000	2,000	5,000	81,000	81,000	-	
70207	University of Virginia - Academic Division	237,000	-	-	8,000	5,000	11,000	-	-	-	-	12,000	4,000	13,000	216,000	216,000	-	
70208	Virginia Polytechnic Institute and State University	226,000	-	-	7,000	4,000	10,000	6,000	-	-	-	-	1,000	12,000	188,000	188,000	-	
70211	Virginia Military Institute	40,000	-	-	1,000	1,000	2,000	-	-	-	-	3,000	1,000	2,000	38,000	38,000	-	
70212	Virginia State University	67,000	-	-	2,000	2,000	3,000	-	-	-	-	3,000	2,000	4,000	61,000	61,000	-	
70213	Norfolk State University	89,000	-	-	4,000	2,000	5,000	-	-	-	-	19,000	4,000	7,000	94,000	94,000	-	
70214	Longwood University	61,000	-	-	2,000	1,000	3,000	-	-	-	-	3,000	2,000	3,000	57,000	57,000	-	
70215	University of Mary Washington	68,000	-	-	2,000	2,000	3,000	-	-	-	-	7,000	2,000	5,000	65,000	65,000	-	
70216	James Madison University	134,000	-	-	4,000	3,000	6,000	-	-	-	-	-	4,000	6,000	119,000	119,000	-	
70217	Radford University	98,000	-	-	3,000	2,000	5,000	-	-	-	-	3,000	2,000	5,000	88,000	88,000	-	
70221	Old Dominion University	195,000	-	-	7,000	4,000	9,000	-	-	-	-	8,000	3,000	11,000	175,000	175,000	-	
70236	Virginia Commonwealth University	389,000	-	-	13,000	8,000	17,000	-	-	-	-	4,000	5,000	20,000	340,000	340,000	-	
70241	Richard Bland College	10,000	-	-	-	-	1,000	-	-	-	-	4,000	1,000	1,000	13,000	13,000	-	
70242	Christopher Newport University	98,000	-	-	3,000	1,000	4,000	10,000	-	-	-	-	(1,000)	4,000	75,000	75,000	-	
70246	University of Virginia's College at Wise	34,000	-	-	1,000	-	2,000	-	-	-	-	-	1,000	1,000	31,000	31,000	-	
70247	George Mason University	251,000	-	-	8,000	4,000	11,000	10,000	-	-	-	-	-	12,000	206,000	206,000	-	
70280	Northern Virginia Community College	277,000	-	-	9,000	5,000	12,000	6,000	-	-	-	2,000	15,000	232,000	232,000	-		
70282	Piedmont Virginia Community College	10,000	-	-	-	-	1,000	-	-	-	-	3,000	-	12,000	12,000	-		
70283	J. Sargeant Reynolds Community College	62,000	-	-	2,000	1,000	2,000	6,000	-	-	-	-	4,000	47,000	47,000	-		
70286	Virginia Western Community College	40,000	-	-	1,000	1,000	2,000	-	-	-	-	(2,000)	1,000	33,000	33,000	-		
70291	Blue Ridge Community College	7,000	-	-	-	1,000	-	-	-	-	-	-	1,000	5,000	5,000	-		
70292	Central Virginia Community College	20,000	-	-	1,000	-	1,000	-	-	-	-	2,000	2,000	18,000	18,000	-		
70293	Thomas Nelson Community College	33,000	-	-	1,000	1,000	2,000	-	-	-	-	11,000	2,000	3,000	39,000	39,000	-	
70294	Southwest Virginia Community College	16,000	-	-	1,000	-	1,000	-	-	-	-	-	-	14,000	14,000	-		
70296	Virginia Highlands Community College	6,000	-	-	-	1,000	-	-	-	-	-	-	-	5,000	5,000	-		
70297	Germanna Community College	16,000	-	-	1,000	-	1,000	-	-	-	-	1,000	1,000	14,000	14,000	-		
70298	Lord Fairfax Community College	15,000	-	-	1,000	-	1,000	-	-	-	-	3,000	1,000	15,000	15,000	-		
70299	Mountain Empire Community College	4,000	-	-	-	1,000	-	-	-	-	-	2,000	-	5,000	5,000	-		
70402	Marine Resources Commission	326,000	-	-	10,000	5,000	14,000	17,000	-	-	-	-	-	18,000	262,000	262,000	-	
70403	Department of Game and Inland Fisheries	725,000	-	-	25,000	14,000	34,000	-	-	-	-	32,000	13,000	40,000	657,000	657,000	-	
70701	Department of Corrections - Central Administration	-	-	-	-	-	-	-	-	-	-	3,000	1,000	-	4,000	4,000	-	
70716	Virginia Correctional Center for Women	605,000	-	-	19,000	10,000	26,000	23,000	-	-	-	-	2,000	32,000	497,000	497,000	-	
70718	Bland Correctional Center	646,000	-	-	20,000	12,000	28,000	12,000	-	-	-	-	4,000	35,000	543,000	543,000	-	
70733	Sussex I State Prison	1,052,000	-	-	34,000	20,000	47,000	-	-	-	-	10,000	57,000	904,000	904,000	-		
70734	Sussex II State Prison	963,000	-	-	29,000	17,000	40,000	56,000	-	-	-	(1,000)	49,000	771,000	771,000	-		
70735	Wallen's Ridge State Prison	1,188,000	-	-	38,000	21,000	52,000	20,000	-	-	-	-	7,000	63,000	1,001,000	1,001,000	-	
70737	St. Brides Correctional Center	631,000	-	-	21,000	12,000	28,000	-	-	-	-	-	8,000	33,000	545,000	545,000	-	
70741	Red Onion State Prison	1,193,000	-	-	38,000	23,000	52,000	13,000	-	-	-	-	9,000	63,000	1,013,000	1,013,000	-	
70743	Fluvanna Women's Correctional Center	862,000	-	-	26,000	15,000	36,000	51,000	-	-	-	(1,000)	43,000	690,000	690,000	-		
70745	Nottoway Correctional Center	1,029,000	-	-	32,000	19,000	44,000	30,000	-	-	-	-	5,000	54,000	855,000	855,000	-	
70747	Marion Correctional Treatment Center	544,000	-	-	17,000	10,000	24,000	5,000	-	-	-	-	4,000	29,000	463,000	463,000	-	
70749	Buckingham Correctional Center	1,010,000	-	-	31,000	18,000	43,000	37,000	-	-	-	-	2,000	52,000	831,000	831,000	-	
70752	Deep Meadow Correctional Center	1,572,000	-	-	53,000	32,000	73,000	-	-	-	-	67,000	28,000	89,000	1,420,000	1,420,000	-	
70753	Deerfield Correctional Center	1,142,000	-	-	37,000	21,000	50,000	8,000	-	-	-	-	10,000	61,000	975,000	975,000	-	
70754	Augusta Correctional Center	784,000	-	-	26,000	15,000	35,000	-	-	-	-	7,000	9,000	43,000	681,000	681,000	-	
70756	Department of Corrections - Division of Institutions	52,000	-	-	2,000	1,000	2,000	-	-	-	-	(2,000)	2,000	43,000	43,000	-		
70757	Western Region Correctional Field Units	413,000	-	-	13,000	8,000	17,000	18,000	-	-	-	-	1,000	21,000	337,000	337,000	-	
70761	Baskerville Correctional Center	378,000	-	-	12,000	7,000	16,000	9,000	-	-	-	-	2,000	20,000	316,000	316,000	-	
70767	Division of Community Corrections	4,347,000	-	-	134,000	79,000	184,000	170,000	-	-	-	-	9,000	223,000	3,566,000	3,566,000	-	
70768	Keen Mountain Correctional Center	776,000	-	-	25,000	14,000	34,000	14,000	-	-	-	-	4,000	40,000	653,000	653,000	-	
70769	Greensville Correctional Center	2,244,000	-	-	69,000	40,000	95,000	94,000	-	-	-	-	4,000	115,000	1,835,000	1,835,000	-	
70770	Dillwyn Correctional Center	884,000	-	-	28,000	15,000	38,000	29,000	-	-	-	-	3,000	45,000	732,000	732,000	-	
70771	Indian Creek Correctional Center	602,000	-	-	19,000	11,000	26,000	18,000	-	-	-	-	3,000	32,000	499,000	499,000	-	
70772	Haynesville Correctional Center	943,000	-	-	29,000	17,000	40,000	36,000	-	-	-	-	2,000	49,000	774,000	774,000	-	
70773	Coffeeewood Correctional Center	713,000	-	-	22,000	14,000	31,000	15,000	-	-	-	-	4,000	37,000	598,000	598,000	-	
70774	Lunenburg Correctional Center	684,000	-	-	22,000	13,000	31,000	-	-	-	-	5,000	8,000	37,000	594,000	594,000	-	
70775	Poahontas State Correctional Center	641,000	-	-	21,000	13,000	29,000	-	-	-	-	19,000	10,000	37,000	570,000	570,000	-	
70776	Green Rock Correctional Center	648,000	-	-	21,000	12,000	29,000	-	-	-	-	-	8,000	35,000	559,000	559,000	-	
70777	Department of Juvenile Justice	1,778,000	-	-	48,000	29,000	66,000	244,000	-	-	-	-	(31,000)	79,000	1,281,000	1,281,000	-	
70785	River North Correctional Center	743,000	-	-	24,000	15,000	33,000	-	-	-	-	8,000	8,000	40,000	647,000	647,000	-	
70786	Culpeper Correctional Center for Women	19,000	-	-	-	-	-	16,000	-	-	-	-	(3,000)	-	-	-	-	
70961	Division of Capitol Police	356,000	-	-	10,000	6,000	14,000	35,000	-	-	-	-	(4,000)	17,000	270,000	270,000	-	
70999	Department of Alcoholic Beverage Control	600,000	-	-	18,000	11,000	24,000	41,000	-	-	-	-	(3,000)	29,000	474,000	474,000	-	
Total for VRS Group Life Insurance		1,749,542,000	-	-	56,630,000	33,343,000	77,515,000	17,309,000	-	-	-	17,309,000	16,868,000	94,082,000	1,504,840,000	1,504,840,000	-	