

Virginia Retirement System
Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014	PLUS: FY 2014	LESS: FY 2014	PLUS: FY 2015	LESS: FY 2015	LESS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	LESS: FY 2015	Calculated	Actual	Difference
		Net Pension Liability	Deferred Inflows	Deferred Outflows	Proportionate Share of VRS Net Pension Liability	Deferred Inflows Investment Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Proportion	Employer Expense	Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS State Plan Total		5,598,398,000	1,076,757,000	77,511,000	-	440,408,000	131,636,000	44,070,000	131,636,000	401,906,000	480,657,000	6,122,555,000	6,122,555,000	-	
Employer Allocation															
30100	Senate	8,754,000	1,562,000	551,000	64,000	679,000	156,000	68,000	361,000	755,000	741,000	9,437,000	9,437,000	-	
30101	House of Delegates	13,560,000	2,420,000	418,000	101,000	1,093,000	-	109,000	490,000	1,222,000	1,193,000	15,198,000	15,198,000	-	
30103	Magistrate System	26,156,000	4,669,000	655,000	193,000	2,077,000	-	208,000	494,000	2,147,000	2,266,000	28,869,000	28,869,000	-	
30107	Division of Legislative Services	7,421,000	1,380,000	-	57,000	616,000	35,000	62,000	316,000	658,000	673,000	8,570,000	8,570,000	-	
30109	Division of Legislative Automated Systems	2,081,000	371,000	13,000	15,000	174,000	-	17,000	115,000	202,000	190,000	2,424,000	2,424,000	-	
30110	Joint Legislative Audit and Review Commission	3,286,000	587,000	94,000	25,000	259,000	13,000	26,000	62,000	264,000	283,000	3,601,000	3,601,000	-	
30111	Supreme Court	25,351,000	4,542,000	-	181,000	1,949,000	644,000	195,000	-	1,546,000	2,127,000	27,095,000	27,095,000	-	
30112	Judicial Inquiry and Review Commission	495,000	88,000	2,000	5,000	42,000	-	4,000	29,000	49,000	46,000	580,000	580,000	-	
30114	General District Courts	42,768,000	7,802,000	-	309,000	3,338,000	-	334,000	-	2,802,000	3,643,000	46,406,000	46,406,000	-	
30115	Juvenile and Domestic Relations District Courts	25,408,000	4,643,000	-	185,000	1,982,000	-	393,000	-	1,657,000	2,163,000	27,553,000	27,553,000	-	
30116	Combined District Courts	9,364,000	1,671,000	15,000	68,000	713,000	316,000	71,000	11,000	543,000	778,000	9,906,000	9,906,000	-	
30117	Virginia State Bar	9,379,000	1,674,000	26,000	69,000	724,000	199,000	72,000	18,000	599,000	791,000	10,071,000	10,071,000	-	
30119	Office of the Lieutenant Governor	148,000	60,000	-	2,000	4,000	105,000	-	-	(38,000)	5,000	58,000	58,000	-	
30121	Office of the Governor	1,210,000	627,000	-	7,000	79,000	453,000	8,000	-	(137,000)	86,000	1,097,000	1,097,000	-	
30122	Department of Planning and Budget	5,420,000	967,000	338,000	41,000	431,000	-	43,000	242,000	519,000	470,000	5,993,000	5,993,000	-	
30123	Department of Military Affairs	16,676,000	3,542,000	-	127,000	1,357,000	367,000	136,000	397,000	1,186,000	1,481,000	18,859,000	18,859,000	-	
30125	Virginia Court of Appeals	5,218,000	963,000	-	37,000	395,000	219,000	40,000	-	278,000	431,000	5,491,000	5,491,000	-	
30127	Department of Emergency Management	9,984,000	1,782,000	120,000	68,000	733,000	623,000	73,000	79,000	488,000	801,000	10,197,000	10,197,000	-	
30128	Virginia Veterans Care Center	10,826,000	1,975,000	-	79,000	859,000	26,000	86,000	23,000	778,000	938,000	11,944,000	11,944,000	-	
30129	Department of Human Resource Management	9,027,000	1,846,000	-	68,000	736,000	152,000	74,000	232,000	673,000	803,000	10,229,000	10,229,000	-	
30132	State Board of Elections	2,211,000	395,000	19,000	14,000	156,000	204,000	16,000	12,000	76,000	171,000	2,174,000	2,174,000	-	
30133	Auditor of Public Accounts	10,727,000	1,915,000	679,000	81,000	865,000	-	87,000	622,000	1,090,000	945,000	12,033,000	12,033,000	-	
30136	Virginia Information Technologies Agency (VITA)	32,650,000	5,828,000	27,000	235,000	2,527,000	630,000	253,000	21,000	2,092,000	2,758,000	35,137,000	35,137,000	-	
30140	Department of Criminal Justice Services	8,900,000	1,589,000	376,000	64,000	697,000	82,000	70,000	247,000	738,000	761,000	9,692,000	9,692,000	-	
30141	Office of the Attorney General and Department of Law	6,288,000	1,378,000	1,378,000	267,000	2,862,000	-	286,000	1,702,000	3,380,000	3,124,000	39,791,000	39,791,000	-	
30143	Office of the Attorney General - Division of Debt Collection	1,680,000	324,000	-	13,000	145,000	15,000	15,000	132,000	170,000	158,000	2,016,000	2,016,000	-	
30146	Science Museum of Virginia	4,382,000	782,000	84,000	33,000	357,000	-	36,000	162,000	392,000	389,000	4,957,000	4,957,000	-	
30147	Office of the State Inspector General	3,028,000	1,026,000	-	26,000	280,000	316,000	28,000	441,000	244,000	306,000	3,891,000	3,891,000	-	
30148	Virginia Commission for the Arts	244,000	44,000	1,000	1,000	21,000	-	2,000	14,000	25,000	22,000	286,000	286,000	-	
30151	Department of Accounts	11,673,000	2,083,000	848,000	96,000	1,020,000	-	102,000	1,599,000	1,601,000	1,113,000	14,173,000	14,173,000	-	
30152	Department of the Treasury	9,088,000	1,622,000	459,000	70,000	730,000	-	73,000	417,000	869,000	797,000	10,153,000	10,153,000	-	
30154	Department of Motor Vehicles	119,545,000	21,459,000	-	885,000	9,498,000	62,000	950,000	360,000	8,765,000	10,366,000	132,038,000	132,038,000	-	
30156	Department of State Police	45,045,000	8,130,000	-	329,000	3,544,000	295,000	355,000	-	3,120,000	3,868,000	49,272,000	49,272,000	-	
30157	Compensation Board	1,357,000	283,000	-	10,000	106,000	41,000	11,000	-	78,000	116,000	1,476,000	1,476,000	-	
30158	Virginia Retirement System	35,826,000	6,395,000	1,292,000	(40,929,000)	-	-	-	-	-	-	-	-	-	
30160	Virginia Criminal Sentencing Commission	793,000	142,000	24,000	6,000	65,000	-	7,000	40,000	77,000	71,000	905,000	905,000	-	
30161	Department of Taxation	61,288,000	11,329,000	-	451,000	4,864,000	246,000	487,000	125,000	4,354,000	5,308,000	67,616,000	67,616,000	-	
30162	Department of Accounts - Transfer Payments (CHRF)	132,000	23,000	-	2,000	11,000	-	1,000	1,000	11,000	12,000	147,000	147,000	-	
30165	Department of Housing and Community Development	8,072,000	1,774,000	-	61,000	657,000	217,000	66,000	194,000	555,000	717,000	9,131,000	9,131,000	-	
30166	Secretary of the Commonwealth	486,000	87,000	43,000	3,000	46,000	-	5,000	113,000	88,000	50,000	643,000	643,000	-	
30170	Council on Human Rights	-	6,000	-	-	-	-	4,000	-	(2,000)	-	-	-	-	
30171	State Corporation Commission	61,122,000	11,622,000	-	447,000	4,816,000	708,000	482,000	-	4,063,000	5,256,000	66,956,000	66,956,000	-	
30172	State Lottery Department	24,049,000	4,292,000	595,000	188,000	2,026,000	-	203,000	1,726,000	2,537,000	2,211,000	28,163,000	28,163,000	-	
30174	Virginia College Savings Plan	8,855,000	1,581,000	256,000	69,000	758,000	-	76,000	793,000	1,007,000	827,000	10,540,000	10,540,000	-	
30175	VA Office of Protection and Advocacy	454,000	1,378,000	-	-	-	1,240,000	-	-	(592,000)	-	-	-	-	
30180	Secretary of Administration	916,000	163,000	49,000	8,000	81,000	-	8,000	128,000	125,000	89,000	1,129,000	1,129,000	-	
30181	Department of Labor and Industry	10,289,000	1,837,000	448,000	79,000	849,000	-	85,000	666,000	1,064,000	926,000	11,797,000	11,797,000	-	
30182	Virginia Employment Commission	51,762,000	10,898,000	-	359,000	3,851,000	3,781,000	385,000	-	1,969,000	4,203,000	53,538,000	53,538,000	-	
30183	Secretary of Natural Resources	135,000	70,000	-	3,000	31,000	30,000	3,000	224,000	93,000	34,000	433,000	433,000	-	
30185	Secretary of Education	397,000	75,000	-	3,000	37,000	3,000	4,000	65,000	56,000	41,000	519,000	519,000	-	
30186	Secretary of Transportation	466,000	177,000	-	2,000	29,000	146,000	3,000	-	(35,000)	32,000	406,000	406,000	-	
30187	Secretary of Public Safety	307,000	199,000	-	3,000	32,000	94,000	3,000	88,000	10,000	35,000	449,000	449,000	-	
30188	Secretary of Health and Human Resources	175,000	35,000	-	2,000	14,000	4,000	1,000	-	9,000	15,000	189,000	189,000	-	
30190	Secretary of Finance	254,000	45,000	10,000	2,000	24,000	-	2,000	55,000	43,000	27,000	340,000	340,000	-	
30191	Virginia Workers' Compensation Commission	22,639,000	4,041,000	1,069,000	166,000	1,781,000	129,000	178,000	701,000	1,951,000	1,943,000	24,754,000	24,754,000	-	
30192	Secretary of Commerce and Trade	139,000	115,000	-	(1,000)	179,000	-	179,000	-	(74,000)	-	-	-	-	
30193	Secretary of Agriculture and Forestry	18,000	38,000	-	1,000	6,000	23,000	1,000	54,000	14,000	7,000	90,000	90,000	-	
30194	Department of General Services	48,166,000	8,597,000	16,000	347,000	3,748,000	712,000	375,000	18,000	3,174,000	4,091,000	52,110,000	52,110,000	-	
30199	Department of Conservation and Recreation	26,910,000	8,060,000	-	208,000	2,229,000	2,121,000	223,000	1,077,000	1,293,000	2,433,000	30,988,000	30,988,000	-	
30200	Office of Children's Services	-	-	-	8,000	99,000	-	10,000	1,086,000	482,000	108,000	1,379,000	1,379,000	-	
30201	Department of Education - Central Office Operations	25,955,000	5,038,000	-	184,000	2,006,000	796,000	201,000	-	1,500,000	2,189,000	27,887,000	27,887,000	-	
30202	The Library of Virginia	9,420,000	1,806,000	-	67,000	714,000	429,000	71,000	-	485,000	779,000	9,927,000	9,927,000	-	
30203	Woodrow Wilson Rehabilitation Center	16,914,000	3,019,000	316,000	126,000	1,356,000	-	136,000	397,000	1,417,000	1,480,000				

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Employer Code	Entity	6/30/2014	PLUS: FY 2014	LESS: FY 2014	PLUS: FY 2015	LESS: FY 2015	LESS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	LESS: FY 2015	Calculated	Actual	Difference
		Net Pension Liability	Deferred Inflows	Deferred Outflows	Proportionate Share of VRS Net Pension Liability	Deferred Inflows Investment Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Proportion	Employer Pension Expense	Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS State Plan Total		5,598,398,000	1,076,757,000	77,511,000	-	440,408,000	131,636,000	44,070,000	131,636,000	401,906,000	480,657,000	6,122,555,000	6,122,555,000	-	
Employer Allocation															
30207	University of Virginia - Academic Division	379,467,000	69,230,000	-	2,760,000	30,194,000	899,000	3,021,000	1,667,000	27,675,000	32,956,000	419,771,000	419,771,000	-	
30208	Virginia Polytechnic Institute and State University	352,916,000	62,991,000	3,595,000	2,667,000	28,699,000	-	2,872,000	10,699,000	30,452,000	31,323,000	398,980,000	398,980,000	-	
30209	University of Virginia Medical Center	62,919,000	15,660,000	-	460,000	4,923,000	3,527,000	493,000	-	2,726,000	5,373,000	68,435,000	68,435,000	-	
30211	Virginia Military Institute	23,380,000	4,261,000	-	169,000	1,823,000	357,000	182,000	-	1,526,000	1,990,000	25,348,000	25,348,000	-	
30212	Virginia State University	50,339,000	8,985,000	623,000	364,000	3,899,000	952,000	390,000	413,000	3,437,000	4,255,000	54,199,000	54,199,000	-	
30213	Norfolk State University	54,796,000	9,915,000	-	381,000	4,096,000	2,728,000	410,000	-	2,743,000	4,471,000	56,950,000	56,950,000	-	
30214	Longwood University	33,984,000	6,066,000	478,000	252,000	2,717,000	-	272,000	603,000	2,751,000	2,965,000	37,768,000	37,768,000	-	
30215	University of Mary Washington	34,806,000	6,407,000	-	250,000	2,695,000	785,000	270,000	-	2,157,000	2,941,000	37,469,000	37,469,000	-	
30216	James Madison University	125,362,000	22,376,000	1,342,000	975,000	10,487,000	-	1,049,000	7,043,000	12,258,000	11,445,000	145,789,000	145,789,000	-	
30217	Radford University	56,267,000	10,043,000	1,524,000	435,000	4,675,000	-	468,000	3,409,000	5,665,000	5,102,000	64,986,000	64,986,000	-	
30218	Virginia School for Deaf and Blind	8,693,000	1,875,000	-	59,000	647,000	660,000	65,000	-	318,000	706,000	8,997,000	8,997,000	-	
30221	Old Dominion University	109,562,000	19,555,000	3,620,000	824,000	8,860,000	-	887,000	4,407,000	10,080,000	9,669,000	123,166,000	123,166,000	-	
30222	Department of Professional and Occupational Regulation	14,338,000	2,996,000	-	106,000	1,135,000	283,000	114,000	-	886,000	1,239,000	15,783,000	15,783,000	-	
30223	Department of Health Professions	18,680,000	3,334,000	41,000	135,000	1,440,000	430,000	144,000	30,000	1,174,000	1,571,000	20,015,000	20,015,000	-	
30226	Board of Accountancy	839,000	150,000	99,000	7,000	74,000	-	7,000	142,000	130,000	80,000	1,022,000	1,022,000	-	
30232	Minority Business Enterprise	-	1,149,000	-	-	-	750,000	-	-	(399,000)	-	-	-	-	
30233	Board of Bar Examiners	776,000	138,000	18,000	6,000	64,000	-	6,000	45,000	77,000	70,000	896,000	896,000	-	
30234	Cooperative Extension and Agricultural Research Service	4,380,000	782,000	-	35,000	364,000	-	36,000	193,000	401,000	398,000	5,065,000	5,065,000	-	
30236	Virginia Commonwealth University	277,982,000	49,616,000	3,965,000	2,089,000	22,469,000	2,248,000	7,664,000	23,715,000	24,522,000	312,358,000	312,358,000	-		
30238	Virginia Museum of Fine Arts	12,734,000	2,356,000	-	96,000	1,022,000	52,000	102,000	146,000	957,000	1,115,000	14,202,000	14,202,000	-	
30239	Frontier Culture Museum of Virginia	1,528,000	273,000	53,000	12,000	125,000	-	12,000	78,000	147,000	136,000	1,736,000	1,736,000	-	
30241	Richard Bland College	6,111,000	1,091,000	162,000	49,000	504,000	-	50,000	331,000	598,000	551,000	7,013,000	7,013,000	-	
30242	Christopher Newport University	34,952,000	6,239,000	1,002,000	271,000	2,928,000	-	293,000	2,417,000	3,655,000	3,195,000	40,702,000	40,702,000	-	
30245	State Council of Higher Education for Virginia	3,635,000	1,082,000	-	31,000	333,000	281,000	33,000	499,000	332,000	364,000	4,634,000	4,634,000	-	
30246	University of Virginia's College at Wise	12,269,000	2,190,000	252,000	89,000	952,000	209,000	95,000	167,000	882,000	1,039,000	13,240,000	13,240,000	-	
30247	George Mason University	182,878,000	32,641,000	3,397,000	1,341,000	14,433,000	505,000	1,444,000	2,244,000	14,184,000	15,752,000	200,645,000	200,645,000	-	
30261	Virginia Community College System - Central Office Operations	21,210,000	3,786,000	213,000	142,000	1,565,000	1,246,000	157,000	142,000	1,057,000	1,708,000	21,762,000	21,762,000	-	
30262	Department of Rehabilitative Services	66,345,000	11,842,000	213,000	513,000	5,521,000	-	552,000	3,089,000	6,176,000	6,026,000	76,757,000	76,757,000	-	
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,603,000	286,000	65,000	10,000	116,000	122,000	12,000	43,000	84,000	126,000	1,609,000	1,609,000	-	
30268	Virginia Institute of Marine Science	17,897,000	3,397,000	-	136,000	1,453,000	129,000	145,000	395,000	1,398,000	1,586,000	20,200,000	20,200,000	-	
30275	New River Community College	9,975,000	2,022,000	-	73,000	787,000	192,000	79,000	-	623,000	858,000	10,935,000	10,935,000	-	
30276	Southside Virginia Community College	15,225,000	2,717,000	77,000	106,000	1,130,000	824,000	113,000	52,000	762,000	1,233,000	15,711,000	15,711,000	-	
30277	Paul D. Camp Community College	5,251,000	1,207,000	-	34,000	360,000	791,000	36,000	-	13,000	392,000	4,998,000	4,998,000	-	
30278	Rappahannock Community College	7,624,000	1,361,000	218,000	54,000	588,000	174,000	59,000	143,000	550,000	641,000	8,170,000	8,170,000	-	
30279	Danville Community College	10,589,000	1,890,000	144,000	79,000	840,000	-	84,000	110,000	822,000	916,000	11,674,000	11,674,000	-	
30280	Northern Virginia Community College	126,964,000	22,662,000	5,994,000	954,000	10,279,000	-	1,029,000	6,420,000	12,366,000	11,219,000	142,903,000	142,903,000	-	
30282	Piedmont Virginia Community College	10,377,000	1,852,000	107,000	79,000	841,000	-	84,000	284,000	881,000	918,000	11,691,000	11,691,000	-	
30283	J. Sargeant Reynolds Community College	32,413,000	5,785,000	1,691,000	239,000	2,569,000	-	257,000	1,135,000	2,943,000	2,803,000	35,709,000	35,709,000	-	
30284	Eastern Shore Community College	3,603,000	1,084,000	-	24,000	265,000	511,000	27,000	-	9,000	289,000	3,682,000	3,682,000	-	
30285	Patrick Henry Community College	12,800,000	2,285,000	23,000	79,000	865,000	1,626,000	87,000	17,000	213,000	944,000	12,023,000	12,023,000	-	
30286	Virginia Western Community College	17,208,000	3,071,000	701,000	130,000	1,386,000	-	139,000	714,000	1,600,000	1,512,000	19,263,000	19,263,000	-	
30287	Dabney S. Lancaster Community College	4,841,000	864,000	141,000	36,000	372,000	125,000	37,000	93,000	343,000	406,000	5,170,000	5,170,000	-	
30288	Wytheville Community College	8,178,000	1,618,000	-	61,000	646,000	123,000	65,000	-	528,000	705,000	8,976,000	8,976,000	-	
30290	John Tyler Community College	19,596,000	3,534,000	-	147,000	1,608,000	20,000	161,000	624,000	1,682,000	1,755,000	22,361,000	22,361,000	-	
30291	Blue Ridge Community College	11,293,000	2,016,000	53,000	82,000	881,000	145,000	88,000	37,000	771,000	961,000	12,247,000	12,247,000	-	
30292	Central Virginia Community College	10,232,000	2,006,000	-	74,000	780,000	445,000	78,000	-	532,000	851,000	10,846,000	10,846,000	-	
30293	Thomas Nelson Community College	23,817,000	4,251,000	175,000	183,000	1,978,000	-	198,000	1,134,000	2,234,000	2,159,000	27,505,000	27,505,000	-	
30294	Southwest Virginia Community College	7,895,000	1,837,000	-	58,000	631,000	278,000	63,000	68,000	453,000	689,000	8,776,000	8,776,000	-	
30295	Tidewater Community College	68,039,000	12,144,000	627,000	502,000	5,399,000	-	540,000	551,000	5,199,000	5,892,000	75,057,000	75,057,000	-	
30296	Virginia Highlands Community College	7,656,000	2,595,000	-	53,000	582,000	1,064,000	58,000	-	11,000	635,000	8,092,000	8,092,000	-	
30297	Germanna Community College	14,335,000	2,559,000	669,000	110,000	1,164,000	-	116,000	758,000	1,411,000	1,271,000	16,185,000	16,185,000	-	
30298	Lord Fairfax Community College	14,254,000	2,544,000	263,000	109,000	1,158,000	-	116,000	490,000	1,263,000	1,263,000	16,092,000	16,092,000	-	
30299	Mountain Empire Community College	8,335,000	1,927,000	-	61,000	652,000	376,000	65,000	-	410,000	711,000	9,059,000	9,059,000	-	
30301	Department of Agriculture and Consumer Services	32,569,000	5,813,000	407,000	244,000	2,612,000	-	261,000	635,000	2,659,000	2,851,000	36,311,000	36,311,000	-	
30310	Virginia Economic Development Partnership	10,646,000	2,419,000	-	81,000	886,000	337,000	89,000	470,000	798,000	967,000	12,313,000	12,313,000	-	
30320	Virginia Tourism Authority	6,068,000	1,083,000	96,000	46,000	498,000	-	50,000	258,000	561,000	544,000	6,928,000	6,928,000	-	
30325	Department of Business Assistance	-	2,225,000	-	-	-	1,452,000	-	-	(773,000)	-	-	-	-	
30330	Virginia - Israel Advisory Board	134,000	24,000	-	2,000	11,000	-	1,000	1,000	11,000	12,000	150,000	150,000	-	
30350	Department of Small Business and Supplier Diversity	3,311,000	591,000	2,882,000	19,000	214,000	526,000	217,000	1,882,000	1,007,000	234,000	2,975,000	2,975,000	-	
30402	Marine Resources Commission	5,110,000	912,000	59,000	38,000	392,000	135,000	39,000	39,000	331,000	428,000</				

Virginia Retirement System
Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014	PLUS: FY 2014	LESS: FY 2014	PLUS: FY 2015	LESS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	LESS: FY 2015	Calculated	Actual	Difference
		Net Pension Liability	Deferred Inflows	Deferred Outflows	Proportionate Share of VRS Net Pension Liability	Deferred Inflows Investment Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Proportion	Employer Pension Expense	Employer Contributions	Net Pension Liability	Net Pension Liability	
VRS State Plan Total		5,598,398,000	1,076,757,000	77,511,000	-	440,408,000	131,636,000	44,070,000	131,636,000	401,906,000	480,657,000	6,122,555,000	6,122,555,000	-
Employer Allocation														
30413	Commission on Virginia Alcohol Safety Action Program	674,000	120,000	1,000	4,000	56,000	-	6,000	35,000	65,000	62,000	785,000	785,000	-
30417	Gunston Hall	206,000	37,000	9,000	1,000	14,000	24,000	1,000	6,000	7,000	15,000	196,000	196,000	-
30423	Department of Historic Resources	3,011,000	550,000	-	24,000	259,000	7,000	26,000	223,000	311,000	282,000	3,597,000	3,597,000	-
30425	Jamestown - Yorktown Foundation	8,904,000	1,755,000	-	66,000	699,000	172,000	70,000	-	558,000	763,000	9,719,000	9,719,000	-
30440	Department of Environmental Quality	68,071,000	12,150,000	3,653,000	509,000	5,474,000	-	548,000	3,319,000	6,601,000	5,974,000	76,097,000	76,097,000	-
30454	Office of Commonwealth Preparedness	469,000	379,000	-	1,000	6,000	537,000	1,000	-	(221,000)	6,000	80,000	80,000	-
30505	Department of Rail and Public Transportation	5,170,000	968,000	-	40,000	435,000	29,000	44,000	281,000	483,000	475,000	6,047,000	6,047,000	-
30506	Motor Vehicle Dealer Board	1,461,000	288,000	-	14,000	122,000	17,000	12,000	65,000	124,000	133,000	1,692,000	1,692,000	-
30507	Towing and Recovery Operations Board	-	53,000	-	-	-	35,000	-	-	(18,000)	-	-	-	-
30510	Virginia Department of Transportation	139,867,000	24,965,000	5,873,000	1,025,000	11,025,000	533,000	1,103,000	3,855,000	11,919,000	12,033,000	153,270,000	153,270,000	-
30511	Virginia Department of Transportation	38,825,000	6,930,000	748,000	286,000	3,083,000	-	309,000	594,000	3,112,000	3,365,000	42,860,000	42,860,000	-
30512	Virginia Department of Transportation	52,329,000	9,340,000	1,646,000	391,000	4,200,000	-	420,000	1,707,000	4,633,000	4,584,000	58,390,000	58,390,000	-
30513	Virginia Department of Transportation	34,634,000	6,182,000	102,000	252,000	2,720,000	246,000	272,000	72,000	2,431,000	2,968,000	37,807,000	37,807,000	-
30514	Virginia Department of Transportation	59,342,000	10,592,000	402,000	434,000	4,673,000	282,000	468,000	271,000	4,308,000	5,100,000	64,958,000	64,958,000	-
30515	Virginia Department of Transportation	55,757,000	9,952,000	1,501,000	417,000	4,492,000	-	449,000	1,837,000	4,930,000	4,902,000	62,447,000	62,447,000	-
30516	Virginia Department of Transportation	31,988,000	5,709,000	468,000	240,000	2,577,000	-	258,000	797,000	2,693,000	2,813,000	35,827,000	35,827,000	-
30517	Virginia Department of Transportation	30,275,000	5,404,000	713,000	226,000	2,420,000	-	242,000	722,000	2,547,000	2,641,000	33,642,000	33,642,000	-
30518	Virginia Department of Transportation	42,271,000	7,545,000	891,000	314,000	3,381,000	-	338,000	967,000	3,536,000	3,690,000	47,009,000	47,009,000	-
30519	Virginia Department of Transportation	71,154,000	12,700,000	269,000	531,000	5,713,000	-	572,000	1,061,000	5,627,000	6,236,000	79,427,000	79,427,000	-
30601	Department of Health	237,102,000	49,794,000	-	1,724,000	18,550,000	7,281,000	1,856,000	-	13,475,000	20,245,000	257,875,000	257,875,000	-
30602	Department of Medical Assistance Services	34,318,000	6,278,000	-	270,000	2,912,000	94,000	291,000	2,135,000	3,376,000	3,178,000	40,484,000	40,484,000	-
30606	Virginia Board for People With Disabilities	871,000	155,000	2,000	6,000	57,000	136,000	6,000	1,000	4,000	62,000	786,000	786,000	-
30701	Department of Corrections - Central Administration	26,625,000	4,752,000	1,271,000	194,000	2,082,000	289,000	208,000	833,000	2,240,000	2,272,000	28,938,000	28,938,000	-
30702	Department for the Blind and Vision Impaired	9,084,000	1,645,000	-	70,000	742,000	15,000	74,000	249,000	759,000	810,000	10,314,000	10,314,000	-
30703	Central State Hospital	41,168,000	7,900,000	-	364,000	3,919,000	353,000	392,000	7,219,000	5,985,000	4,277,000	54,479,000	54,479,000	-
30704	Eastern State Hospital	46,804,000	10,877,000	-	351,000	3,775,000	1,640,000	378,000	763,000	2,847,000	4,120,000	52,485,000	52,485,000	-
30705	Southwestern Virginia Mental Health Institute	26,865,000	4,795,000	917,000	200,000	2,151,000	-	215,000	862,000	2,378,000	2,347,000	29,900,000	29,900,000	-
30706	Western State Hospital	41,018,000	7,321,000	166,000	291,000	3,136,000	1,216,000	314,000	114,000	2,486,000	3,423,000	43,603,000	43,603,000	-
30707	Central Virginia Training Center	55,327,000	11,791,000	-	385,000	4,140,000	3,877,000	414,000	-	2,168,000	4,518,000	57,550,000	57,550,000	-
30708	Commonwealth Center for Children and Adolescents	7,370,000	1,605,000	-	55,000	608,000	188,000	61,000	271,000	552,000	664,000	8,454,000	8,454,000	-
30709	Powhatan Correctional Center	6,152,000	1,235,000	-	26,000	281,000	2,348,000	28,000	-	(603,000)	306,000	3,903,000	3,903,000	-
30711	Virginia Correctional Enterprises	11,559,000	2,442,000	-	83,000	893,000	490,000	89,000	-	596,000	974,000	12,412,000	12,412,000	-
30716	Virginia Correctional Center for Women	5,712,000	1,098,000	-	53,000	579,000	50,000	58,000	1,389,000	1,001,000	632,000	8,050,000	8,050,000	-
30718	Bland Correctional Center	4,771,000	867,000	-	34,000	381,000	9,000	38,000	39,000	356,000	416,000	5,299,000	5,299,000	-
30720	Department of Behavioral Health & Developmental Services	27,045,000	4,827,000	2,436,000	229,000	2,461,000	-	246,000	5,091,000	4,353,000	2,686,000	34,208,000	34,208,000	-
30721	Powhatan Reception and Classification Center	1,783,000	392,000	-	13,000	125,000	222,000	13,000	-	26,000	137,000	1,743,000	1,743,000	-
30723	Southeastern Virginia Training Center	15,616,000	3,926,000	-	111,000	1,192,000	1,223,000	119,000	-	520,000	1,301,000	16,576,000	16,576,000	-
30724	Catawba Hospital	15,079,000	3,110,000	-	113,000	1,225,000	270,000	123,000	346,000	1,097,000	1,337,000	17,036,000	17,036,000	-
30725	Northern Virginia Training Center	25,828,000	6,832,000	-	164,000	1,759,000	4,574,000	176,000	-	(290,000)	1,920,000	24,457,000	24,457,000	-
30726	Southside Virginia Training Center	29,499,000	18,301,000	-	1,000	8,000	33,989,000	1,000	-	(13,686,000)	9,000	110,000	110,000	-
30728	Northern Virginia Mental Health Institute	21,266,000	4,445,000	-	159,000	1,702,000	420,000	170,000	202,000	1,402,000	1,858,000	23,664,000	23,664,000	-
30729	Piedmont Geriatric Hospital	19,089,000	3,656,000	-	142,000	1,522,000	161,000	152,000	117,000	1,347,000	1,661,000	21,159,000	21,159,000	-
30733	Sussex I State Prison	4,227,000	874,000	-	30,000	331,000	117,000	33,000	-	246,000	361,000	4,601,000	4,601,000	-
30734	Sussex II State Prison	4,420,000	789,000	95,000	31,000	337,000	146,000	34,000	63,000	288,000	367,000	4,680,000	4,680,000	-
30735	Wallen's Ridge State Prison	5,894,000	1,052,000	91,000	47,000	481,000	-	48,000	218,000	526,000	525,000	6,688,000	6,688,000	-
30737	St. Brides Correctional Center	5,716,000	1,020,000	220,000	40,000	427,000	277,000	43,000	145,000	366,000	466,000	5,940,000	5,940,000	-
30738	Southwestern Virginia Training Center	18,973,000	3,982,000	-	131,000	1,407,000	1,430,000	141,000	-	702,000	1,535,000	19,557,000	19,557,000	-
30739	Southern Virginia Mental Health Institute	9,747,000	1,740,000	22,000	77,000	822,000	-	82,000	563,000	955,000	897,000	11,423,000	11,423,000	-
30741	Red Onion State Prison	6,045,000	1,273,000	-	44,000	473,000	184,000	47,000	-	344,000	517,000	6,579,000	6,579,000	-
30742	Department of Corrections - Employee Relations and Training	7,660,000	1,367,000	27,000	55,000	595,000	126,000	60,000	18,000	509,000	649,000	8,272,000	8,272,000	-
30743	Fluvanna Women's Correctional Center	6,036,000	1,077,000	59,000	45,000	476,000	22,000	48,000	40,000	446,000	519,000	6,616,000	6,616,000	-
30745	Nottoway Correctional Center	6,791,000	1,260,000	-	49,000	537,000	41,000	54,000	-	470,000	586,000	7,460,000	7,460,000	-
30747	Marion Correctional Treatment Center	5,152,000	920,000	74,000	34,000	388,000	221,000	39,000	49,000	301,000	423,000	5,389,000	5,389,000	-
30748	Hiram W. Davis Medical Center	10,594,000	1,944,000	-	78,000	829,000	144,000	83,000	-	700,000	905,000	11,521,000	11,521,000	-
30749	Buckingham Correctional Center	5,887,000	1,242,000	-	43,000	444,000	370,000	44,000	-	250,000	484,000	6,168,000	6,168,000	-
30751	Department for the Deaf and Hard-of-Hearing	776,000	138,000	6,000	6,000	61,000	8,000	6,000	4,000	54,000	66,000	843,000	843,000	-
30752	Deep Meadow Correctional Center	5,976,000	1,301,000	-	44,000	474,000	152,000	47,000	14,000	518,000	659,000	6,595,000	6,595,000	-
30753	Deerfield Correctional Center	7,714,000	4,273,000	-	56,000	591,000	2,110,000	59,000	-	(545,000)	645,000	8,211,000	8,211,000	-
30754	Augusta Correctional Center	4,363,000	1,424,000	-	33,000	349,000	420,000	35,000	36,000	107,000	381,000	4,848,000	4,848,000	-
30756	Department of Corrections - Division of Institutions	34,093,000	6,085,000	249,000	247,000	2,653,000	504,000	266,000	167,000	2,330,000	2,896,000	36,886,000	36,886,000	-
30757	Western Region Correctional Field Units	1,905,000	340,000	4,000	14,000	137,000	151,000	14,000	2,000	73,000	150,000	1,906,000	1,906,000	-
30760	Central Reg Corr Field Units	1,806,000	322,000	94,000	1,000	-	1,566,000	-	62,000	(531,000)	-	-	-	-
30761	Baskerville Correctional Center	2,722,000	486,000	6,000	19,000	205,000	118,000	20,000	4,000	147,000	223,000	2,846,000	2,846,000	-
30765	Department of Social Services	124,437,000	22,775,000	-	935,000	10,065,000	349,000	1,007,000	2,331,000	9,837,000	10,985,000	139,923,000	139,923,000	-
30766	Virginia Parole Board	1,219,000	218,000	16,000	10,000	95,000	21,000	9,000	10,000	85,000	103,000	1,316,000	1,316,000	-

Virginia Retirement System
Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Fiscal Year Ended June 30, 2015

Employer Code	Entity	6/30/2014	PLUS: FY 2014	LESS: FY 2014	PLUS: FY 2015	LESS: FY 2015	LESS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	PLUS: FY 2015	LESS: FY 2015	Calculated	Actual	Difference
		Net Pension Liability	Deferred Inflows	Deferred Outflows	Proportionate Share of VRS Net Pension Liability	Deferred Investment Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Proportion	Employer Pension Expense	Employer Contributions	Net Pension Liability	Net Pension Liability		
VRS State Plan Total		5,598,398,000	1,076,757,000	77,511,000	-	440,408,000	131,636,000	44,070,000	131,636,000	401,906,000	480,657,000	6,122,555,000	6,122,555,000	-	
Employer Allocation															
30767	Division of Community Corrections	14,775,000	2,818,000	-	106,000	1,122,000	638,000	112,000	-	774,000	1,225,000	15,600,000	15,600,000	-	
30768	Keen Mountain Correctional Center	4,642,000	829,000	-	32,000	348,000	209,000	35,000	49,000	269,000	380,000	4,845,000	4,845,000	-	
30769	Greensville Correctional Center	13,152,000	2,348,000	102,000	97,000	1,042,000	-	104,000	75,000	989,000	1,137,000	14,484,000	14,484,000	-	
30770	Dillwyn Correctional Center	6,219,000	1,110,000	60,000	46,000	492,000	8,000	49,000	39,000	468,000	537,000	6,834,000	6,834,000	-	
30771	Indian Creek Correctional Center	4,195,000	886,000	-	31,000	325,000	168,000	33,000	-	219,000	355,000	4,516,000	4,516,000	-	
30772	Haynesville Correctional Center	7,024,000	1,254,000	50,000	51,000	559,000	-	56,000	65,000	541,000	610,000	7,772,000	7,772,000	-	
30773	Coffeeewood Correctional Center	5,115,000	1,025,000	-	37,000	402,000	-	103,000	40,000	317,000	439,000	5,590,000	5,590,000	-	
30774	Lunenburg Correctional Center	4,929,000	880,000	64,000	34,000	377,000	146,000	38,000	43,000	314,000	411,000	5,240,000	5,240,000	-	
30775	Pocahontas State Correctional Center	5,117,000	916,000	-	39,000	417,000	1,000	42,000	129,000	427,000	455,000	5,797,000	5,797,000	-	
30776	Green Rock Correctional Center	5,491,000	1,009,000	-	39,000	403,000	368,000	40,000	-	232,000	440,000	5,600,000	5,600,000	-	
30777	Department of Juvenile Justice	94,574,000	23,144,000	-	638,000	6,851,000	11,043,000	686,000	-	1,578,000	7,478,000	95,248,000	95,248,000	-	
30778	Department of Forensic Science	27,696,000	4,988,000	-	206,000	2,199,000	26,000	220,000	63,000	2,016,000	2,399,000	30,565,000	30,565,000	-	
30785	River North Correctional Center	4,534,000	809,000	3,658,000	39,000	415,000	-	42,000	3,005,000	1,872,000	453,000	5,775,000	5,775,000	-	
30786	Culpeper Correctional Center for Women	-	-	-	9,000	93,000	-	9,000	1,021,000	452,000	102,000	1,296,000	1,296,000	-	
30794	Virginia Center for Behavioral Rehabilitation	19,586,000	3,496,000	1,241,000	146,000	1,589,000	-	159,000	1,235,000	2,035,000	1,734,000	22,093,000	22,093,000	-	
30841	Department of Aviation	3,269,000	583,000	241,000	23,000	241,000	199,000	24,000	158,000	233,000	263,000	3,346,000	3,346,000	-	
30848	Indigent Defense Commission	42,730,000	7,838,000	-	312,000	3,367,000	308,000	337,000	-	2,940,000	3,675,000	46,807,000	46,807,000	-	
30851	Tobacco Indemnification & Revitalization Commission	1,135,000	203,000	43,000	8,000	89,000	5,000	9,000	28,000	95,000	98,000	1,243,000	1,243,000	-	
30852	Virginia Tobacco Settlement Foundation	1,507,000	269,000	1,000	13,000	121,000	-	12,000	16,000	117,000	132,000	1,680,000	1,680,000	-	
30912	Department of Veterans Services	7,131,000	1,273,000	102,000	53,000	579,000	-	58,000	229,000	624,000	632,000	8,055,000	8,055,000	-	
30922	Sitter-Barfoot Veterans Care Center	12,829,000	2,364,000	-	96,000	1,028,000	46,000	103,000	131,000	960,000	1,122,000	14,287,000	14,287,000	-	
30937	Southern Virginia Higher Education Center	2,214,000	395,000	24,000	19,000	190,000	-	19,000	173,000	238,000	207,000	2,637,000	2,637,000	-	
30938	New College Institute	1,029,000	184,000	16,000	9,000	92,000	-	9,000	124,000	130,000	100,000	1,277,000	1,277,000	-	
30942	Virginia Museum of Natural History	2,358,000	433,000	-	15,000	176,000	-	18,000	-	116,000	192,000	2,450,000	2,450,000	-	
30948	Southwest Virginia Higher Education Center	1,768,000	316,000	19,000	13,000	134,000	63,000	13,000	12,000	108,000	147,000	1,867,000	1,867,000	-	
30957	Commonwealth's Attorneys' Services Council	533,000	161,000	-	5,000	47,000	43,000	5,000	50,000	38,000	51,000	651,000	651,000	-	
30960	Department of Fire Programs	5,527,000	1,070,000	-	38,000	416,000	291,000	42,000	-	264,000	454,000	5,780,000	5,780,000	-	
30961	Division of Capitol Police	792,000	141,000	32,000	6,000	60,000	34,000	6,000	21,000	53,000	65,000	828,000	828,000	-	
30999	Department of Alcoholic Beverage Control	56,734,000	10,126,000	681,000	425,000	4,545,000	-	455,000	1,032,000	4,596,000	4,960,000	63,182,000	63,182,000	-	
35106	Arlington County Health Department	79,000	131,000	-	1,000	6,000	76,000	1,000	1,000	(34,000)	7,000	90,000	90,000	-	
35129	Fairfax County Health Department	6,079,000	2,146,000	-	44,000	465,000	870,000	47,000	-	(8,000)	508,000	6,465,000	6,465,000	-	
35885	Fort Monroe Federal Area Development Authority	1,842,000	329,000	69,000	16,000	155,000	-	15,000	142,000	200,000	169,000	2,151,000	2,151,000	-	
Total for State Employers		5,598,398,000	1,076,757,000	77,511,000	-	440,408,000	131,636,000	44,070,000	131,636,000	401,906,000	480,657,000	6,122,555,000	6,122,555,000	-	