

Virginia Retirement System
 Finance Division
 Analysis of Change in Net OPEB Liability - HIC - State
 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	LESS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated June 30, 2017 Net OPEB Liability	Actual June 30, 2017 Net OPEB Liability	Difference	
					Deferred Inflows Investment Experience	Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer OPEB Expense				Normal Employer Contributions
	VRS Health Insurance Credit Plan - State	918,956,000	-	-	2,231,000	-	10,260,000	14,031,000	-	-	-	14,031,000	79,105,000	910,512,000	910,512,000	-	
	Employer Allocation																
11113	Circuit Courts - Judges	3,809,000	-	-	9,000	-	42,000	45,000	-	-	-	-	314,000	3,720,000	3,720,000	-	
11114	General District Courts - Judges	2,584,000	-	-	6,000	-	29,000	27,000	-	-	-	-	215,000	2,538,000	2,538,000	-	
11115	Juvenile and Domestic Relations District Courts - Judges	2,709,000	-	-	6,000	-	29,000	99,000	-	-	-	-	204,000	2,567,000	2,567,000	-	
11125	Virginia Court of Appeals - Judges	281,000	-	-	1,000	-	3,000	3,000	-	-	-	-	23,000	274,000	274,000	-	
11171	State Corporation Commission - Commissioners	75,000	-	-	-	-	1,000	-	-	-	-	-	4,000	6,000	72,000	72,000	
11191	VA Worker's Compensation Comm. - Commissioners	73,000	-	-	-	-	1,000	8,000	-	-	-	-	3,000	4,000	63,000	63,000	
21156	Department of State Police - Troopers	16,700,000	-	-	38,000	-	177,000	719,000	-	-	-	-	1,226,000	15,697,000	15,697,000	-	
30100	Senate	880,000	-	-	2,000	-	10,000	3,000	-	-	-	-	74,000	71,000	868,000	868,000	
30101	House of Delegates	1,467,000	-	-	4,000	-	16,000	-	-	-	-	19,000	132,000	1,477,000	1,477,000	-	
30103	Magistrate System	2,659,000	-	-	6,000	-	30,000	22,000	-	-	-	-	223,000	2,609,000	2,609,000	-	
30107	Division of Legislative Services	822,000	-	-	2,000	-	9,000	8,000	-	-	-	-	68,000	66,000	805,000	805,000	
30109	Division of Legislative Automated Systems	225,000	-	-	1,000	-	2,000	12,000	-	-	-	-	16,000	17,000	209,000	209,000	
30110	Joint Legislative Audit and Review Commission	340,000	-	-	1,000	-	4,000	5,000	-	-	-	-	28,000	27,000	331,000	331,000	
30111	Supreme Court	2,570,000	-	-	6,000	-	29,000	24,000	-	-	-	-	214,000	2,086,000	2,517,000	2,517,000	
30112	Judicial Inquiry and Review Commission	55,000	-	-	-	-	1,000	3,000	-	-	-	-	3,000	3,000	51,000	51,000	
30114	General District Courts	4,410,000	-	-	10,000	-	48,000	140,000	-	-	-	-	338,000	345,000	4,205,000	4,205,000	
30115	Juvenile and Domestic Relations District Courts	2,598,000	-	-	6,000	-	28,000	58,000	-	-	-	-	207,000	2,506,000	2,506,000	-	
30116	Combined District Courts	918,000	-	-	2,000	-	10,000	21,000	-	-	-	-	73,000	78,000	885,000	885,000	
30117	Virginia State Bar	943,000	-	-	2,000	-	11,000	13,000	-	-	-	-	77,000	76,000	918,000	918,000	
30119	Office of the Lieutenant Governor	24,000	-	-	-	-	-	-	-	-	-	-	1,000	2,000	23,000	23,000	
30121	Office of the Governor	415,000	-	-	1,000	-	4,000	11,000	-	-	-	-	33,000	34,000	398,000	398,000	
30122	Department of Planning and Budget	567,000	-	-	1,000	-	6,000	30,000	-	-	-	-	40,000	45,000	525,000	525,000	
30123	Department of Military Affairs	1,881,000	-	-	4,000	-	21,000	36,000	-	-	-	-	151,000	150,000	1,821,000	1,821,000	
30125	Virginia Court of Appeals	531,000	-	-	1,000	-	6,000	-	-	-	-	-	44,000	44,000	524,000	524,000	
30127	Department of Emergency Management	859,000	-	-	3,000	-	11,000	-	-	-	-	164,000	122,000	86,000	1,045,000	1,045,000	
30128	Virginia Veterans Care Center	1,137,000	-	-	3,000	-	12,000	16,000	-	-	-	-	93,000	117,000	1,120,000	1,120,000	
30129	Department of Human Resource Management	1,017,000	-	-	2,000	-	12,000	-	-	-	-	3,000	89,000	83,000	1,012,000	1,012,000	
30132	State Board of Elections	235,000	-	-	1,000	-	4,000	-	-	-	-	-	82,000	45,000	28,000	329,000	329,000
30133	Auditor of Public Accounts	1,149,000	-	-	3,000	-	13,000	-	-	-	-	-	14,000	103,000	95,000	1,155,000	1,155,000
30136	Virginia Information Technologies Agency (VITA)	2,638,000	-	-	7,000	-	30,000	-	-	-	-	-	65,000	247,000	222,000	2,691,000	2,691,000
30140	Department of Criminal Justice Services	900,000	-	-	2,000	-	10,000	3,000	-	-	-	-	76,000	74,000	887,000	887,000	
30141	Office of the Attorney General and Department of Law	4,152,000	-	-	10,000	-	45,000	96,000	-	-	-	-	329,000	330,000	4,000,000	4,000,000	
30143	Office of the Attorney General - Division of Debt Collection	197,000	-	-	-	-	3,000	11,000	-	-	-	-	14,000	15,000	182,000	182,000	
30146	Science Museum of Virginia	476,000	-	-	1,000	-	5,000	-	-	-	-	-	43,000	39,000	474,000	474,000	
30147	Office of the State Inspector General	394,000	-	-	1,000	-	4,000	22,000	-	-	-	-	28,000	31,000	364,000	364,000	
30148	Virginia Commission for the Arts	41,000	-	-	-	-	1,000	3,000	-	-	-	-	2,000	2,000	37,000	37,000	
30151	Department of Accounts	1,494,000	-	-	4,000	-	17,000	-	-	-	-	-	24,000	136,000	123,000	1,510,000	1,510,000
30152	Department of the Treasury	983,000	-	-	2,000	-	11,000	24,000	-	-	-	-	77,000	76,000	945,000	945,000	
30154	Department of Motor Vehicles	12,710,000	-	-	30,000	-	137,000	341,000	-	-	-	-	993,000	1,006,000	12,189,000	12,189,000	
30156	Department of State Police	4,770,000	-	-	11,000	-	53,000	71,000	-	-	-	-	389,000	382,000	4,642,000	4,642,000	
30157	Compensation Board	143,000	-	-	-	-	2,000	13,000	-	-	-	-	8,000	10,000	126,000	126,000	
30160	Virginia Criminal Sentencing Commission	91,000	-	-	-	-	1,000	-	-	-	-	-	5,000	8,000	87,000	87,000	
30161	Department of Taxation	6,441,000	-	-	16,000	-	71,000	34,000	-	-	-	-	545,000	523,000	6,342,000	6,342,000	
30162	Department of Accounts - Transfer Payments (CHRF)	14,000	-	-	-	-	-	-	-	-	-	-	1,000	1,000	14,000	14,000	
30165	Department of Housing and Community Development	836,000	-	-	2,000	-	9,000	-	-	-	-	-	70,000	68,000	827,000	827,000	
30166	Secretary of the Commonwealth	122,000	-	-	-	-	2,000	-	-	-	-	-	12,000	10,000	122,000	122,000	
30171	State Corporation Commission	6,329,000	-	-	16,000	-	72,000	-	-	-	-	-	120,000	580,000	528,000	6,413,000	6,413,000
30172	State Lottery Department	2,684,000	-	-	6,000	-	30,000	49,000	-	-	-	-	216,000	213,000	2,602,000	2,602,000	
30174	Virginia College Savings Plan	1,025,000	-	-	3,000	-	11,000	-	-	-	-	-	8,000	91,000	85,000	1,025,000	1,025,000
30180	Secretary of Administration	113,000	-	-	-	-	1,000	4,000	-	-	-	-	8,000	9,000	107,000	107,000	
30181	Department of Labor and Industry	1,108,000	-	-	3,000	-	12,000	-	-	-	-	-	4,000	97,000	91,000	1,103,000	1,103,000
30182	Virginia Employment Commission	4,842,000	-	-	11,000	-	51,000	244,000	-	-	-	-	345,000	372,000	4,509,000	4,509,000	
30183	Secretary of Natural Resources	64,000	-	-	-	-	1,000	-	-	-	-	-	9,000	7,000	65,000	65,000	
30184	Secretary of Technology	48,000	-	-	-	-	1,000	3,000	-	-	-	-	3,000	4,000	43,000	43,000	
30185	Secretary of Education	66,000	-	-	-	-	1,000	-	-	-	-	-	2,000	4,000	63,000	63,000	
30186	Secretary of Transportation	91,000	-	-	-	-	1,000	-	-	-	-	-	7,000	8,000	89,000	89,000	
30187	Secretary of Public Safety	104,000	-	-	-	-	1,000	16,000	-	-	-	-	4,000	6,000	85,000	85,000	
30188	Secretary of Health and Human Resources	65,000	-	-	-	-	1,000	-	-	-	-	-	6,000	5,000	65,000	65,000	
30190	Secretary of Finance	58,000	-	-	-	-	1,000	9,000	-	-	-	-	2,000	3,000	47,000	47,000	
30191	Virginia Workers' Compensation Commission	2,452,000	-	-	6,000	-	27,000	7,000	-	-	-	-	209,000	199,000	2,422,000	2,422,000	
30192	Secretary of Commerce and Trade	59,000	-	-	-	-	1,000	-	-	-	-	-	2,000	4,000	56,000	56,000	
30193	Secretary of Agriculture and Forestry	42,000	-	-	-	-	1,000	-	-	-	-	-	1,000	2,000	40,000	40,000	
30194	Department of General Services	4,823,000	-	-	11,000	-	53,000	92,000	-	-	-	-	338,000	355,000	4,670,000	4,670,000	
30199	Department of Conservation and Recreation	3,103,000	-	-	8,000	-	34,000	-	-	-	-	-	16,000	272,000	256,000	3,093,000	3,093,000
30200	Office of Children's Services	109,000	-	-	-	-	2,000	-	-	-	-	-	16,000	14,000	11,000	126,000	126,000
30201	Department of Education - Central Office Operations	2,820,000	-	-	7,000	-	32,000	-	-	-	-	-	29,000	252,000	233,000	2,829,000	2,829,000
30202	The Library of Virginia	914,000	-	-	2,000	-	10,000	26,000	-	-	-	-	71,000	72,000	875,000	875,000	
30203	Woodrow Wilson Rehabilitation Center	1,754,000	-	-	4,000	-	20,000	-	-	-	-	-	149,000	144,000	1,735,000	1,735,000	
30204	The College of William and Mary	20,918,000	-	-	51,000	-	237,000	-	-	-	-	-	219,000	1,865,000	1,730,000	20,	

Virginia Retirement System
Finance Division
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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 Outflows	PLUS: FY 2017 Deferred Outflows	PLUS: FY 2017 Deferred Outflows	PLUS: FY 2017 Deferred Outflows	PLUS: FY 2017 Deferred Outflows	PLUS: FY 2017 Deferred Outflows	PLUS: FY 2017 Deferred Outflows	PLUS: FY 2017 Deferred Outflows	PLUS: FY 2017 Deferred Outflows	PLUS: FY 2017 Deferred Outflows	PLUS: FY 2017 Deferred Outflows	PLUS: FY 2017 Deferred Outflows	Calculated June 30, 2017 Net OPEB Liability	Actual June 30, 2017 Net OPEB Liability	Difference	
																					Investment Experience
VRS Health Insurance Credit Plan - State																					
Employer Allocation																					
30221	Old Dominion University	22,656,000	-	-	55,000	-	251,000	116,000	-	-	-	-	1,916,000	1,839,000	-	-	22,311,000	22,311,000	-	-	
30222	Department of Professional and Occupational Regulation	1,462,000	-	-	3,000	-	25,000	59,000	-	-	-	-	109,000	114,000	-	-	1,379,000	1,379,000	-	-	
30223	Department of Health Professions	1,910,000	-	-	5,000	-	21,000	13,000	-	-	-	-	161,000	154,000	-	-	1,878,000	1,878,000	-	-	
30226	Board of Accountancy	102,000	-	-	-	-	1,000	-	-	-	-	-	12,000	9,000	-	-	104,000	104,000	-	-	
30233	Board of Bar Examiners	84,000	-	-	-	-	1,000	3,000	-	-	-	-	6,000	6,000	-	-	80,000	80,000	-	-	
30234	Cooperative Extension and Agricultural Research Service	595,000	-	-	1,000	-	7,000	-	-	-	-	-	50,000	48,000	-	-	589,000	589,000	-	-	
30236	Virginia Commonwealth University	59,550,000	-	-	144,000	-	663,000	139,000	-	-	-	-	5,085,000	4,850,000	-	-	58,839,000	58,839,000	-	-	
30238	Virginia Museum of Fine Arts	1,435,000	-	-	4,000	-	16,000	-	-	-	-	26,000	131,000	120,000	-	-	1,452,000	1,452,000	-	-	
30239	Frontier Culture Museum of Virginia	177,000	-	-	-	-	2,000	-	-	-	-	-	17,000	15,000	-	-	177,000	177,000	-	-	
30241	Richard Bland College	826,000	-	-	2,000	-	11,000	-	-	-	-	-	108,000	80,000	124,000	-	965,000	965,000	-	-	
30242	Christopher Newport University	7,265,000	-	-	17,000	-	81,000	62,000	-	-	-	-	607,000	587,000	-	-	7,125,000	7,125,000	-	-	
30245	State Council of Higher Education for Virginia	460,000	-	-	1,000	-	5,000	-	-	-	-	-	14,000	44,000	39,000	-	473,000	473,000	-	-	
30246	University of Virginia's College at Wise	2,379,000	-	-	6,000	-	26,000	28,000	-	-	-	-	197,000	192,000	-	-	2,324,000	2,324,000	-	-	
30247	George Mason University	43,429,000	-	-	104,000	-	480,000	393,000	-	-	-	-	3,623,000	3,509,000	-	-	42,566,000	42,566,000	-	-	
30261	Virginia Community College System - Central Office Operations	2,417,000	-	-	6,000	-	30,000	-	-	-	-	-	201,000	267,000	218,000	-	2,631,000	2,631,000	-	-	
30262	Department of Rehabilitative Services	7,084,000	-	-	17,000	-	78,000	105,000	-	-	-	-	579,000	568,000	-	-	6,895,000	6,895,000	-	-	
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	142,000	-	-	-	-	2,000	-	-	-	-	-	16,000	17,000	13,000	-	160,000	160,000	-	-	
30268	Virginia Institute of Marine Science	3,007,000	-	-	7,000	-	33,000	39,000	-	-	-	-	247,000	241,000	-	-	2,934,000	2,934,000	-	-	
30275	New River Community College	1,148,000	-	-	3,000	-	12,000	37,000	-	-	-	-	88,000	90,000	-	-	1,094,000	1,094,000	-	-	
30276	Southside Virginia Community College	1,503,000	-	-	3,000	-	15,000	155,000	-	-	-	-	107,000	106,000	-	-	1,306,000	1,306,000	-	-	
30277	Paul D. Camp Community College	504,000	-	-	1,000	-	5,000	31,000	-	-	-	-	34,000	38,000	-	-	463,000	463,000	-	-	
30278	Rappahannock Community College	856,000	-	-	2,000	-	9,000	19,000	-	-	-	-	68,000	68,000	-	-	826,000	826,000	-	-	
30279	Danville Community College	1,170,000	-	-	3,000	-	12,000	73,000	-	-	-	-	79,000	88,000	-	-	1,073,000	1,073,000	-	-	
30280	Northern Virginia Community College	17,415,000	-	-	39,000	-	177,000	1,257,000	-	-	-	-	1,129,000	1,300,000	-	-	15,771,000	15,771,000	-	-	
30282	Piedmont Virginia Community College	1,531,000	-	-	4,000	-	17,000	-	-	-	-	-	133,000	125,000	-	-	1,518,000	1,518,000	-	-	
30284	L. Sargeant Reynolds Community College	3,745,000	-	-	8,000	-	37,000	254,000	-	-	-	-	281,000	280,000	-	-	3,410,000	3,410,000	-	-	
30284	Eastern Shore Community College	392,000	-	-	1,000	-	5,000	-	-	-	-	-	10,000	37,000	32,000	-	401,000	401,000	-	-	
30285	Patrick Henry Community College	1,265,000	-	-	3,000	-	15,000	-	-	-	-	-	54,000	124,000	107,000	-	1,318,000	1,318,000	-	-	
30286	Virginia Western Community College	2,051,000	-	-	5,000	-	21,000	106,000	-	-	-	-	146,000	158,000	-	-	1,907,000	1,907,000	-	-	
30287	Dabney S. Lancaster Community College	528,000	-	-	1,000	-	6,000	15,000	-	-	-	-	41,000	42,000	-	-	505,000	505,000	-	-	
30288	Wytheville Community College	839,000	-	-	2,000	-	9,000	8,000	-	-	-	-	69,000	82,000	-	-	822,000	822,000	-	-	
30290	John Tyler Community College	2,367,000	-	-	5,000	-	26,000	91,000	-	-	-	-	177,000	183,000	-	-	2,239,000	2,239,000	-	-	
30291	Blue Ridge Community College	1,479,000	-	-	3,000	-	16,000	81,000	-	-	-	-	103,000	112,000	-	-	1,370,000	1,370,000	-	-	
30292	Central Virginia Community College	1,133,000	-	-	3,000	-	11,000	63,000	-	-	-	-	79,000	87,000	-	-	1,048,000	1,048,000	-	-	
30293	Thomas Nelson Community College	3,171,000	-	-	8,000	-	34,000	43,000	-	-	-	-	261,000	255,000	-	-	3,092,000	3,092,000	-	-	
30294	Southwest Virginia Community College	911,000	-	-	2,000	-	11,000	-	-	-	-	-	15,000	83,000	76,000	-	920,000	920,000	-	-	
30295	Tidewater Community College	8,307,000	-	-	19,000	-	89,000	286,000	-	-	-	-	631,000	651,000	-	-	7,893,000	7,893,000	-	-	
30296	Virginia Highlands Community College	856,000	-	-	2,000	-	10,000	-	-	-	-	-	75,000	70,000	-	-	849,000	849,000	-	-	
30297	Germania Community College	1,853,000	-	-	4,000	-	21,000	39,000	-	-	-	-	149,000	147,000	-	-	1,791,000	1,791,000	-	-	
30298	Lord Fairfax Community College	1,790,000	-	-	4,000	-	20,000	31,000	-	-	-	-	145,000	143,000	-	-	1,737,000	1,737,000	-	-	
30299	Mountain Empire Community College	899,000	-	-	2,000	-	10,000	38,000	-	-	-	-	67,000	69,000	-	-	847,000	847,000	-	-	
30301	Department of Agriculture and Consumer Services	3,380,000	-	-	8,000	-	37,000	29,000	-	-	-	-	282,000	274,000	-	-	3,314,000	3,314,000	-	-	
30310	Virginia Economic Development Partnership	1,123,000	-	-	3,000	-	12,000	-	-	-	-	-	7,000	98,000	93,000	-	1,120,000	1,120,000	-	-	
30320	Virginia Tourism Authority	638,000	-	-	2,000	-	7,000	-	-	-	-	-	7,000	57,000	54,000	-	639,000	639,000	-	-	
30330	Virginia - Israel Advisory Board	14,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-	14,000	14,000	-	-	
30350	Department of Small Business and Supplier Diversity	311,000	-	-	1,000	-	4,000	-	-	-	-	-	17,000	32,000	27,000	-	328,000	328,000	-	-	
30400	Jamestown-Yorktown Commemoration	-	-	-	-	-	1,000	-	-	-	-	-	53,000	15,000	-	-	63,000	63,000	-	-	
30402	Marine Resources Commission	525,000	-	-	1,000	-	6,000	-	-	-	-	-	13,000	50,000	44,000	-	537,000	537,000	-	-	
30403	Department of Game and Inland Fisheries	2,107,000	-	-	5,000	-	25,000	-	-	-	-	-	97,000	210,000	182,000	-	2,202,000	2,202,000	-	-	
30405	Virginia Racing Commission	42,000	-	-	-	-	-	13,000	-	-	-	-	-	-	3,000	-	26,000	26,000	-	-	
30407	Virginia Port Authority	61,000	-	-	-	-	1,000	9,000	-	-	-	-	-	2,000	-	-	50,000	50,000	-	-	
30409	Department of Mines, Minerals and Energy	1,829,000	-	-	4,000	-	20,000	38,000	-	-	-	-	147,000	146,000	-	-	1,768,000	1,768,000	-	-	
30411	Department of Forestry	1,623,000	-	-	4,000	-	18,000	-	-	-	-	-	142,000	134,000	-	-	1,609,000	1,609,000	-	-	
30413	Commission on Virginia Alcohol Safety Action Program	78,000	-	-	-	-	1,000	-	-	-	-	-	3,000	7,000	81,000	-	81,000	81,000	-	-	
30417	Gunston Hall	37,000	-	-	-	-	6,000	-	-	-	-	-	-	2,000	4,000	-	29,000	29,000	-	-	
30423	Department of Historic Resources	351,000	-	-	1,000	-	4,000	9,000	-	-	-	-	27,000	27,000	-	-	337,000	337,000	-	-	
30425	Jamestown - Yorktown Foundation	906,000	-	-	2,000	-	10,000	4,000	-	-	-	-	77,000	74,000	-	-	893,000	893,000	-	-	
30440	Department of Environmental Quality	7,185,000	-	-	17,000	-	78,000	194,000	-	-	-	-	562,000	568,000	-	-	6,890,000	6,890,000	-	-	
30454	Office of Commonwealth Preparedness	91,000	-	-	-	-	1,000	-	-	-	-	-	6,000	8,000	-	-	88,000	88,000	-	-	
30505	Department of Rail and Public Transportation	575,000	-	-	2,000</																

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - HIC - State
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	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
		Net OPEB Liability 918,956,000	Deferred Inflows	Deferred Outflows	Deferred Inflows Investment Experience 2,231,000	Expected vs Actual Experience	Deferred Inflows Change In Assumptions 10,260,000	Deferred Inflows Change In Proportion 14,031,000	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion 14,031,000	Employer OPEB Expense 79,105,000	Normal Employer Contributions 75,058,000	June 30, 2017 Net OPEB Liability 910,512,000	June 30, 2017 Net OPEB Liability 910,512,000	
Employer Allocation																	
30708	Commonwealth Center for Children and Adolescents	809,000	-	-	2,000	-	8,000	60,000	-	-	-	51,000	60,000	730,000	730,000	-	
30711	Virginia Correctional Enterprises	1,205,000	-	-	3,000	-	14,000	-	-	-	49,000	118,000	104,000	1,251,000	1,251,000	-	
30716	Virginia Correctional Center for Women	765,000	-	-	2,000	-	8,000	24,000	-	-	-	58,000	60,000	729,000	729,000	-	
30718	Bland Correctional Center	508,000	-	-	1,000	-	5,000	43,000	-	-	-	31,000	37,000	453,000	453,000	-	
30720	Department of Behavioral Health & Developmental Services	3,430,000	-	-	9,000	-	44,000	-	-	-	373,000	404,000	316,000	3,838,000	3,838,000	-	
30723	Southeastern Virginia Training Center	1,574,000	-	-	4,000	-	16,000	94,000	-	-	-	108,000	120,000	1,448,000	1,448,000	-	
30724	Catawba Hospital	1,633,000	-	-	4,000	-	18,000	28,000	-	-	-	133,000	130,000	1,586,000	1,586,000	-	
30725	Northern Virginia Training Center	1,186,000	-	-	-	-	1,000	953,000	-	-	-	(179,000)	3,000	50,000	50,000	-	
30726	Southside Virginia Training Center	2,000	-	-	-	-	-	-	-	-	-	(2,000)	-	-	-	-	
30728	Northern Virginia Mental Health Institute	2,297,000	-	-	5,000	-	25,000	81,000	-	-	-	174,000	180,000	2,180,000	2,180,000	-	
30729	Piedmont Geriatric Hospital	1,995,000	-	-	5,000	-	21,000	83,000	-	-	-	147,000	155,000	1,878,000	1,878,000	-	
30733	Sussex I State Prison	420,000	-	-	1,000	-	5,000	6,000	-	-	-	35,000	34,000	409,000	409,000	-	
30734	Sussex II State Prison	449,000	-	-	1,000	-	9,000	43,000	-	-	-	46,000	33,000	394,000	394,000	-	
30735	Wallen's Ridge State Prison	623,000	-	-	1,000	-	7,000	20,000	-	-	-	47,000	49,000	592,000	592,000	-	
30737	St. Brides Correctional Center	554,000	-	-	1,000	-	7,000	-	-	-	-	-	-	553,000	553,000	-	
30738	Southwestern Virginia Training Center	1,639,000	-	-	3,000	-	16,000	204,000	-	-	-	81,000	113,000	1,384,000	1,384,000	-	
30739	Southern Virginia Mental Health Institute	1,106,000	-	-	3,000	-	12,000	13,000	-	-	-	92,000	88,000	1,082,000	1,082,000	-	
30741	Red Onion State Prison	607,000	-	-	1,000	-	7,000	22,000	-	-	-	46,000	47,000	576,000	576,000	-	
30742	Department of Corrections - Employee Relations and Training	816,000	-	-	2,000	-	8,000	49,000	-	-	-	55,000	62,000	750,000	750,000	-	
30743	Fluvanna Women's Correctional Center	611,000	-	-	1,000	-	6,000	67,000	-	-	-	33,000	44,000	526,000	526,000	-	
30745	Nottoway Correctional Center	708,000	-	-	2,000	-	8,000	-	-	-	13,000	65,000	59,000	717,000	717,000	-	
30747	Marion Correctional Treatment Center	503,000	-	-	1,000	-	5,000	22,000	-	-	-	39,000	39,000	473,000	473,000	-	
30748	Hiram W. Davis Medical Center	1,086,000	-	-	3,000	-	11,000	30,000	-	-	-	84,000	85,000	1,041,000	1,041,000	-	
30749	Buckingham Correctional Center	573,000	-	-	1,000	-	7,000	8,000	-	-	-	47,000	46,000	558,000	558,000	-	
30751	Department for the Deaf and Hard-of-Hearing	83,000	-	-	-	-	1,000	4,000	-	-	-	6,000	8,000	76,000	76,000	-	
30753	Deep Meadow Correctional Center	871,000	-	-	2,000	-	9,000	31,000	-	-	-	66,000	65,000	826,000	826,000	-	
30753	Deerfield Correctional Center	754,000	-	-	2,000	-	9,000	-	-	-	34,000	74,000	65,000	786,000	786,000	-	
30754	Augusta Correctional Center	462,000	-	-	1,000	-	5,000	19,000	-	-	-	34,000	36,000	435,000	435,000	-	
30756	Department of Corrections - Division of Institutions	3,555,000	-	-	8,000	-	39,000	61,000	-	-	-	288,000	285,000	3,450,000	3,450,000	-	
30757	Western Region Correctional Field Units	166,000	-	-	-	-	2,000	13,000	-	-	-	11,000	12,000	150,000	150,000	-	
30761	Baskerville Correctional Center	279,000	-	-	1,000	-	3,000	10,000	-	-	-	21,000	21,000	265,000	265,000	-	
30765	Department of Social Services	13,619,000	-	-	32,000	-	148,000	285,000	-	-	-	1,088,000	1,085,000	13,157,000	13,157,000	-	
30766	Virginia Parole Board	114,000	-	-	-	-	2,000	-	-	-	-	10,000	9,000	113,000	113,000	-	
30767	Division of Community Corrections	1,434,000	-	-	3,000	-	16,000	53,000	-	-	-	108,000	112,000	1,358,000	1,358,000	-	
30768	Keen Mountain Correctional Center	510,000	-	-	1,000	-	6,000	-	-	-	-	43,000	42,000	504,000	504,000	-	
30769	Greensville Correctional Center	1,360,000	-	-	3,000	-	15,000	13,000	-	-	-	113,000	110,000	1,332,000	1,332,000	-	
30770	Dillwyn Correctional Center	648,000	-	-	2,000	-	7,000	13,000	-	-	-	52,000	51,000	627,000	627,000	-	
30771	Indian Creek Correctional Center	433,000	-	-	1,000	-	5,000	8,000	-	-	-	36,000	35,000	420,000	420,000	-	
30772	Haymesville Correctional Center	727,000	-	-	2,000	-	8,000	11,000	-	-	-	59,000	58,000	707,000	707,000	-	
30773	Coffeeswood Correctional Center	545,000	-	-	1,000	-	6,000	32,000	-	-	-	38,000	42,000	502,000	502,000	-	
30774	Lunenburg Correctional Center	474,000	-	-	1,000	-	5,000	3,000	-	-	-	39,000	39,000	465,000	465,000	-	
30775	Pocahontas State Correctional Center	528,000	-	-	1,000	-	5,000	44,000	-	-	-	33,000	39,000	472,000	472,000	-	
30776	Green Rock Correctional Center	557,000	-	-	1,000	-	7,000	-	-	-	14,000	52,000	47,000	568,000	568,000	-	
30777	Department of Juvenile Justice	8,910,000	-	-	21,000	-	96,000	223,000	-	-	-	701,000	707,000	8,564,000	8,564,000	-	
30778	Department of Forensic Science	2,894,000	-	-	7,000	-	33,000	-	-	-	26,000	257,000	238,000	2,899,000	2,899,000	-	
30785	River North Correctional Center	544,000	-	-	1,000	-	6,000	-	-	-	-	49,000	45,000	541,000	541,000	-	
30794	Virginia Center for Behavioral Rehabilitation	2,296,000	-	-	5,000	-	24,000	164,000	-	-	-	149,000	171,000	2,081,000	2,081,000	-	
30841	Department of Aviation	350,000	-	-	1,000	-	4,000	3,000	-	-	-	29,000	28,000	343,000	343,000	-	
30848	Indigent Defense Commission	4,383,000	-	-	10,000	-	48,000	83,000	-	-	-	353,000	350,000	4,245,000	4,245,000	-	
30851	Tobacco Indemnification & Revitalization Commission	131,000	-	-	-	-	2,000	-	-	-	-	8,000	14,000	140,000	140,000	-	
30852	Virginia Tobacco Settlement Foundation	161,000	-	-	-	-	2,000	-	-	-	-	13,000	14,000	158,000	158,000	-	
30912	Department of Veterans Services	973,000	-	-	3,000	-	12,000	-	-	-	108,000	116,000	89,000	1,093,000	1,093,000	-	
30922	Sitter-Bafoot Veterans Care Center	1,570,000	-	-	4,000	-	20,000	-	-	-	144,000	178,000	141,000	1,727,000	1,727,000	-	
30937	Southern Virginia Higher Education Center	287,000	-	-	1,000	-	3,000	-	-	-	-	21,000	23,000	281,000	281,000	-	
30938	New College Institute	94,000	-	-	-	-	1,000	3,000	-	-	-	7,000	8,000	89,000	89,000	-	
30942	Virginia Museum of Natural History	233,000	-	-	1,000	-	2,000	10,000	-	-	-	17,000	18,000	219,000	219,000	-	
30948	Southwest Virginia Higher Education Center	161,000	-	-	-	-	2,000	-	-	-	4,000	15,000	12,000	166,000	166,000	-	
30957	Commonwealth's Attorneys' Services Council	63,000	-	-	-	-	1,000	8,000	-	-	-	3,000	5,000	52,000	52,000	-	
30960	Department of Fire Programs	556,000	-	-	1,000	-	6,000	31,000	-	-	-	39,000	43,000	514,000	514,000	-	
30961	Division of Capitol Police	71,000	-	-	-	-	1,000	-	-	-	-	3,000	6,000	67,000	67,000	-	
30999	Department of Alcoholic Beverage Control	6,088,000	-	-	15,000	-	69,000	-	-	-	52,000	539,000	502,000	6,093,000	6,093,000	-	
33010	Virginia Outdoors Foundation	263,000	-	-	1,000	-	2,000	15,000	-	-	-	18,000	20,000	243,000	243,000	-	
35106	Arlington County Health Department	9,000	-	-	-	-	-	-	-	-	-	1,000	2,000	8,000	8,000	-	
35129	Fairfax County Health Department	570,000	-	-	1,000	-	5,000	87,000	-	-	-	23,000	38,000	466,000	466,000	-	
35885	Fort Monroe Federal Area Development Authority	188,000	-	-	-	-	2,000	6,000	-	-	-	15,000	16,000	179,000	179,000	-	
70156	Department of State Police	97,000	-	-	-	-	1,000	4,000	-	-	-	7,000	8,000	91,000	91,000	-	
70203	Woodrow Wilson Rehabilitation Center	45,000	-	-	-	-	1,000	-	-	-	-	5,000	3,000	46,000	46,000	-	
70204	The College of William and Mary	127,000	-	-													

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

Employer Code	Entity	June 30, 2016 Net OPEB Liability	PLUS: FY 2016 Deferred Inflows	LESS: FY 2016 Deferred Outflows	LESS: FY 2017	Deferred	LESS: FY 2017	Deferred	PLUS: FY 2017	Deferred	PLUS: FY 2017	Deferred	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	Calculated	Actual	Difference
					Deferred Inflows Investment Experience	Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows 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 Health Insurance Credit Plan - State	918,956,000	-	-	2,231,000	-	10,260,000	14,031,000	-	-	-	14,031,000	79,105,000	75,058,000	910,512,000	910,512,000	-	
	Employer Allocation																	
70246	University of Virginia's College at Wise	51,000	-	-	-	-	1,000	-	-	-	-	-	7,000	5,000	52,000	52,000	-	
70247	George Mason University	376,000	-	-	1,000	-	4,000	15,000	-	-	-	-	28,000	29,000	355,000	355,000	-	
70280	Northern Virginia Community College	414,000	-	-	1,000	-	4,000	9,000	-	-	-	-	33,000	33,000	400,000	400,000	-	
70282	Piedmont Virginia Community College	16,000	-	-	-	-	-	-	-	-	-	-	-	3,000	20,000	20,000	-	
70283	J. Sargeant Reynolds Community College	93,000	-	-	-	-	1,000	9,000	-	-	-	-	5,000	7,000	81,000	81,000	-	
70286	Virginia Western Community College	60,000	-	-	-	-	1,000	-	-	-	-	-	2,000	4,000	57,000	57,000	-	
70291	Blue Ridge Community College	10,000	-	-	-	-	-	-	-	-	-	-	1,000	1,000	10,000	10,000	-	
70292	Central Virginia Community College	30,000	-	-	-	-	-	-	-	-	-	-	5,000	3,000	32,000	32,000	-	
70293	Thomas Nelson Community College	49,000	-	-	-	-	1,000	-	-	-	-	-	11,000	7,000	62,000	62,000	-	
70294	Southwest Virginia Community College	24,000	-	-	-	-	-	-	-	-	-	-	2,000	2,000	24,000	24,000	-	
70296	Virginia Highlands Community College	9,000	-	-	-	-	-	-	-	-	-	-	1,000	1,000	9,000	9,000	-	
70297	Germanna Community College	24,000	-	-	-	-	-	-	-	-	-	-	3,000	3,000	24,000	24,000	-	
70298	Lord Fairfax Community College	22,000	-	-	-	-	-	-	-	-	-	-	4,000	2,000	27,000	27,000	-	
70299	Mountain Empire Community College	6,000	-	-	-	-	-	-	-	-	-	-	4,000	2,000	8,000	8,000	-	
70402	Marine Resources Commission	488,000	-	-	1,000	-	5,000	29,000	-	-	-	-	34,000	36,000	451,000	451,000	-	
70403	Department of Game and Inland Fisheries	1,084,000	-	-	3,000	-	13,000	-	-	-	-	-	48,000	107,000	92,000	1,131,000	1,131,000	-
70701	Department of Corrections - Central Administration	-	-	-	-	-	-	-	-	-	-	-	5,000	2,000	6,000	6,000	-	
70716	Virginia Correctional Center for Women	905,000	-	-	2,000	-	10,000	34,000	-	-	-	-	68,000	70,000	857,000	857,000	-	
70718	Bland Correctional Center	968,000	-	-	2,000	-	11,000	20,000	-	-	-	-	77,000	77,000	935,000	935,000	-	
70733	Sussex I State Prison	1,562,000	-	-	4,000	-	17,000	5,000	-	-	-	-	133,000	127,000	1,542,000	1,542,000	-	
70734	Sussex II State Prison	1,437,000	-	-	3,000	-	15,000	83,000	-	-	-	-	99,000	109,000	1,326,000	1,326,000	-	
70735	Wallen's Ridge State Prison	1,781,000	-	-	4,000	-	20,000	35,000	-	-	-	-	143,000	142,000	1,723,000	1,723,000	-	
70737	St. Brides Correctional Center	939,000	-	-	2,000	-	11,000	-	-	-	-	-	81,000	76,000	931,000	931,000	-	
70741	Red Onion State Prison	1,786,000	-	-	4,000	-	20,000	20,000	-	-	-	-	148,000	144,000	1,746,000	1,746,000	-	
70743	Fluvanna Women's Correctional Center	1,286,000	-	-	3,000	-	13,000	77,000	-	-	-	-	88,000	97,000	1,184,000	1,184,000	-	
70745	Nottoway Correctional Center	1,542,000	-	-	4,000	-	16,000	45,000	-	-	-	-	119,000	121,000	1,475,000	1,475,000	-	
70747	Marion Correctional Treatment Center	814,000	-	-	2,000	-	9,000	10,000	-	-	-	-	67,000	65,000	795,000	795,000	-	
70749	Buckingham Correctional Center	1,513,000	-	-	4,000	-	16,000	60,000	-	-	-	-	112,000	117,000	1,428,000	1,428,000	-	
70752	Deep Meadow Correctional Center	2,334,000	-	-	6,000	-	27,000	-	-	-	-	104,000	232,000	201,000	2,436,000	2,436,000	-	
70753	Deerfield Correctional Center	1,709,000	-	-	4,000	-	19,000	10,000	-	-	-	-	144,000	140,000	1,680,000	1,680,000	-	
70754	Augusta Correctional Center	1,171,000	-	-	3,000	-	13,000	-	-	-	-	-	99,000	95,000	1,159,000	1,159,000	-	
70756	Department of Corrections - Division of Institutions	78,000	-	-	-	-	1,000	-	-	-	-	-	3,000	6,000	74,000	74,000	-	
70757	Western Region Correctional Field Units	598,000	-	-	1,000	-	7,000	9,000	-	-	-	-	49,000	48,000	582,000	582,000	-	
70761	Baskerville Correctional Center	566,000	-	-	1,000	-	6,000	13,000	-	-	-	-	44,000	46,000	544,000	544,000	-	
70767	Division of Community Corrections	6,494,000	-	-	15,000	-	69,000	242,000	-	-	-	-	487,000	506,000	6,149,000	6,149,000	-	
70768	Keen Mountain Correctional Center	1,163,000	-	-	3,000	-	12,000	26,000	-	-	-	-	92,000	92,000	1,122,000	1,122,000	-	
70769	Greensville Correctional Center	3,350,000	-	-	8,000	-	35,000	152,000	-	-	-	-	244,000	258,000	3,141,000	3,141,000	-	
70770	Dillwyn Correctional Center	1,323,000	-	-	3,000	-	14,000	41,000	-	-	-	-	102,000	105,000	1,262,000	1,262,000	-	
70771	Indian Creek Correctional Center	900,000	-	-	2,000	-	10,000	25,000	-	-	-	-	70,000	71,000	862,000	862,000	-	
70772	Haynesville Correctional Center	1,413,000	-	-	3,000	-	15,000	56,000	-	-	-	-	105,000	110,000	1,334,000	1,334,000	-	
70773	Coffeewood Correctional Center	1,062,000	-	-	3,000	-	11,000	18,000	-	-	-	-	87,000	86,000	1,031,000	1,031,000	-	
70774	Lunenburg Correctional Center	1,024,000	-	-	3,000	-	11,000	-	-	-	-	9,000	91,000	85,000	1,025,000	1,025,000	-	
70775	Pocahontas State Correctional Center	960,000	-	-	2,000	-	12,000	-	-	-	-	29,000	91,000	81,000	985,000	985,000	-	
70776	Green Rock Correctional Center	968,000	-	-	2,000	-	11,000	-	-	-	-	4,000	85,000	80,000	964,000	964,000	-	
70777	Department of Juvenile Justice	2,659,000	-	-	5,000	-	25,000	366,000	-	-	-	-	121,000	181,000	2,203,000	2,203,000	-	
70785	River North Correctional Center	1,113,000	-	-	3,000	-	12,000	-	-	-	-	11,000	99,000	92,000	1,116,000	1,116,000	-	
70786	Culpeper Correctional Center for Women	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70961	Division of Capitol Police	534,000	-	-	1,000	-	5,000	53,000	-	-	-	-	31,000	40,000	466,000	466,000	-	
70999	Department of Alcoholic Beverage Control	900,000	-	-	2,000	-	9,000	62,000	-	-	-	-	59,000	67,000	819,000	819,000	-	
Total for All Covered Employers		918,956,000	-	-	2,231,000	-	10,260,000	14,031,000	-	-	-	-	14,031,000	79,105,000	75,058,000	910,512,000	910,512,000	-