

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference
								Deferred Inflows	Deferred Outflows							6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	
VRS Health Insurance Credit Plan - State		\$ 819,172,805	\$134,850,031	\$111,643,853	\$ —	\$ 52,484,915	\$ —	\$ 73,367,622	\$ 19,349	\$ 2,144,296	\$ 19,415,051	\$ 72,657,451	\$129,899,159	\$ 91,881,363	\$ 27,159,085	\$821,621,304	\$ 821,621,304	\$ —
Employer Allocation																		
11111	Supreme Court	\$ 146,796	\$ 26,785	\$ 4,936	\$ —	\$ 9,893	\$ —	\$ 13,742	\$ 4	\$ 404	\$ 3,660	\$ 6,370	\$ 21,869	\$ 17,322	\$ 5,119	\$ 154,876	\$ 154,876	\$ —
11113	Circuit Court Judges	3,334,853	237,470	150,766	—	209,782	—	67,648	77	8,571	77,602	25,684	503,766	367,252	108,555	3,284,020	3,284,020	—
11114	District Courts	2,266,405	179,811	126,134	—	141,463	—	71,491	52	5,780	52,329	33,508	336,572	247,651	73,202	2,214,516	2,214,516	—
11115	Juvenile & Domestic Relation Dist Courts	2,401,241	184,402	200,287	—	148,690	—	80,771	55	6,075	55,003	81,604	366,264	260,301	76,942	2,327,653	2,327,653	—
11125	Court of Appeals Judges	334,796	38,243	119,618	—	22,217	—	11,372	8	908	8,218	96,819	72,395	38,892	11,496	347,792	347,792	—
11171	State Corporation Commission	53,000	14,817	9,933	—	1,910	—	26,479	1	78	707	5,856	(1,900)	3,341	989	29,907	29,907	—
11191	Workers' Compensation Commission	62,011	5,451	4,720	—	3,837	—	2,686	1	157	1,419	1,152	9,810	6,712	1,985	60,061	60,061	—
21156	Department of State Police	14,988,896	1,361,856	1,117,248	—	1,002,567	—	300,545	370	40,960	370,866	893,943	2,731,986	1,755,114	518,793	15,694,610	15,694,610	—
30100	General Assembly - Senate	758,472	86,941	50,652	—	46,050	—	63,103	17	1,881	17,035	18,242	102,553	80,616	23,829	720,891	720,891	—
30101	House of Delegates	1,351,881	103,808	89,302	—	78,990	—	112,542	29	3,227	29,220	30,397	177,962	138,276	40,874	1,236,540	1,236,540	—
30103	Magistrate System	2,106,912	290,553	93,439	—	145,887	—	111,647	54	5,960	53,966	158,431	349,758	255,391	75,491	2,283,779	2,283,779	—

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								Deferred Inflows	Deferred Outflows						6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability		
30107	Div of Legislative Services	676,227	65,249	41,063	—	42,266	—	24,708	16	1,727	15,635	14,682	92,019	73,995	21,871	661,652	661,652	—
30109	Legislative Automated System	196,520	16,852	13,564	—	13,971	—	3,026	5	571	5,168	21,998	39,849	24,456	7,230	218,716	218,716	—
30110	Joint Legislative Audit & Review	328,243	25,050	31,313	—	20,296	—	12,728	7	829	7,508	12,790	53,660	35,527	10,502	317,721	317,721	—
30111	Supreme Court	2,201,281	205,250	95,835	—	142,318	—	53,110	52	5,814	52,646	32,797	344,120	249,144	73,645	2,227,908	2,227,908	—
30112	Judicial Inquiry And Review Commission	44,399	7,365	5,535	—	2,782	—	4,336	1	114	1,029	3,039	6,565	4,874	1,439	43,546	43,546	—
30114	District Courts	3,753,450	319,425	148,003	—	247,944	—	61,811	91	10,130	91,719	102,179	624,546	434,059	128,302	3,881,421	3,881,421	—
30115	Juvenile & Domestic Relation Dist Courts	2,253,708	204,837	93,666	—	149,876	—	49,701	55	6,123	55,442	74,372	384,863	262,380	77,555	2,346,222	2,346,222	—
30116	Combined District Courts	681,961	116,378	37,383	—	45,851	—	48,906	17	1,873	16,961	38,983	97,727	80,266	23,726	717,768	717,768	—
30117	Virginia State Bar	731,357	86,931	26,333	—	43,562	—	67,043	16	1,780	16,114	1,154	80,338	76,264	22,542	681,946	681,946	—
30119	Office of Lieutenant Governor	19,251	6,384	2,347	—	1,338	—	3,832	—	55	495	1,919	3,398	2,341	693	20,951	20,951	—
30121	Office of The Governor	417,696	55,026	56,523	—	30,672	—	23,022	11	1,253	11,346	76,263	98,343	53,694	15,872	480,155	480,155	—
30122	Department of Planning & Budget	462,423	44,798	28,341	—	29,119	—	17,487	11	1,190	10,771	10,173	67,462	50,978	15,068	455,835	455,835	—
30123	Department of Military Affairs	1,720,263	116,113	131,889	—	112,045	—	2,615	41	4,578	41,447	75,902	296,330	196,149	57,979	1,753,997	1,753,997	—

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Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows vs Actual Experience	LESS: FY 2023 Deferred Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
								Deferred Inflows	Deferred Outflows			Deferred Change in Proportion and Employer Contributions						
30125	Court of Appeals Judges	678,849	62,006	239,728	—	45,410	—	12,773	17	1,855	16,798	197,781	154,467	79,497	23,498	710,867	710,867	—
30127	Va Dept of Emergency Management	1,245,798	123,224	291,074	—	82,512	—	28,346	30	3,371	30,522	203,057	274,745	144,447	42,697	1,291,671	1,291,671	—
30128	Dept of Veterans Services-Va Veterans Care Center	1,045,592	88,999	83,797	—	68,886	—	17,858	25	2,814	25,482	57,020	185,227	120,594	35,646	1,078,378	1,078,378	—
30129	Dept of Human Resource Management	977,355	65,591	65,002	—	58,479	—	58,397	22	2,389	21,632	18,118	144,857	102,375	30,261	915,450	915,450	—
30132	Virginia Department of Elections	491,340	30,439	126,240	—	33,947	—	446	13	1,387	12,558	102,944	130,372	59,429	17,566	531,425	531,425	—
30133	Auditor of Public Accounts	1,020,362	105,916	82,918	—	62,058	—	72,357	23	2,535	22,956	37,760	140,023	108,644	32,113	971,485	971,485	—
30136	Virginia Information Technologies Agency	2,557,539	176,528	265,628	—	166,409	—	7,132	61	6,799	61,557	173,172	445,974	291,317	86,111	2,605,033	2,605,033	—
30140	Dept of Criminal Justice Svcs	1,118,744	70,307	276,241	—	73,369	—	1,104	27	2,998	27,140	201,734	244,715	128,441	37,966	1,148,544	1,148,544	—
30141	Office of The Attorney General	3,640,322	276,802	285,469	—	263,931	—	22,990	97	10,783	97,632	529,118	747,946	462,048	136,575	4,131,687	4,131,687	—
30143	Division of Debt Collection	143,437	35,804	13,905	—	8,754	—	24,544	3	358	3,238	5,338	15,929	15,328	4,530	137,046	137,046	—
30146	Science Museum of Virginia	368,628	96,540	51,112	—	25,224	—	54,860	9	1,031	9,331	51,458	56,279	44,156	13,053	394,871	394,871	—
30147	Office of The State Inspector	367,891	35,074	37,843	—	22,385	—	24,349	8	915	8,281	15,374	58,229	39,191	11,583	350,421	350,421	—

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								Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience						6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability		
30148	Commission For The Arts	32,931	10,409	4,885	—	2,635	—	5,985	1	108	975	8,867	7,438	4,616	1,363	41,245	41,245	—
30151	Department of Accounts	1,388,498	95,918	98,683	—	79,919	—	120,509	29	3,265	29,563	37,171	177,014	139,909	41,355	1,251,083	1,251,083	—
30152	Department of Treasury	908,708	63,863	67,624	—	55,629	—	39,457	21	2,273	20,578	24,384	139,890	97,385	28,786	870,836	870,836	—
30154	Department of Motor Vehicles	10,633,027	812,539	393,168	—	639,198	—	626,150	236	26,115	236,450	24,912	1,381,275	1,118,997	330,762	10,006,279	10,006,279	—
30156	Department of State Police	4,805,841	315,349	681,904	—	299,049	—	129,575	110	12,218	110,623	402,010	824,075	523,517	154,747	4,681,434	4,681,434	—
30157	Compensation Board	107,148	16,973	11,744	—	6,792	—	6,883	3	277	2,512	5,363	14,859	11,884	3,514	106,318	106,318	—
30160	Virginia Criminal Sentencing Commission	71,923	10,035	4,999	—	4,697	—	3,478	2	192	1,738	2,739	10,732	8,221	2,431	73,535	73,535	—
30161	Department of Taxation	5,387,700	559,319	252,371	—	337,095	—	259,553	124	13,772	124,697	56,245	748,753	590,129	174,435	5,277,027	5,277,027	—
30162	Department of Accounts Transfer Payments	14,417	943	1,380	—	903	—	321	—	37	334	693	2,359	1,580	467	14,132	14,132	—
30164	Virginia Management Fellows Program Administration	73,971	26,862	57,293	—	4,671	—	17,706	2	191	1,728	35,862	24,772	8,177	2,417	73,124	73,124	—
30165	Va Dept of Housing & Comm Dev	1,099,330	68,109	322,958	—	69,810	—	9,099	26	2,852	25,824	222,000	234,902	122,214	36,124	1,092,838	1,092,838	—
30166	Secretary of The Commonwealth	135,409	11,622	31,680	—	9,264	—	1,305	3	378	3,427	28,044	29,392	16,216	4,794	145,016	145,016	—

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								Deferred Inflows	Deferred Outflows			6/30/2023 Net OPEB Liability					Actual 6/30/2023 Net OPEB Liability		
30171	State Corporation Commission	5,682,192	447,357	294,630	—	360,340	—	111,784	133	14,722	133,296	79,098	868,166	630,824	186,463	5,640,923	5,640,923	—	
30172	Virginia State Lottery	2,884,062	192,763	531,059	—	187,460	—	4,195	69	7,659	69,345	359,894	568,685	328,174	97,004	2,934,585	2,934,585	—	
30174	Va College Savings Plan	1,195,009	74,032	201,229	—	79,284	—	1,057	29	3,239	29,328	145,836	255,054	138,789	41,027	1,241,141	1,241,141	—	
30180	Secretary of Administration	140,242	17,383	33,261	—	13,363	—	7,006	5	546	4,943	75,875	54,123	23,387	6,915	209,185	209,185	—	
30181	Department of Labor & Industry	1,053,374	82,348	130,051	—	65,213	—	36,593	24	2,664	24,123	72,334	165,764	114,165	33,745	1,020,864	1,020,864	—	
30182	Virginia Employment Commission	6,065,074	440,174	1,960,532	—	354,137	—	483,595	131	14,468	131,001	1,369,590	1,124,847	619,960	183,253	5,543,808	5,543,808	—	
30183	Secretary of Natural And Historic Resources	39,566	17,622	2,572	—	2,598	—	11,159	1	106	961	1,522	3,107	4,542	1,344	40,670	40,670	—	
30184	Secretary of Technology	—	12,055	—	—	—	—	4,754	—	—	—	—	(7,301)	—	—	—	—	—	
30185	Secretary of Education	44,973	14,275	2,699	—	3,674	—	8,465	1	150	1,359	10,544	9,380	6,430	1,901	57,513	57,513	—	
30186	Secretary of Transportation	56,031	15,329	9,313	—	4,514	—	5,467	2	184	1,670	17,297	9,676	7,900	2,336	70,659	70,659	—	
30187	Secretary of Public Safety	60,619	16,750	3,223	—	3,810	—	10,114	1	156	1,410	629	5,875	6,671	1,972	59,650	59,650	—	
30188	Secretary of Health And Human Resources	40,058	15,947	3,751	—	3,564	—	8,909	1	146	1,318	14,290	8,333	6,237	1,844	55,788	55,788	—	

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								Deferred Inflows Expected	Deferred Outflows Expected						Change in Proportion and Differences in Employer Contributions	6/30/2023 Net OPEB Liability		Actual 6/30/2023 Net OPEB Liability
30190	Secretary of Finance	57,014	5,188	6,734	—	3,637	—	1,303	1	149	1,345	1,794	11,371	6,368	1,882	56,938	56,938	—
30191	Workers' Compensation Commission	2,061,121	225,067	86,315	—	131,963	—	73,362	49	5,391	48,815	11,283	305,017	231,015	68,286	2,065,802	2,065,802	—
30192	Secretary of Commerce And Trade	53,246	16,524	11,536	—	4,855	—	9,498	2	198	1,796	24,137	16,995	8,497	2,512	76,000	76,000	—
30193	Secretary of Agriculture And Forestry	30,146	7,798	3,175	—	2,330	—	3,975	1	95	862	6,434	5,908	4,078	1,206	36,480	36,480	—
30194	Department of General Services	4,149,438	378,643	221,048	—	258,284	—	181,347	95	10,552	95,543	51,526	603,972	452,156	133,653	4,043,281	4,043,281	—
30195	Secretary of Labor	40,303	2,496	36,991	—	2,614	—	35	1	107	967	28,962	13,649	4,575	1,353	40,917	40,917	—
30199	Conservation & Recreation	2,925,676	222,624	232,329	—	193,732	—	30,338	71	7,915	71,665	176,738	523,879	339,150	100,250	3,032,769	3,032,769	—
30200	Office of Children'S Services	122,466	11,714	12,915	—	8,020	—	2,918	3	328	2,967	7,592	22,518	14,041	4,150	125,544	125,544	—
30201	Department of Education	3,962,667	245,502	1,279,912	—	260,425	—	3,483	96	10,640	96,336	978,124	917,927	455,908	134,761	4,076,803	4,076,803	—
30202	Library of Virginia	833,099	54,449	62,737	—	55,603	—	1,924	21	2,272	20,568	54,873	151,521	97,341	28,772	870,426	870,426	—
30203	Wilson Workforce And Rehabilitation Center	976,372	418,531	32,831	—	61,717	—	262,105	23	2,521	22,830	—	42,498	108,042	31,936	966,144	966,144	—
30204	College of William And Mary	18,122,314	1,758,020	664,280	—	1,145,289	—	678,408	422	46,791	423,662	6,355	2,656,872	2,004,967	592,647	17,928,845	17,928,845	—

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								Deferred Inflows Expected	Deferred Outflows Expected						Deferred Inflows Change In Assumptions	Deferred Outflows vs Actual Experience		Deferred Inflows Change In Employer Contributions
30206	Mcv Hospitals Authority	3,816,362	2,152,535	128,327	—	197,553	—	1,864,114	73	8,071	73,078	—	(319,476)	345,839	102,227	3,092,583	3,092,583	—
30207	University of Va - Academic	97,598,870	7,570,357	5,702,614	—	6,198,258	—	1,969,980	2,285	253,233	2,292,840	1,013,557	16,228,115	10,850,835	3,207,381	97,030,189	97,030,189	—
30208	Vpi & Su - Academic	71,569,572	4,434,025	4,674,921	—	4,596,739	—	62,130	1,695	187,802	1,700,411	1,533,727	12,291,692	8,047,163	2,378,652	71,959,319	71,959,319	—
30209	University of Virginia - Hospital	51,442,824	7,915,163	7,128,335	—	3,359,780	—	3,196,315	1,239	137,265	1,242,839	4,572,131	8,588,675	5,881,709	1,738,567	52,595,430	52,595,430	—
30211	Va Military Institute	3,904,833	256,031	260,020	—	248,217	—	37,941	92	10,141	91,820	87,985	643,944	434,531	128,443	3,885,694	3,885,694	—
30212	Virginia State University	4,614,564	594,772	179,466	—	320,273	—	223,988	118	13,085	118,475	339,641	783,175	560,675	165,730	5,013,698	5,013,698	—
30213	Norfolk State University	6,086,782	449,587	295,574	—	380,201	—	177,112	140	15,533	140,643	63,986	910,367	665,586	196,740	5,951,825	5,951,825	—
30214	Longwood University	5,010,470	783,705	277,787	—	302,387	—	594,039	111	12,354	111,858	75,565	599,681	529,368	156,474	4,733,689	4,733,689	—
30215	University of Mary Washington	4,550,013	805,794	157,491	—	283,503	—	487,477	105	11,583	104,872	620	536,561	496,304	146,703	4,438,070	4,438,070	—
30216	James Madison University	22,205,481	1,905,794	1,055,222	—	1,389,995	—	856,556	513	56,789	514,182	155,911	3,375,309	2,433,361	719,273	21,759,572	21,759,572	—
30217	Radford University	8,971,253	1,304,047	721,336	—	540,852	—	998,897	199	22,097	200,070	276,188	1,180,654	946,826	279,872	8,466,725	8,466,725	—
30218	Va School For The Deaf & Blind	675,080	72,224	28,146	—	42,376	—	33,168	16	1,731	15,676	3,452	95,000	74,184	21,928	663,377	663,377	—
30221	Old Dominion University	19,535,715	1,687,810	812,265	—	1,225,591	—	677,226	452	50,072	453,367	103,268	2,850,078	2,145,554	634,200	19,185,926	19,185,926	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Proportion and Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
								Deferred	Deferred									
30222	Dept of Professional And Occupational Regulation	1,142,255	163,387	50,689	—	73,143	—	65,444	27	2,988	27,057	4,486	159,978	128,042	37,849	1,145,011	1,145,011	—
30223	Health Professions	1,988,706	123,759	244,491	—	129,727	—	1,747	48	5,300	47,988	152,835	382,359	227,100	67,129	2,030,801	2,030,801	—
30226	Board of Accountancy	92,157	11,039	7,199	—	6,230	—	4,074	2	255	2,305	7,334	16,071	10,910	3,224	97,526	97,526	—
30233	State Board of Bar Examiners	59,636	11,560	2,007	—	3,963	—	5,476	1	162	1,466	1,851	7,789	6,936	2,051	62,032	62,032	—
30234	Vsu-Coop Ext & Agr Research Services	563,591	48,705	52,305	—	30,940	—	77,022	11	1,264	11,445	22,320	67,450	54,163	16,010	484,346	484,346	—
30236	Va Commonwealth University - Academic	54,865,328	4,174,186	3,083,737	—	3,568,187	—	626,506	1,316	145,780	1,319,932	1,384,468	9,338,307	6,246,551	1,846,412	55,857,924	55,857,924	—
30238	Virginia Museum of Fine Arts	1,562,244	96,788	185,843	—	99,427	—	10,047	37	4,062	36,780	85,591	291,805	174,061	51,450	1,556,479	1,556,479	—
30239	Frontier Culture Museum of Va	146,796	20,386	9,382	—	9,925	—	7,516	4	405	3,671	9,543	23,900	17,377	5,136	155,369	155,369	—
30241	Richard Bland College	746,840	139,262	73,757	—	48,291	—	60,924	18	1,973	17,864	39,365	103,151	84,538	24,989	755,974	755,974	—
30242	Christopher Newport University	6,666,183	465,982	330,745	—	421,480	—	117,196	155	17,220	155,913	47,194	1,070,756	737,851	218,101	6,598,030	6,598,030	—
30245	Council of Higher Education	446,531	44,956	30,375	—	30,908	—	13,434	11	1,263	11,434	36,648	87,831	54,110	15,994	483,853	483,853	—
30246	Uva'S College At Wise	1,897,204	284,950	87,455	—	125,491	—	121,742	46	5,127	46,421	63,921	286,143	219,690	64,937	1,964,497	1,964,497	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Investment Experience	LESS: FY 2023 Deferred Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience							6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	
30247	George Mason University	44,127,938	2,749,765	5,175,758	—	2,896,296	—	38,784	1,068	118,329	1,071,389	3,525,223	8,426,036	5,070,322	1,498,731	45,339,857	45,339,857	—
30261	Va Community College System	2,200,954	271,183	207,064	—	132,272	—	190,477	49	5,404	48,930	96,319	277,630	231,560	68,446	2,070,650	2,070,650	—
30262	Dept For Aging And Rehabilitative Services	5,850,778	666,607	565,678	—	365,830	—	273,886	135	14,946	135,327	286,638	807,566	640,434	189,304	5,726,865	5,726,865	—
30263	Va Rehab Center For The Blind	128,037	21,740	11,390	—	7,416	—	18,746	3	303	2,743	3,965	13,674	12,980	3,838	116,095	116,095	—
30268	Va Institute Marine Science	2,403,371	262,659	80,814	—	151,414	—	105,181	56	6,186	56,010	—	322,845	265,072	78,351	2,370,295	2,370,295	—
30270	Virginia Community College System - Shared Services Center	551,959	51,336	189,484	—	36,913	—	13,379	14	1,508	13,655	85,681	197,190	64,620	19,101	577,846	577,846	—
30275	New River Community College	899,370	95,388	49,219	—	54,946	—	54,199	20	2,245	20,326	15,204	110,589	96,190	28,433	860,155	860,155	—
30276	Southside Va Community College	909,364	193,360	48,397	—	57,345	—	90,455	21	2,343	21,213	14,277	83,381	100,385	29,674	897,703	897,703	—
30277	Paul D Camp Community College	401,804	42,114	21,682	—	24,159	—	31,303	9	987	8,937	5,099	51,178	42,291	12,501	378,192	378,192	—
30278	Rappahannock Community College	804,755	71,081	105,539	—	49,157	—	43,026	18	2,008	18,184	58,138	124,560	86,054	25,437	769,531	769,531	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Expected Experience	LESS: FY 2023 Deferred Inflows vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
								Deferred Inflows vs Actual Experience	Deferred Outflows vs Actual Experience									
30279	Danville Community College	810,490	136,795	92,949	—	49,939	—	67,979	18	2,040	18,473	52,635	85,457	87,426	25,842	781,773	781,773	—
30280	Northern Va Community College	12,575,531	1,712,381	443,101	—	764,548	—	1,129,694	282	31,236	282,819	12,860	1,424,855	1,338,437	395,626	11,968,558	11,968,558	—
30282	Piedmont Virginia Community College	1,345,409	132,643	89,722	—	80,029	—	113,700	30	3,270	29,604	31,659	175,155	140,099	41,412	1,252,808	1,252,808	—
30283	J Sargeant Reynolds Community College	2,281,560	482,188	76,718	—	135,857	—	322,245	50	5,551	50,256	—	150,118	237,835	70,301	2,126,767	2,126,767	—
30284	Eastern Shore Comm College	307,517	53,110	34,788	—	18,553	—	34,346	7	758	6,863	19,266	32,693	32,483	9,601	290,443	290,443	—
30285	Patrick Henry Community College	1,187,309	105,623	92,486	—	74,807	—	33,526	28	3,056	27,672	33,461	184,393	130,956	38,710	1,171,057	1,171,057	—
30286	Va Western Community College	1,562,572	184,397	78,038	—	97,690	—	82,905	36	3,991	36,137	20,427	201,928	171,020	50,551	1,529,284	1,529,284	—
30287	Dabney S Lancaster Comm College	382,718	60,455	29,204	—	25,114	—	19,732	9	1,026	9,290	20,564	50,095	43,965	12,996	393,146	393,146	—
30288	Wytheville Community College	578,991	168,508	66,115	—	38,272	—	93,217	14	1,564	14,157	52,714	67,589	67,003	19,804	599,126	599,126	—
30290	John Tyler Community College	1,825,117	194,152	73,852	—	118,285	—	39,168	44	4,833	43,756	24,856	258,513	207,070	61,208	1,851,688	1,851,688	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Change In Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
								Deferred Inflows	Deferred Outflows			Deferred Outflows							
30291	Blue Ridge Community College	1,176,168	113,786	68,785	—	77,216	—	19,679	28	3,155	28,563	45,148	182,737	135,180	39,956	1,208,769	1,208,769	—	
30292	Central Va Community College	990,134	96,208	97,045	—	64,677	—	24,383	24	2,642	23,925	63,003	169,345	113,224	33,468	1,012,484	1,012,484	—	
30293	Thomas Nelson Community College	1,618,276	704,247	54,415	—	94,473	—	508,528	35	3,860	34,947	—	(10,756)	165,389	48,886	1,478,918	1,478,918	—	
30294	Southwest Va Community College	901,664	86,087	179,010	—	58,909	—	8,175	22	2,407	21,791	126,685	163,239	103,130	30,483	922,188	922,188	—	
30295	Tidewater Community College	4,934,451	1,239,743	165,922	—	300,502	—	733,196	111	12,277	111,161	—	287,634	526,065	155,499	4,704,193	4,704,193	—	
30296	Va Highlands Community College	623,227	124,040	42,179	—	39,915	—	55,689	15	1,631	14,765	17,004	72,475	69,877	20,654	624,843	624,843	—	
30297	Germanna Community College	1,719,034	131,371	192,109	—	125,670	—	10,427	46	5,134	46,487	302,751	375,702	219,999	65,030	1,967,290	1,967,290	—	
30298	Lord Fairfax Community College	1,427,818	145,235	75,741	—	90,374	—	39,650	33	3,692	33,431	20,849	194,435	158,213	46,765	1,414,750	1,414,750	—	
30299	Mountain Empire Comm College	779,279	59,550	57,450	—	49,913	—	6,152	18	2,039	18,464	23,605	125,126	87,376	25,828	781,362	781,362	—	
30301	Va Dept of Agriculture & Cons	2,819,757	261,287	94,815	—	183,513	—	58,165	68	7,498	67,885	37,190	431,831	321,262	94,962	2,872,799	2,872,799	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Expected vs Actual	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023 Deferred Inflows Change in Proportion and Differences in Employer Contributions	PLUS: FY 2023 Deferred Outflows Expected vs Actual	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Proportion and Differences in Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference		
														6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability			
30310	Virginia Economic Development Partnership	1,558,558	96,561	390,402	—	108,434	—	1,419	40	4,430	40,112	348,870	395,090	189,825	56,111	1,697,470	1,697,470	—
30320	Virginia Tourism Authority	632,074	44,314	45,786	—	39,479	—	17,253	15	1,613	14,604	12,122	105,342	69,113	20,429	618,024	618,024	—
30330	Virginia Israel Advisory Board	11,714	2,707	4,038	—	772	—	378	—	32	285	2,267	2,012	1,352	399	12,078	12,078	—
30350	Department of Small Business And Supplier Diversity	375,427	29,405	80,307	—	24,384	—	3,841	9	996	9,020	54,575	76,136	42,693	12,618	381,725	381,725	—
30400	Jamestown-Yorktown Commemoration	6,471	64,158	17,514	—	3,039	—	46,303	1	124	1,124	41,450	7,996	5,323	1,573	47,572	47,572	—
30402	Virginia Marine Resources Commission	479,462	44,115	31,318	—	30,111	—	17,547	11	1,230	11,138	9,758	72,919	52,712	15,581	471,364	471,364	—
30403	Department of Wildlife Resources	1,840,845	194,400	78,094	—	115,740	—	80,824	43	4,729	42,814	8,665	257,512	202,620	59,891	1,811,839	1,811,839	—
30405	Virginia Racing Commission	44,645	3,318	14,481	—	2,918	—	39	1	119	1,079	9,813	10,767	5,112	1,510	45,682	45,682	—
30407	Virginia Port Authority	31,374	7,650	3,581	—	1,113	—	14,030	—	45	412	2,022	(2,837)	1,948	576	17,418	17,418	—
30409	Dept Mines Minerals Energy	1,296,423	230,238	43,593	—	83,824	—	95,803	31	3,425	31,008	9,931	154,492	146,741	43,376	1,312,211	1,312,211	—
30411	Department of Forestry	1,314,936	151,582	60,512	—	81,688	—	76,624	30	3,337	30,218	13,057	169,710	143,005	42,270	1,278,771	1,278,771	—
30413	Commission On Vasap	63,895	10,375	2,249	—	3,742	—	9,198	1	153	1,384	—	6,449	6,550	1,936	58,582	58,582	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change In Employer Expense	PLUS: FY 2023 Deferred Outflows Change In Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
								Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience									
30417	Board of Regents, Gunston Hall	26,541	6,639	4,158	—	1,942	—	3,425	1	79	718	5,164	5,186	3,398	1,005	30,400	30,400	—
30423	Department of Historic Resources	347,002	23,636	50,106	—	21,073	—	16,379	8	861	7,795	29,946	55,982	36,887	10,904	329,881	329,881	—
30425	Jamestown-Yorktown Foundation	790,010	111,010	69,794	—	52,936	—	46,406	20	2,163	19,582	60,422	134,683	92,674	27,393	828,687	828,687	—
30440	Department of Environmental Quality	6,009,206	453,110	202,061	—	384,835	—	45,668	142	15,723	142,357	—	909,240	673,701	199,139	6,024,374	6,024,374	—
30454	Office of Commonwealth Preparedness	81,508	7,559	8,152	—	5,427	—	1,285	2	222	2,008	6,261	14,567	9,499	2,808	84,956	84,956	—
30501	Virginia Department of Transportation	52,188,599	50,373,647	48,245,781	—	3,332,036	—	37,772,328	1,229	136,132	1,232,576	37,111,420	8,025,020	5,833,144	1,724,213	52,161,121	52,161,121	—
30505	Department of Rail & Public Transportation	582,596	95,145	76,781	—	38,477	—	45,765	14	1,572	14,233	52,043	105,017	67,356	19,910	602,331	602,331	—
30506	Motor Vehicle Dealer Board	142,126	20,632	4,780	—	9,138	—	7,822	3	373	3,380	412	18,581	15,995	4,728	143,044	143,044	—
30601	Department of Health	20,268,056	1,658,847	681,518	—	1,254,878	—	849,822	463	51,269	464,200	—	2,833,945	2,196,817	649,355	19,644,390	19,644,390	—
30602	Dept of Medical Assistance Services	4,873,587	301,935	997,136	—	293,690	—	246,333	108	11,999	108,641	609,747	894,800	514,138	151,974	4,597,546	4,597,546	—
30606	Virginia Board For People With Disabilities	72,661	5,650	6,138	—	4,325	—	5,120	2	177	1,600	2,088	10,918	7,573	2,238	67,702	67,702	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change In Employer Expense	PLUS: FY 2023 Deferred Outflows Change In Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience							Change in Proportion and Differences in Employer Contributions	Change in Proportion and Differences in Employer Contributions	
30701	Department of Corrections	2,926,249	181,695	369,420	—	191,979	—	2,575	71	7,843	71,016	248,351	569,499	336,081	99,343	3,005,326	3,005,326	—
30702	Virginia Department For The Blind And Vision Impaired	862,179	94,731	35,664	—	54,532	—	34,586	20	2,228	20,172	4,468	118,331	95,464	28,218	853,665	853,665	—
30703	Central State Hospital	4,014,684	558,323	300,623	—	264,146	—	233,436	97	10,792	97,712	194,350	656,406	462,417	136,686	4,135,056	4,135,056	—
30704	Eastern State Hospital	3,444,212	575,412	312,966	—	220,731	—	223,875	81	9,018	81,652	138,811	464,434	386,417	114,220	3,455,411	3,455,411	—
30705	Southwestern Virginia Mental Health Institute	2,682,955	203,352	186,878	—	200,555	—	28,417	74	8,194	74,189	437,543	604,001	351,099	103,780	3,139,579	3,139,579	—
30706	Western State Hospital	3,681,199	352,895	179,643	—	241,247	—	100,195	89	9,856	89,241	97,911	613,642	422,329	124,837	3,776,582	3,776,582	—
30707	Central Va Training Center	5,243	1,470,912	176	—	283	—	861,060	—	12	105	—	(609,675)	494	147	4,437	4,437	—
30708	Commonwealth Center For Children & Adolescents	692,611	196,005	105,140	—	40,880	—	163,211	15	1,670	15,122	41,126	95,361	71,564	21,154	639,961	639,961	—
30711	Virginia Correctional Enterprises	899,452	245,923	48,000	—	54,416	—	178,283	20	2,223	20,130	3,242	84,985	95,260	28,159	851,857	851,857	—
30716	Correctional Center For Women	601,601	126,148	88,279	—	36,052	—	93,261	13	1,473	13,336	49,584	71,573	63,108	18,656	564,372	564,372	—
30718	Bland Correctional Center	420,318	31,037	24,357	—	26,988	—	2,519	10	1,103	9,983	7,724	67,381	47,249	13,965	422,478	422,478	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Expected	LESS: FY 2023 Deferred Inflows vs Actual	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Expected	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Proportion and Employer	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference
								Deferred Experience	Deferred Experience							Change in Proportion and Employer Contributions	6/30/2023 Net OPEB Liability	
30720	Dept of Behavioral Health & Developmental Services	4,460,806	276,362	685,319	—	288,730	—	3,890	106	11,796	106,806	373,937	922,891	505,454	149,408	4,519,903	4,519,903	—
30723	Southeastern Va Training Ctr	1,256,939	149,976	88,335	—	90,841	—	43,160	33	3,711	33,604	162,705	243,463	159,026	47,007	1,422,062	1,422,062	—
30724	Catawba Hospital	1,611,804	105,361	195,088	—	108,003	—	4,321	40	4,413	39,952	167,322	314,217	189,077	55,888	1,690,732	1,690,732	—
30725	Northern Va Training Center	—	48,076	—	—	—	—	1,335	—	—	—	—	(46,741)	—	—	—	—	—
30728	Northern Va Mental Health Institute	2,403,535	216,138	297,958	—	164,141	—	52,524	61	6,706	60,719	253,414	515,878	287,353	84,937	2,569,538	2,569,538	—
30729	Piedmont Geriatric Hospital	1,520,057	282,488	99,064	—	106,088	—	137,902	39	4,334	39,244	142,970	255,286	185,724	54,897	1,660,743	1,660,743	—
30733	Sussex I Correctional Center	—	314,405	12,923	—	—	—	245,088	—	—	—	8,893	(65,287)	—	—	—	—	—
30734	Sussex li Correctional Center	—	287,604	13,112	—	—	—	218,585	—	—	—	8,698	(64,605)	—	—	—	—	—
30735	Wallen Ridge Correctional Center	596,112	42,592	68,688	—	39,784	—	3,750	15	1,625	14,717	56,280	113,906	69,649	20,587	622,789	622,789	—
30737	St Brides Correctional Center	446,285	66,942	31,472	—	29,775	—	25,653	11	1,216	11,014	27,025	68,043	52,123	15,407	466,106	466,106	—
30738	Southwestern Va Training Ctr	—	500,331	—	—	—	—	262,820	—	—	—	—	(237,511)	—	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected	Deferred Outflows Expected							Deferred Outflows vs Actual Experience	Deferred Outflows vs Actual Experience	
30739	Southern Va Mental Health Institute	877,744	230,017	85,879	—	58,799	—	135,626	22	2,402	21,751	66,551	135,642	102,937	30,426	920,462	920,462	—
30741	Red Onion Correctional Center	589,968	41,347	69,378	—	38,340	—	3,101	14	1,566	14,183	42,011	108,886	67,122	19,840	600,194	600,194	—
30742	Academy For Staff Development	829,167	57,126	137,271	—	57,319	—	2,772	21	2,342	21,203	134,490	180,310	100,344	29,660	897,293	897,293	—
30743	Fluvanna Women'S Correctional Center	958,268	62,065	264,110	—	57,167	—	56,007	21	2,336	21,147	142,431	215,583	100,075	29,582	894,910	894,910	—
30745	Nottoway Correctional Center	659,680	99,016	57,514	—	38,639	—	91,086	14	1,579	14,293	16,727	88,443	67,640	19,995	604,878	604,878	—
30747	Marion Correctional Treatment Center	520,748	35,546	70,023	—	33,270	—	3,597	12	1,359	12,307	34,416	98,786	58,242	17,216	520,826	520,826	—
30748	Hiram W Davis Medical Center	1,016,921	87,053	116,463	—	68,624	—	14,151	25	2,804	25,385	102,563	194,401	120,133	35,511	1,074,270	1,074,270	—
30749	Buckingham Correctional Center	469,222	59,612	19,750	—	30,709	—	22,553	11	1,255	11,360	10,416	71,518	53,760	15,891	480,731	480,731	—
30751	Dept Deaf & Hard of Hearing	54,966	14,901	4,231	—	3,947	—	8,375	1	161	1,460	7,128	8,673	6,909	2,042	61,786	61,786	—
30752	State Farm Correctional Complex	535,329	174,935	37,254	—	35,097	—	96,832	13	1,434	12,983	23,180	50,329	61,441	18,161	549,418	549,418	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Expected	LESS: FY 2023 Deferred Inflows vs Actual	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Expected	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
								Deferred Inflows Expected	Deferred Outflows Expected									
30753	Deerfield Correctional Center	579,647	115,215	27,323	—	36,634	—	59,644	14	1,497	13,552	3,416	66,841	64,132	18,957	573,492	573,492	—
30754	Augusta Correctional Center	333,403	59,300	14,641	—	20,627	—	36,567	8	843	7,630	2,579	37,753	36,110	10,674	322,897	322,897	—
30756	Department of Corrections- Division of Institutions	3,382,774	212,021	254,268	—	222,520	—	2,977	82	9,091	82,314	164,870	616,737	389,550	115,146	3,483,428	3,483,428	—
30757	Western Regional Field Units	154,004	11,888	22,104	—	9,967	—	382	4	407	3,687	13,044	28,052	17,449	5,158	156,026	156,026	—
30761	Eastern Reg Corr Field Unit	226,419	38,876	24,626	—	15,898	—	17,741	6	650	5,881	30,588	40,772	27,832	8,226	248,869	248,869	—
30765	Department of Social Services	10,596,983	1,591,965	424,081	—	650,986	—	1,053,898	240	26,596	240,811	44,942	1,294,737	1,139,631	336,862	10,190,816	10,190,816	—
30766	Virginia Parole Board	87,979	15,387	18,096	—	4,288	—	21,877	2	175	1,586	12,128	3,857	7,508	2,219	67,126	67,126	—
30767	Adult Community Service	1,325,422	116,929	105,227	—	88,017	—	23,096	32	3,596	32,559	71,111	244,177	154,081	45,546	1,377,859	1,377,859	—
30768	Keen Mtn Correctional Center	434,653	47,301	39,339	—	28,200	—	10,846	10	1,152	10,432	22,740	67,512	49,365	14,593	441,457	441,457	—
30769	Greensville Correctional Center	1,031,011	153,891	38,767	—	61,644	—	115,646	23	2,518	22,803	2,175	108,438	107,910	31,898	964,994	964,994	—
30770	Dillwyn Correctional Center	528,039	53,102	17,755	—	34,147	—	13,571	13	1,395	12,631	4,109	78,179	59,778	17,670	534,547	534,547	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Investment Experience	LESS: FY 2023 Deferred Inflows Expected Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
								Deferred Inflows vs Actual Experience	Deferred Outflows vs Actual Experience									
30771	Indian Creek Correctional Center	343,479	47,089	16,803	—	22,752	—	17,101	8	930	8,416	12,513	51,998	39,831	11,773	356,173	356,173	—
30772	Haynesville Correctional Center	579,729	77,912	28,020	—	38,351	—	29,047	14	1,567	14,187	21,409	87,948	67,144	19,845	600,359	600,359	—
30773	Coffeewood Correctional Center	417,450	49,260	24,532	—	24,899	—	36,985	9	1,017	9,211	6,961	48,755	43,586	12,884	389,777	389,777	—
30774	Lunenburg Correctional Center	388,042	52,798	21,483	—	24,951	—	20,691	9	1,019	9,230	6,759	56,459	43,681	12,911	390,599	390,599	—
30775	Pocahontas State Correctional Center	475,038	54,609	65,343	—	31,921	—	17,796	12	1,304	11,808	53,328	91,075	55,886	16,518	499,710	499,710	—
30776	Green Rock Correctional Center	518,454	50,609	38,519	—	34,294	—	14,405	13	1,401	12,686	28,505	90,178	60,035	17,746	536,847	536,847	—
30777	Department of Juvenile Justice	7,005,238	907,780	243,299	—	473,640	—	342,078	175	19,351	175,207	328,892	1,111,190	829,167	245,092	7,414,557	7,414,557	—
30778	Department of Forensic Science	2,785,761	172,592	169,709	—	173,095	—	72,719	64	7,072	64,031	42,136	446,167	303,022	89,571	2,709,707	2,709,707	—
30779	Sussex State Prison Complex	722,019	44,735	662,693	—	53,566	—	682	20	2,188	19,815	606,832	281,375	93,777	27,719	838,547	838,547	—
30785	River North Correctional Center	461,194	72,941	28,646	—	31,496	—	33,716	12	1,287	11,651	31,920	79,347	55,141	16,298	493,055	493,055	—
30794	Virginia Center For Behavioral Rehabilitation	2,186,208	285,812	305,406	—	162,845	—	115,769	60	6,653	60,239	439,217	524,421	285,080	84,266	2,549,244	2,549,244	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023	LESS: FY 2023	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023	PLUS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference
						Deferred vs Actual Experience	Deferred Inflows Expected Change In Assumptions	Deferred Inflows Expected Change In Assumptions	Deferred Outflows Expected Change In Assumptions	Deferred Outflows Expected Change In Assumptions	Deferred Outflows Expected Change In Assumptions	Change in Proportion and Employer Contributions				Change in Proportion and Employer Contributions	6/30/2023 Net OPEB Liability	
30840	Virginia Housing Commission	—	—	—	—	787	—	10	—	32	291	10,274	4,305	1,374	407	12,324	12,324	—
30841	Department of Aviation	305,633	29,149	22,233	—	18,952	—	14,637	7	774	7,011	8,341	44,579	33,178	9,807	296,687	296,687	—
30848	Virginia Indigent Defense Commission	4,108,561	290,368	444,891	—	271,441	—	21,732	100	11,090	100,411	348,028	744,422	475,194	140,461	4,249,261	4,249,261	—
30851	Virginia Tobacco Region Revitalization Commission	97,645	28,680	4,127	—	5,117	—	32,608	2	209	1,893	287	4,848	8,956	2,648	80,108	80,108	—
30852	Virginia Foundation For Healthy Youth	134,754	12,970	6,061	—	7,930	—	12,513	3	324	2,934	1,150	16,507	13,887	4,104	124,147	124,147	—
30856	Virginia Opioid Abatement Authority	—	—	—	—	1,496	—	8	1	61	553	19,520	8,182	2,623	774	23,416	23,416	—
30882	Behavioral Health Commission	5,407	336	4,963	—	2,047	—	17	1	84	757	26,022	11,110	3,588	1,059	32,043	32,043	—
30902	Puller Veterans Care Center	—	—	—	—	2,498	—	16	1	102	924	32,602	13,664	4,377	1,293	39,109	39,109	—
30903	Jones & Cabacoy Veterans Care Center	—	—	—	—	7,993	—	60	3	327	2,957	104,311	43,720	13,996	4,136	125,133	125,133	—
30912	Department of Veterans Services	1,414,630	94,622	227,222	—	100,540	—	6,551	37	4,108	37,191	223,671	361,985	176,007	52,026	1,573,898	1,573,898	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
								Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience									
30913	Veterans Services Foundation	13,844	936	5,702	—	630	—	3,411	—	26	233	2,652	3,345	1,108	326	9,859	9,859	—
30922	Sitter-Barfoot Veterans Care Center	1,444,775	165,513	59,312	—	87,025	—	125,302	32	3,555	32,192	680	184,604	152,350	45,032	1,362,330	1,362,330	—
30937	Southern Virginia Higher Education Center	259,268	37,219	39,426	—	17,477	—	15,566	6	714	6,465	35,298	46,740	30,597	9,044	273,600	273,600	—
30938	The New College Institute	113,865	9,816	26,918	—	5,595	—	24,042	2	229	2,070	15,947	14,901	9,795	2,895	87,585	87,585	—
30942	Va Museum of Natural History	162,032	26,803	10,013	—	10,943	—	9,065	4	447	4,048	10,985	21,825	19,152	5,663	171,308	171,308	—
30948	Southwest Virginia Higher Education Center	122,876	24,327	11,524	—	8,161	—	10,387	3	333	3,019	9,571	16,214	14,286	4,223	127,762	127,762	—
30957	Commonwealth Attorneys Services Council	55,950	4,326	5,218	—	3,558	—	812	1	145	1,316	1,598	10,032	6,233	1,841	55,706	55,706	—
30960	Department of Fire Programs	482,575	33,567	34,903	—	30,126	—	12,098	11	1,231	11,144	13,810	74,730	52,741	15,589	471,611	471,611	—
30961	Virginia Capitol Police	91,993	8,189	32,663	—	6,172	—	1,902	2	252	2,283	26,429	22,214	10,808	3,194	96,623	96,623	—
30977	Virginia Cannabis Control Authority	10,158	632	9,323	—	5,039	—	43	2	206	1,864	64,453	27,396	8,823	2,607	78,876	78,876	—
30999	Alcoholic Beverage Control Bd	7,684,906	476,112	1,917,664	—	513,722	—	6,826	189	20,988	190,035	1,540,422	1,732,758	899,336	265,833	8,042,029	8,042,029	—
33010	Virginia Outdoors Foundation	295,230	18,892	58,650	—	19,572	—	265	7	800	7,240	43,325	63,761	34,257	10,128	306,383	306,383	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows Change In Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference	
								Deferred	Deferred						Deferred	Change in Proportion and Differences in Employer Contributions		Deferred
35106	Arlington Co Health Department	7,864	726	572	—	483	—	460	—	20	179	219	1,163	847	250	7,559	7,559	—
35129	Fairfax County Personnel Payroll	162,442	156,252	5,464	—	7,831	—	130,290	3	320	2,897	2	(37,982)	13,711	4,052	122,586	122,586	—
35522	Virginia Passenger Rail Authority	266,477	16,515	242,599	—	39,122	—	405	14	1,598	14,472	474,384	209,834	68,487	20,244	612,437	612,437	—
35885	Fort Monroe Authority	184,068	19,392	21,621	—	11,263	—	11,514	4	460	4,166	8,035	30,138	19,717	5,828	176,320	176,320	—
70156	Department of State Police	48,331	24,160	2,494	—	2,252	—	25,599	1	92	833	697	(3,413)	3,943	1,165	35,248	35,248	—
70203	Wilson Workforce And Rehabilitation Center	28,671	12,446	1,640	—	1,622	—	10,423	1	66	600	95	876	2,843	839	25,388	25,388	—
70204	College of William And Mary	128,610	14,077	11,197	—	9,909	—	3,739	4	405	3,666	25,161	30,521	17,349	5,128	155,122	155,122	—
70207	University of Va - Academic	403,033	32,723	68,336	—	27,523	—	6,572	10	1,124	10,181	60,816	87,830	48,186	14,242	430,858	430,858	—
70208	Vpi & Su - Academic	274,095	31,814	20,806	—	19,241	—	8,774	7	786	7,118	31,202	48,644	33,682	9,957	301,206	301,206	—
70211	Va Military Institute	61,192	8,720	8,090	—	3,616	—	7,030	1	148	1,338	3,395	8,758	6,335	1,871	56,610	56,610	—
70212	Virginia State University	118,944	11,020	20,217	—	8,581	—	2,586	3	351	3,174	22,778	28,917	15,027	4,441	134,335	134,335	—
70213	Norfolk State University	101,414	43,126	24,839	—	9,085	—	24,295	3	371	3,361	50,015	22,760	15,907	4,701	142,223	142,223	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Expected vs Actual	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Expected vs Actual	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change In Employer	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference	
							Deferred Experience	Deferred Experience							6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability		
70214	Longwood University	77,903	16,000	4,599	—	4,167	—	18,948	2	170	1,542	566	6,222	7,298	2,156	65,237	65,237	—
70215	University of Mary Washington	102,888	13,876	6,611	—	6,031	—	12,867	2	246	2,231	494	13,851	10,554	3,121	94,404	94,404	—
70216	James Madison University	174,484	28,330	11,461	—	10,712	—	19,231	4	438	3,963	2,891	23,281	18,751	5,543	167,693	167,693	—
70217	Radford University	106,083	29,431	9,489	—	6,440	—	20,065	2	263	2,382	3,141	10,108	11,271	3,332	100,813	100,813	—
70221	Old Dominion University	254,435	27,563	10,505	—	16,470	—	8,897	6	673	6,092	3,040	39,241	28,830	8,523	257,825	257,825	—
70236	Va Commonwealth University - Academic	617,902	109,683	168,411	—	39,936	—	53,115	15	1,632	14,773	116,440	116,772	69,918	20,665	625,172	625,172	—
70241	Richard Bland College	28,589	1,849	6,469	—	1,580	—	3,363	1	65	584	4,113	4,521	2,762	817	24,731	24,731	—
70242	Christopher Newport University	128,282	15,675	25,248	—	8,539	—	4,923	3	349	3,159	20,451	23,839	14,951	4,419	133,678	133,678	—
70246	Uva'S College At Wise	39,402	8,780	3,251	—	2,671	—	4,604	1	109	988	3,196	5,933	4,680	1,382	41,821	41,821	—
70247	George Mason University	299,653	64,580	28,983	—	21,970	—	33,044	8	898	8,127	45,686	58,807	38,462	11,369	343,931	343,931	—
70280	Northern Va Community College	345,199	49,126	42,592	—	20,679	—	37,109	8	845	7,650	24,597	43,574	36,199	10,701	323,719	323,719	—
70282	Piedmont Virginia Community College	17,858	4,402	4,306	—	1,107	—	2,734	—	45	410	2,560	2,718	1,937	573	17,336	17,336	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Expected Experience	LESS: FY 2023 Deferred Inflows vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change In Employer Expense	PLUS: FY 2023 Deferred Outflows Change In Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference
								Deferred Inflows vs Actual Experience	Deferred Outflows vs Actual Experience							6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	
70283	J Sargeant Reynolds Community College	53,820	19,860	1,841	—	2,986	—	18,808	1	122	1,105	17	2,233	5,228	1,545	46,750	46,750	—
70286	Va Western Community College	44,399	5,859	3,196	—	2,650	—	4,337	1	108	980	1,149	5,193	4,642	1,372	41,492	41,492	—
70288	Wytheville Community College	—	—	—	—	157	—	—	—	6	58	2,057	861	279	81	2,465	2,465	—
70291	Blue Ridge Community College	2,703	4,918	2,125	—	336	—	2,707	—	14	124	3,238	188	585	174	5,258	5,258	—
70292	Central Va Community College	28,671	6,484	6,252	—	1,842	—	3,514	1	75	681	4,305	4,410	3,227	953	28,839	28,839	—
70293	Thomas Nelson Community College	37,518	11,629	1,709	—	1,480	—	18,528	1	60	548	—	(1,510)	2,593	766	23,170	23,170	—
70294	Southwest Va Community College	20,971	5,544	6,917	—	745	—	10,745	—	30	276	4,568	374	1,303	386	11,667	11,667	—
70296	Va Highlands Community College	9,830	1,468	3,405	—	730	—	575	—	30	270	3,733	2,454	1,276	378	11,421	11,421	—
70297	Germanna Community College	16,793	5,083	2,750	—	1,092	—	2,685	—	45	404	1,921	1,846	1,910	565	17,090	17,090	—
70298	Lord Fairfax Community College	19,005	8,571	4,533	—	1,396	—	5,145	1	57	516	4,584	3,360	2,443	722	21,855	21,855	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Investment Experience	LESS: FY 2023 Deferred Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience							6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	
70299	Mountain Empire Comm College	11,714	2,548	3,289	—	756	—	1,219	—	31	280	1,783	2,449	1,319	391	11,831	11,831	—
70402	Virginia Marine Resources Commission	401,559	55,361	38,891	—	24,369	—	37,787	9	996	9,014	16,062	54,797	42,662	12,610	381,479	381,479	—
70403	Department of Wildlife Resources	985,219	185,839	119,072	—	65,701	—	90,208	24	2,684	24,304	89,207	165,222	115,014	33,998	1,028,506	1,028,506	—
70701	Department of Corrections	—	1,124	200	—	—	—	155	—	—	—	—	(769)	—	—	—	—	—
70716	Correctional Center For Women	810,653	179,974	166,262	—	51,273	—	105,531	19	2,095	18,967	98,594	131,694	89,756	26,532	802,642	802,642	—
70718	Bland Correctional Center	813,848	72,237	41,576	—	56,243	—	13,264	21	2,298	20,805	64,460	145,427	98,460	29,104	880,449	880,449	—
70733	Sussex I Correctional Center	—	1,098,533	—	—	—	—	850,678	—	—	—	—	(247,855)	—	—	—	—	—
70734	Sussex li Correctional Center	—	1,027,785	55,491	—	—	—	787,844	—	—	—	30,315	(214,765)	—	—	—	—	—
70735	Wallen Ridge Correctional Center	1,526,365	133,796	99,709	—	100,703	—	24,683	37	4,114	37,252	76,710	251,668	176,292	52,110	1,576,445	1,576,445	—
70737	St Brides Correctional Center	684,009	169,675	28,172	—	43,258	—	102,905	16	1,767	16,002	715	77,443	75,727	22,385	677,180	677,180	—
70741	Red Onion Correctional Center	1,450,345	160,960	48,768	—	100,572	—	49,862	37	4,109	37,203	99,791	249,253	176,063	52,042	1,574,391	1,574,391	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Expected vs Actual	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023 Deferred Inflows Change in Proportion and Employer Contributions	PLUS: FY 2023 Deferred Outflows Expected vs Actual	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Proportion and Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference		
														6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability			
70743	Fluvanna Women'S Correctional Center	748,151	247,877	25,157	—	42,933	—	207,388	16	1,754	15,882	—	31,259	75,159	22,216	672,086	672,086	—
70745	Nottoway Correctional Center	1,015,447	350,557	51,487	—	67,091	—	225,433	25	2,741	24,818	37,971	114,898	117,450	34,717	1,050,279	1,050,279	—
70747	Marion Correctional Treatment Center	696,706	76,094	43,460	—	47,473	—	23,108	18	1,940	17,561	50,273	122,279	83,109	24,565	743,156	743,156	—
70749	Buckingham Correctional Center	948,438	343,176	78,670	—	58,746	—	230,279	22	2,400	21,731	28,779	76,030	102,841	30,399	919,641	919,641	—
70752	State Farm Correctional Complex	1,601,647	591,091	115,716	—	103,107	—	367,023	38	4,212	38,141	44,622	154,029	180,505	53,354	1,614,075	1,614,075	—
70753	Deerfield Correctional Center	1,023,229	389,481	38,601	—	78,706	—	234,932	29	3,216	29,115	173,795	143,992	137,787	40,728	1,232,103	1,232,103	—
70754	Augusta Correctional Center	687,532	488,816	146,948	—	33,554	—	478,516	12	1,371	12,412	79,926	(9,690)	58,736	17,363	525,262	525,262	—
70756	Department of Corrections-Division of Institutions	254,599	24,124	159,516	—	17,640	—	6,047	7	721	6,525	130,825	82,559	30,882	9,128	276,147	276,147	—
70757	Western Regional Field Units	491,422	48,620	19,558	—	32,924	—	11,366	12	1,345	12,179	20,800	79,551	57,641	17,037	515,403	515,403	—
70761	Eastern Reg Corr Field Unit	391,319	98,682	16,232	—	29,103	—	54,845	11	1,189	10,766	54,232	65,577	50,947	15,060	455,589	455,589	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
								Deferred	Deferred									
70767	Adult Community Service	5,567,836	548,481	396,641	—	361,506	—	149,878	133	14,769	133,727	213,798	908,370	632,860	187,066	5,659,163	5,659,163	—
70768	Keen Mtn Correctional Center	908,626	115,644	34,588	—	59,964	—	39,430	22	2,450	22,182	25,484	134,281	104,976	31,029	938,702	938,702	—
70769	Greensville Correctional Center	1,903,430	809,468	93,964	—	106,754	—	706,656	39	4,361	39,490	18,006	45,886	186,886	55,242	1,671,178	1,671,178	—
70770	Dillwyn Correctional Center	852,759	259,489	37,981	—	58,410	—	151,400	22	2,386	21,607	55,418	102,970	102,253	30,225	914,382	914,382	—
70771	Indian Creek Correctional Center	675,818	132,167	39,017	—	44,959	—	65,496	17	1,837	16,631	31,327	97,444	78,704	23,264	703,801	703,801	—
70772	Haynesville Correctional Center	878,727	326,781	35,843	—	57,886	—	207,746	21	2,365	21,413	21,554	88,069	101,335	29,954	906,166	906,166	—
70773	Coffeewood Correctional Center	681,961	219,543	22,931	—	39,185	—	191,866	14	1,601	14,495	—	38,670	68,603	20,277	613,422	613,422	—
70774	Lunenburg Correctional Center	728,245	193,717	24,836	—	47,672	—	114,005	18	1,948	17,635	13,218	86,139	83,459	24,669	746,279	746,279	—
70775	Pocahontas State Correctional Center	861,770	88,283	73,730	—	57,607	—	21,810	21	2,354	21,310	65,999	145,881	100,849	29,810	901,812	901,812	—
70776	Green Rock Correctional Center	718,251	175,166	34,270	—	53,283	—	100,696	20	2,177	19,710	100,890	126,998	93,281	27,572	834,110	834,110	—
70777	Department of Juvenile Justice	983,990	571,389	33,087	—	49,231	—	494,326	18	2,011	18,211	—	(116,633)	86,186	25,475	770,681	770,681	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change in Proportion and Employer Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected	Deferred Outflows Expected							Deferred Inflows vs Actual Experience	Deferred Outflows vs Actual Experience	
70779	Sussex State Prison Complex	1,648,831	102,152	1,513,354	—	96,189	—	124,705	35	3,930	35,582	1,168,069	499,604	168,396	49,774	1,505,785	1,505,785	—
70785	River North Correctional Center	935,987	167,000	47,806	—	63,302	—	85,619	23	2,586	23,416	47,154	155,094	110,819	32,757	990,957	990,957	—
70961	Division of Capitol Police	441,616	73,288	46,954	—	25,387	—	70,999	9	1,037	9,391	17,109	55,889	44,444	13,137	397,418	397,418	—
70999	Department of Alcoholic Beverage Control	701,703	106,603	106,240	—	50,323	—	37,638	19	2,056	18,615	136,213	130,898	88,095	26,040	787,771	787,771	—
Total for All Covered Employers		\$ 819,172,805	\$134,850,031	\$111,643,853	\$ —	\$ 52,484,915	\$ —	\$ 73,367,622	\$ 19,349	\$ 2,144,296	\$ 19,415,051	\$ 72,657,451	\$129,899,159	\$ 91,881,363	\$ 27,159,085	\$821,621,304	\$ 821,621,304	\$ —
1XXXX	Judicial Retirement System Employees	8,599,102	686,979	616,394	—	537,792	—	274,189	198	21,973	198,938	250,993	1,308,776	941,471	278,288	8,418,825	8,418,825	—
2XXXX	State Police Officers Retirement System Employees	14,988,896	1,361,856	1,117,248	—	1,002,567	—	300,545	370	40,960	370,866	893,943	2,731,986	1,755,114	518,793	15,694,610	15,694,610	—
35885	Fort Monroe Federal Area Development Authority	184,068	19,392	21,621	—	11,263	—	11,514	4	460	4,166	8,035	30,138	19,717	5,828	176,320	176,320	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Deferred Investment Experience	LESS: FY 2023	LESS: FY 2023	LESS: FY 2023	PLUS: FY 2023	PLUS: FY 2023	PLUS: FY 2023	PLUS: FY 2023	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	LESS: FY 2023 Special Employer Contributions	Calculated		Difference
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change in Proportion and Employer Contributions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change in Proportion and Employer Contributions	6/30/2023 Net OPEB Liability				Actual 6/30/2023 Net OPEB Liability		
3XXX	All Other State Agencies	758,778,309	122,529,486	105,538,301	—	48,571,938	—	65,941,069	17,906	1,984,429	17,967,575	68,044,475	121,260,482	85,031,194	25,134,259	760,365,901	760,365,901	—
7XXX	Virginia Law Officers' Retirement System Employees	36,622,430	10,252,318	4,350,289	—	2,361,355	0	6,840,305	871	96,474	873,506	3,460,005	4,567,777	4,133,867	1,221,917	36,965,648	36,965,648	—
Sub-total State		\$ 819,172,805	\$134,850,031	\$111,643,853	\$ —	\$ 52,484,915	\$ —	\$ 73,367,622	\$ 19,349	\$ 2,144,296	\$ 19,415,051	\$ 72,657,451	\$129,899,159	\$ 91,881,363	\$ 27,159,085	\$821,621,304	\$ 821,621,304	\$ —