•	Division of Change in N lan Year Ended		-	June 30, 202		LESS: FY 2024	1500 FV	LESS: FY 2024 Deferred Inflows Change in	PLUS: FY 2024	D.U.O. 51/	D. 110 - DV	PLUS: FY 2024  Deferred  Outflows  Change in					
					LESS: FY 2024	Deferred	LESS: FY 2024	Proportion and	Deferred	PLUS: FY 2024	PLUS: FY 2024	Proportion and	DI IIC. EV		Calculated		
					Deferred	Inflows	Deferred	Difference Between	Outflows	Deferred	Deferred	Difference Between	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
	nia Sickness ility Program	\$ (315,878,209)	\$ 85,729,706	\$ 53,653,731	\$ 16,874,214	\$ 38,924,607	\$ 1,148,542	\$ 28,209,003	\$ 15,822,011	<b>s</b> —	\$ 464,452	\$ 27,769,510	\$ 5,511,426	\$ 34,472,339	\$(353,863,540)	\$ (353,863,540)	<u> </u>
	Employer Allocation																
21156	Department of State Police - Troopers	(7,763,086)	1,942,898	602,340	410,054	945,891	27,910	431,738	384,484	_	11,287	76,124	4,830	837,700	(8,599,096)	(8,599,096)	_
30100	General Assembly - Senate	(390,362)	75,355	60,411	20,546	47,395	1,398	4,759	19,265	_	566	29,977	10,817	41,973	(430,864)	(430,864)	_
30101	House of Delegates	(631,030)	119,152	98,085	31,934	73,665	2,174	5,998	29,943	_	879	68,732	19,732	65,239	(669,687)	(669,687)	_
30103	Magistrate System	(1,365,226)	314,944	167,128	71,790	165,601	4,886	63,456	67,313	_	1,976	63,655	31,381	146,659	(1,505,477)	(1,505,477)	_
30107	Division of Legislative Services	(402,713)	78,724	45,453	20,479	47,239	1,394	6,384	19,202	_	564	25,668	11,893	41,838	(429,449)	(429,449)	_
30109	Division of Legislative Automated Systems	(136,144)	33,557	12,859	7,472	17,236	509	10,999	7,006	_	206	1,839	1,185	15,265	(156,691)	(156,691)	_
30110	Joint Legislative Audit and Review Commission	(197,771)	39,831	25,375	10,433	24,067	710	3,328	9,783	_	287	10,299	4,004	21,314	(218,794)	(218,794)	
30111	Supreme Court	(1,307,609)	242,409	127,059		160,938	4,749	9,823	65,418	_	1,920	23,238	26,408	•	(1,463,084)	(1,463,084)	
	Judicial Inquiry and Review Commission	(27,134)	6,950	4,741		3,122	92	1,318	1,269	_	37	3,636	250		(28,380)	(28,380)	

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 **Deferred** and **Deferred** 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In Actual vs Actual Investment Change In **Actual Employer** Outflows Liability Code **Entity** Liability Inflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Difference **General District** 30114 (2,227,447)466,645 186,431 119,903 276,587 8,161 72,037 112,426 3,300 12,013 26,682 244,948 Courts (2,514,448)(2,514,448)Juvenile and 30115 Domestic Relations District Courts (1,390,496)276,709 132,313 74,803 172,553 5,091 32,416 70,139 2,059 20,054 22,850 152,816 (1,568,677)(1,568,677)Combined **District Courts** (413,737)21,945 1,494 604 11,216 44,834 (460,200)101,237 45,202 50,621 23,494 20,577 7,493 (460,200)30117 Virginia State (424,509)75,175 21,844 50,388 1,487 597 20,482 601 48,137 19,396 44,622 (458,076)(458,076)78,420 Office of the 30119 Lieutenant 16 244 Governor (10,677)4,783 1,188 586 1,351 40 2,496 549 (339)1,194 (12,279)(12,279)Office of the 30121 Governor (115,738)38,859 10,867 6,888 15,889 469 24,280 6,459 190 1,224 (2.975)14,073 (144,447)(144,447)Department of 30122 Planning and 983 (302,943)Budget (268, 181)50,151 41,207 14,446 33,323 4,346 13,545 398 15,745 9,217 29,513 (302,943)30123 Department of Military Affairs (1,058,476)209,620 83,370 54,467 125,641 3,707 17,188 51,070 1,499 30,930 18,800 111,271 (1,142,201) (1,142,201)Virginia Court of Appeals (438, 218)1,566 75,732 633 9,946 (4,648)(482,599)168,685 40,163 23,013 53,085 21,578 47,016 (482,599)Department of 30127 Emergency Management (792,380)238,537 42,768 98,654 2,911 73,126 40,101 1,177 6,864 (13,987)87,370 (896,867) (896,867) 72,350 Virginia 30128 Veterans Care (671,273)137,118 65,276 38,694 89,258 2,634 55,375 36,281 1,065 10,792 4,855 79,045 (811,444) Center (811,444)

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY **Proportion** LESS: FY **Proportion** PLUS: FY PLUS: FY 2024 2024 Deferred and Deferred 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In Investment Change In **Employer** Actual vs Actual Actual Outflows Code **Entity** Liability Inflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Department of 30129 Human Resource 30,272 69,831 2,060 5,501 28,385 833 28,746 61,843 (634,831) Management (565,833)109,840 76,409 9,114 (634,831)Virginia 30132 Department of Elections (317,236)99,382 23,953 16,511 38,088 1,124 27,914 15,482 454 6,386 (9,402)33,731 (346, 255)(346,255)Auditor of Public 30133 (604,749)122,613 91,834 30,333 69,971 2,065 12,973 835 64,489 21,408 61,967 Accounts 28,442 (636, 105)(636, 105)Virginia Information 30136 Technologies Agency (VITA) 358,530 131,909 98,191 226,502 6,683 256,637 92,068 2,703 5,073 (6,541)200,596 (2,059,132)(2,059,132)(1,590,447)Department of 30140 Criminal Justice (692,405)205,558 52,281 37,812 87,222 2,574 77,768 1,041 (7,684)77,244 (792,937)(792,937)Services 35,454 Office of the Attorney General and Department 9,385 3,795 7,897 of Law (2,393,693)619,380 202,843 137,883 318,061 314,417 129,285 6,119 281,684 (2,891,490)(2,891,490)Office of the Attorney General - Division of **Debt Collection** (85,319)17,458 18,916 4,767 10,996 324 4,720 4,470 131 9,074 3,680 9,737 (99,966)(99,966)Science 30146 Museum of 897 363 15,974 (245,785)65,143 41,353 13,175 30,392 19,154 12,354 7,542 26,917 (276,297)(276,297)Virginia Office of the 30147 State Inspector (218, 145)46,264 31,277 10,725 24,740 730 5,176 10,056 295 25,229 5,946 21,913 (224,916)(224,916)General

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 **Deferred** and **Deferred** 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In Change In **Employer** Actual vs Actual Investment Actual Outflows Code Entity Liability Inflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Virginia 30148 Commission for 3,005 89 36 1,834 (866)(25,144)14,087 3,414 1,303 8,016 1,221 2,659 (27,318)(27,318)the Arts Department of 30151 10,604 1,058 90,959 25,845 (755,675)147,068 132,371 38,429 88,647 2,616 36,033 78,510 (805,889)(805,889)Accounts Department of 30152 the Treasury (525, 242)103,717 78,562 27,880 64,311 1,898 7,029 26,141 767 35,656 10,943 56,955 (584,653)(584,653)Department of Motor Vehicles (5,833,544)767,252 38,929 1,076,288 294,301 678,880 20,032 275,950 8,101 520,779 181,350 601,229 (6,171,699)(6,171,699)Department of State Police (2,707,266)669,924 284,449 140,844 324,892 9,587 149,567 132,062 3,877 123,477 21,402 287,730 (2,953,593)(2,953,593)Compensation (61,565)6,722 198 1,879 2,732 80 5,918 1,721 5,956 13,863 6,192 2,914 (61,112)(61,112)Virginia Criminal 30160 Sentencing Commission (45,771)8,634 5,302 2,843 6,559 194 6,230 2,666 78 1,530 171 5,806 (59,626)(59,626)Department of 30161 4,452 (3,045,097)564,756 332,929 161,728 373,065 11,008 22,205 151,643 95,025 69,017 330,395 (3,391,534)(3,391,534)Taxation Department of Accounts -30162 Transfer (274)(14,756)(8,813) 1,623 48 19 239 (14,756)Payments (CHRF) 1,842 955 704 3,659 660 1,440 Virginia Management 30164 Fellows 5,103 151 11,724 2,074 61 8,876 (2,496)4,521 (46,392)(46,392)Administration (45,518)25,462 11,140 2,212 Department of Housing and Community (651,657)212,343 70,942 34,839 80,364 2,371 77,958 32,666 959 18,127 (5,381)71,170 (730,587)(730,587)Development

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 **Deferred** and **Deferred** 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In vs Actual Investment Change In **Employer** Actual Actual Outflows Code **Entity** Liability Inflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Secretary of the 30166 Commonwealth (39,643)12,155 4,710 2,470 5,699 168 8,853 2,316 68 695 (450)5,047 (51,806)(51,806)State 30171 Corporation (3,162,130)259,069 172,544 398,016 11,744 107,085 4,749 (3,618,361) 631,730 161,785 11,426 35,028 352,491 (3,618,361)Commission 30172 Virginia State (1,774,288)455,265 137,343 93,652 216,032 6,374 110,000 87,812 2,578 16,998 2,414 191,321 (1,963,943)(1,963,943)Lottery Virginia College Savings Plan (772,575)58,334 50,783 1,158 190,994 42,056 97,012 2,863 39,433 (3,983)85,913 (881,934) (881,934)Secretary of Administration (105,693)54,980 9,046 6,864 15,835 467 48,034 6,436 189 658 (6,253)14,023 (143,952)(143,952)Department of 30181 Labor and (573,888)129,219 69,202 32,118 74,089 2,186 42,494 30,116 884 19,853 5,976 65,615 (673,544)(673,544)Industry Virginia 30182 Employment 54,934 Commission (3,357,375)1,209,192 544,855 140,316 323,674 9,551 487,750 131,566 3,862 808,098 286,648 (2,942,517)(2,942,517)Secretary of Natural and 30183 Historic (9,445)7,782 3,258 597 1,378 41 6,535 560 16 765 826 1,222 (12,527)(12,527)Resources Secretary of 30185 Education (6,823)1,533 5,231 101 234 7 213 95 3 6,916 2,146 207 (2,123)(2,123)Secretary of Transportation (16,299)31 1,719 330 2,304 7,499 4,147 1,129 2,604 77 7,750 1,058 (23,673)(23,673)

25

2,041

351

10

23,037

3,420

(7,856)

765

(7,856)

Secretary of

Public Safety

(33,452)

8,663

5,815

375

864

•	of Change in Ne		•		_			LESS: FY 2024 Deferred				PLUS: FY 2024 Deferred					
For the P	lan Year Ended a	and Measuren	ient Date of .	June 30, 202	4 LESS: FY	LESS: FY 2024	LESS: FY	Inflows Change in Proportion	PLUS: FY 2024	PLUS: FY	PLUS: FY	Outflows  Change in  Proportion					
					2024  Deferred	Deferred Inflows	2024 Deferred	and Difference Between	Deferred Outflows	2024 Deferred	2024 Deferred	and Difference Between	PLUS: FY 2024	LESS: FY 2024	Calculated 6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
30188	Secretary of Health and Human Resources	(14,436)	11,122	2,008	802	1,849	55	7,602	752	_	22	394	(710)	1,637	(16,809)	(16,809)	_
30190	Secretary of Finance	(21,985)	6,972	7,848	881	2,032	60	2,573	826	_	24	9,323	1,562	1,800	(18,472)	(18,472)	_
30191	Virginia Workers' Compensation Commission	(1,263,923)	224,517	153,673	66,007	152,261	4,493	2,213	61,891	_	1,817	66,660	38,323	134,846	(1,384,208)	(1,384,208)	_
30192	Secretary of Commerce and Trade	(33,862)	26,519	2,822	1,438	3,316	98	17,063	1,348	_	40	5,613	(2,133)	2,937	(30,149)	(30,149)	_
30193	Secretary of Agriculture and Forestry	(3,475)	2,880	10,017	395	911	27	4,069	370	_	11	8,155	4	806	(8,280)	(8,280)	_
30194	Department of General Services	(2,393,504)	441,616	286,949	129,337	298,349	8,803	35,866	121,273	_	3,560	85,208	53,084	264,226	(2,712,293)	(2,712,293)	_
30195	Secretary of Labor	(5,623)	10,217	8,334	444	1,024	30	9,765	416	_	12	6,753	(578)	907	(9,307)	(9,307)	_
30199	Department of Conservation and Recreation	(1,808,529)	406,577	150,530	94,796	218,671	6,452	69,668	88,885	_	2,609	35,490	20,809	193,659	(1,987,935)	(1,987,935)	_
30200	Office of Children's Services	(78,148)	16,928	7,417	4,080	9,412	278	2,183	3,826	_	112	2,305	1,120	8,337	(85,564)	(85,564)	_
30201	Department of Education - Central Office Operations	(2,486,183)	859,846	188,628	134,236	309,649	9,137	361,541	125,866	_	3,695	390	(41,212)	274,231	(2,815,020)	(2,815,020)	_

•	Division of Change in Ne lan Year Ended a		•	June 30, 2024	1			LESS: FY 2024 Deferred Inflows				PLUS: FY 2024 Deferred Outflows					
					LESS: FY 2024	LESS: FY 2024 Deferred	LESS: FY 2024	Change in Proportion and	PLUS: FY 2024 Deferred	PLUS: FY 2024	PLUS: FY 2024	Change in Proportion and			Calculated		
					Deferred	Inflows	Deferred	Difference Between	Outflows	Deferred	Deferred	Difference Between	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB -	Employer	OPEB	Net OPEB	
Code	Entity The Library of	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
30202	Virginia	(529,886)	117,920	42,538	26,810	61,843	1,825	20,438	25,138	_	738	23,305	8,790	54,769	(562,218)	(562,218)	_
30203	Woodrow Wilson Rehabilitation Center	(589,239)	104,945	162,754	31,992	73,797	2,178	8,516	29,997	_	881	82,121	44,998	65,356	(670,890)	(670,890)	_
30204	The College of William and Mary	(3,366,914)	823,116	340,560	189,582	437,318	12,904	340,401	177,760	_	5,218	36,121	57,103	387,296	(3,975,657)	(3,975,657)	_
30207	University of Virginia - Academic Division	(22,377,949)	4,174,721	2,366,227	1,191,350	2,748,147	81,089	103,580	1,117,062	_	32,792	589,430	404,746	2,433,812	(24,983,403)	(24,983,403)	_
30208	Virginia Polytechnic Institute and State University	(10,956,709)	1,943,156	1,264,188	571,653	1,318,661	38,909	15,177	536,007	_	15,735	543,454	306,836	1,167,832	(11,987,941)	(11,987,941)	_
30211	Virginia Military Institute	(1,162,021)	288,385	88,352	62,546	144,278	4,257	74,935	58,646	_	1,722	263	3,520	127,778	(1,311,631)	(1,311,631)	_
30212	Virginia State University	(2,428,819)	569,700	256,019	143,399	330,785	9,760	320,280	134,457	_	3,947	48,821	17,918	292,949	(3,007,168)	(3,007,168)	_
30213	Norfolk State University	(2,561,046)	497,682	244,007	137,370	316,877	9,350	41,549	128,804	_	3,781	34,121	45,710	280,631	(2,880,732)	(2,880,732)	_
30214	Longwood University	(1,132,487)	217,352	144,996	60,761	140,160	4,136	15,894	56,972	_	1,672	40,321	32,052	124,127	(1,274,192)	(1,274,192)	_
30215	University of Mary Washington	(1,132,992)	221,695	167,696	59,235	136,641	4,032	19,568	55,542	_	1,630	75,596	44,511	121,013	(1,242,203)	(1,242,203)	_
30216	James Madison University	(7,602,146)	1,456,381	574,388	413,840	954,626	28,168	177,216	388,035	_	11,391	275	61,232	845,433	(8,678,503)	(8,678,503)	_

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY **Proportion** LESS: FY **Proportion** PLUS: FY PLUS: FY 2024 2024 Deferred and **Deferred** 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In Actual vs Actual Investment Change In **Actual Employer** Outflows Code **Entity** Liability Inflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions **Expense** Contributions Liability Liability Difference Radford 30217 (3,385,772)709,938 403,053 170,991 394,435 11,638 68,845 160,329 4,707 262,757 60,516 349,318 University (3,585,805)(3,585,805)Virginia School 30218 for Deaf and Blind (403,503)72,548 51,883 20,549 47,402 1,399 1,343 19,268 566 31,585 13,159 41,982 (430,935)(430,935)**Old Dominion** 30221 University (5,649,324)1,058,022 442,393 309,294 713,465 21,052 149,702 290,008 8,513 10,036 64,401 631,856 (6,486,106)(6,486,106)Department of Professional and 30222 Occupational Regulation (634,031)113,401 82,629 33,536 77,359 2,283 880 31,445 923 28,688 21,502 68,509 (703,268)(703,268)Department of 30223 Health (1,201,759)271,373 90,739 63,724 146,995 4,337 44,310 59,750 1,754 6,955 5,883 130,181 (1,336,330)(1,336,330)**Professions** Board of 30226 82 Accountancy (60,743)14,193 6,097 2,963 6,835 202 2,719 2,778 5,215 1,208 6,055 (62, 138)(62, 138)Board of Bar 30233 132 53 3,733 1,726 (40,694)(40,694)Examiners (38,600)7,377 5,773 1,941 4,476 519 1,820 3,962 Cooperative Extension and 30234 Agricultural Research 978 40,582 395 27,199 2,279 Service (225,063)48,180 49,322 14,367 33,140 13,471 29,351 (301,279)(301,279)Virginia 30236 Commonwealth 63,321 (17,134,655)3,591,968 1,480,491 930,307 2,145,987 639,799 872,297 25,607 140,825 155,222 1,900,528 (19,509,169) (19,509,169)University 30238 Virginia Museum (928,492)82,922 1,382 (1,052,638) of Fine Arts 202,304 50,196 115,789 3,417 34,482 47,066 10,936 3,515 102,543 (1,052,638)

•	Division of Change in Ne lan Year Ended a		•	June 30, 202	4	LESS: FY		LESS: FY 2024 Deferred Inflows	PLUS: FY			PLUS: FY 2024 Deferred Outflows					
					LESS: FY 2024	2024 Deferred	LESS: FY 2024	Change in Proportion and Difference	2024  Deferred	PLUS: FY 2024	PLUS: FY 2024	Change in Proportion and Difference	PLUS: FY		Calculated		
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Deferred Inflows	Inflows Expected	Deferred Inflows	Between  Expected and	Outflows  Expected	Deferred Outflows	Deferred Outflows	Between  Expected and	2024 Employer	Normal	6/30/2024 Net	Actual 6/30/2024	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
30239	Frontier Culture Museum of Virginia	(96,722)	20,093	10,357	5,440	12,549	370	6,511	5,101	_	150	2,222	1,411	11,114	(114,086)	(114,086)	_
30241	Richard Bland College	(243,195)	104,016	30,717	14,173	32,693	965	65,435	13,289		390	6,024	(4,797)	28,954	(297,210)	(297,210)	_
30242	Christopher Newport University	(2,232,627)	446,359	173,037	116,891	269,639	7,956	37,013	109,602	_	3,217	37,678	27,821	238,798	(2,451,284)	(2,451,284)	_
30245	State Council of Higher Education for Virginia	(301,190)	69,416	30,250	15,965	36,827	1,087	12,295	14,969	_	439	7,422	3,193	32,615	(334,790)	(334,790)	_
30246	University of Virginia's College at Wise	(560,842)	123,550	76,477	31,357	72,334	2,134	41,986	29,402	_	863	23,587	14,204	64,061	(657,585)	(657,585)	_
30247	George Mason University	(11,176,118)	2,730,924	854,932	594,052	1,370,329	40,434	583,643	557,009	_	16,351	46,152	25,003	1,213,591	(12,457,660)	(12,457,660)	_
30261	Virginia Community College System - Central Office Operations	(1,158,231)	261,256	181,432	63,474	146,419	4,320	61,923	59,516	_	1,747	70,372	21,486	129,671	(1,331,093)	(1,331,093)	_
30262	Department of Rehabilitative Services	(3,430,753)	731,967	430,003	196,747	453,845	13,391	298,620	184,478	_	5,415	113,977	63,548	401,933	(4,125,907)	(4,125,907)	_
30263	Dept for Aging and Rehabilitative Services	(72,241)	14,909	16,165	3,650	8,419	248	1,361	3,422	_	100	10,896	3,671	7,455	(76,541)	(76,541)	_
30268	Virginia Institute of Marine Science	(679,517)	133,893	62,013	38,433	88,655	2,616	43,707	36,036	_	1,058	4,638	11,871	78,515	(805,960)	(805,960)	_

Finance D	Division							LESS: FY 2024				PLUS: FY 2024					
Analysis (	of Change in Ne	t OPEB Liabili	ty - VSDP					Deferred				Deferred					
For the Pl	an Year Ended a	ind Measurem	ent Date of	June 30, 2024	4			Inflows				Outflows					
						LESS: FY 2024		Change in	PLUS: FY 2024			Change in					
					LESS: FY 2024	Deferred	LESS: FY 2024	Proportion and	Deferred	PLUS: FY 2024	PLUS: FY 2024	Proportion and			Calculated		
					Deferred	Inflows	Deferred	Difference Between	Outflows	Deferred	Deferred	Difference Between	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
30270	Virginia Community College System - Shared Services	(349,424)	106,135	31,904	18,528	42,739	1,261	18,290	17,373	_	510	6,144	(18,707)	37,851	(388,542)	(388,542)	_
30275	New River Community College	(417,812)	81,361	43,192	21,504	49,606	1,464	6,006	20,164	_	592	19,640	10,794	43,931	(450,964)	(450,964)	_
30276	Southside Virginia Community College	(470,248)	94,122	73,829	25,797	59,508	1,756	19,599	24,189	_	710	21,678	21,755	52,704	(540,987)	(540,987)	_
30277	Paul D. Camp Community College	(221,652)	41,266	33,247	11,804	27,228	803	852	11,067	_	325	13,906	5,606	24,112	(247,528)	(247,528)	_
30278	Rappahannock Community College	(406,946)	95,680	51,320	21,756	50,185	1,481	19,140	20,399	_	599	17,291	5,070	44,447	(456,236)	(456,236)	_
30279	Danville Community College	(421,382)	99,922	57,214	21,638	49,913	1,473	21,581	20,289	_	596	26,949	15,891	44,205	(453,759)	(453,759)	_
30280	Northern Virginia Community College	(5,833,323)	1,035,410	893,625	299,986	691,994	20,418	9,174	281,281	_	8,257	491,533	253,967	612,843	(6,290,915)	(6,290,915)	_
30282	Piedmont Virginia Community College	(584,185)	108,409	105,379	30,890	71,255	2,103	2,620	28,964	_	850	54,155	19,376	63,105	(647,783)	(647,783)	_
30283	J Sargeant Reynolds Community College	(1,172,919)	207,697	225,982	60,570	139,720	4,123	1,636	56,793	_	1,667	119,688	72,650	123,738	(1,270,193)	(1,270,193)	_

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY Change in 2024 Change in 2024 LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 **Deferred** and **Deferred** 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual PLUS: FY LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In Actual vs Actual Investment Change In **Actual Employer** Code **Entity** Liability Inflows Outflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Eastern Shore 30284 Community (142,777)33,231 27,366 8,204 18,925 558 14,771 7,693 226 10,528 5,635 (172,048)(172,048)College 16,760 Patrick Henry 30285 Community College (678,885)134,808 85,126 36,293 83,719 2,470 9,580 34,030 999 27,204 12,086 74,144 (761,090)(761,090)Virginia Western 30286 Community (750,495)136,606 109,957 40,348 93,073 2,746 7,902 37,832 27,863 (846,123) College 1,111 37,413 82,427 (846,123) Mountain Gateway 30287 Community College (210,059)44,525 25,704 11,741 27,084 799 13,745 11,009 323 6,230 4,813 23,986 (246,218)(246,218)Wytheville 30288 Community 464 College (315,657)79,447 51,179 16,871 38,917 1,148 20,391 15,819 18,184 10,920 34,464 (353,793)(353,793)Brightpoint 30290 Community 3,459 47,648 1,399 18,553 28,275 College (962,323)176,138 95,294 50,817 117,221 4,745 103,814 (1,065,660)(1,065,660)Blue Ridge 30291 Community (646,982)146,848 58,769 33,424 77,102 2,275 26,541 31,340 920 20,883 12,451 68,282 (700,933)(700,933)College Central Virginia 30292 Community 27,397 63,198 1,865 20,216 25,689 754 30,455 10,760 55,972 (574,533)College (544,416)122,146 51,273 (574,533)Virginia Peninsula Community

(834,481)

College

(762,846)

135,102

286,823

39,793

91,792

2,708

1,086

37,311

1,095

173,213

85,137

81,291

(834,481)

vii giiii a i	noth childre by ste	J															
Finance I	Division							LESS: FY 2024				PLUS: FY 2024					
Analysis	of Change in Ne	et OPEB Liabili	ty - VSDP					Deferred				Deferred					
For the P	lan Year Ended a	and Measuren	ent Date of	June 30, 202	4			Inflows				Outflows					
						LESS: FY 2024		Change in	PLUS: FY 2024			Change in					
					LESS: FY 2024	Deferred	LESS: FY 2024	Proportion and	Deferred	PLUS: FY 2024	PLUS: FY 2024	Proportion and			Calculated		
					Deferred	Inflows	Deferred	Difference Between	Outflows	Deferred	Deferred	Difference Between	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
30294	Southwest Virginia Community College	(434,396)	140,810	34,988	23,168	53,443	1,577	48,750	21,724	_	638	1,156	(6,528)	47,333	(485,855)	(485,855)	_
30295	Tidewater Community College	(2,459,522)	435,514	472,013	119,034	274,582	8,102	3,348	111,612	_	3,276	362,709	170,442	243,176	(2,496,224)	(2,496,224)	
30296	Virginia Highlands Community College	(338,811)	79,192	42,587	17,817	41,100	1,213	15,422	16,706	_	490	14,304	9,014	36,401	(373,645)	(373,645)	<del>_</del>
30297	Germanna Community College	(1,075,628)	309,924	85,689	57,776	133,274	3,932	103,815	54,173	_	1,590	1,368	(503)	118,031	(1,211,593)	(1,211,593)	
30298	Laurel Ridge Community College	(738,271)	133,872	103,949	39,106	90,208	2,662	3,290	36,668	_	1,076	38,436	27,242	79,887	(820,079)	(820,079)	
30299	Mountain Empire Community College	(382,307)	99,102	29,477	19,841	45,768	1,350	25,103	18,604	_	546	8,926	1,127	40,532	(416,073)	(416,073)	_
30301	Department of Agriculture and Consumer Services	(1,721,031)	306,093	170,549	93,488	215,654	6,363	26,337	87,659	_	2,573	28,065	39,509	190,987	(1,960,510)	(1,960,510)	_
30310	Virginia Economic Development Partnership	(1,032,859)	336,335	78,637	60,214	138,899	4,098	192,446	56,459	_	1,657	277	(27,294)	123,008	(1,262,727)	(1,262,727)	<del>-</del>
30320	Virginia Tourism Authority	(367,019)	69,068	42,396	19,181	44,246	1,306	1,985	17,985	_	528	18,158	7,342	39,185	(402,237)	(402,237)	_

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows Outflows **LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 Deferred and **Deferred** 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows **Expected** and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In Actual vs Actual Investment Change In **Actual Employer** Outflows Code **Entity** Liability Inflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Virginia - Israel 30330 Advisory Board (7,518)2,327 653 398 919 27 489 373 11 109 (354)813 (8,351)(8,351)Department of Small Business 30350 and Supplier Diversity (224,274)71,008 20,674 11,204 25,846 763 23,949 10,506 308 13,686 (874)22,889 (234,965)(234,965)Jamestown-30400 Yorktown (29,629)21,397 18,628 36,468 Commemoration 31,044 2,142 Marine 30402 Resources (262,653)63,456 20,718 14,068 32,451 958 11,643 13,191 387 756 (1,575)28,740 (295,016)(295,016)Commission Department of 30403 Wildlife (981,971) 183,719 52,509 3,574 5,658 49,235 1,445 15,049 18,217 96,709 121,126 107,271 (1,101,153) (1,101,153)Resources Virginia Racing (28,461)8,598 2,182 1,888 4,356 129 7,977 1,770 52 14 (1,182)3,856 (39,597)(39,597)Commission Virginia Port 30407 (4,738)850 1,449 240 553 16 225 7 738 656 491 Authority 14 (5,025)(5,025)Department of 30409 2,968 26,782 1,200 Energy (787,200)143,235 74,583 43,600 100,573 40,881 8,105 17,041 89,069 (914,313)(914,313)Department of 30411 Forestry (693,858)138,217 57,641 38,455 88,705 2,617 32,880 36,057 1,058 2,874 8,089 78,559 (806, 420)(806,420)Commission on 30413 Virginia Alcohol Safety Action Program 55 4,266 (36,452)6,454 8,217 1,998 4,609 136 794 1,873 1,741 4,080 (41,897)(41,897)30417 Gunston Hall (12,193)1,611 48 655 19 1,041 1,424 (14,650)(14,650)6,401 2,483 699 4,316

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY **Proportion** LESS: FY **Proportion** PLUS: FY PLUS: FY 2024 2024 **Deferred** and **Deferred** 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows **Expected** and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In vs Actual Investment Change In **Employer** Actual Actual Outflows Code **Entity** Liability Inflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Department of 30423 Historic 26,992 10,364 23,907 705 9,948 9,718 285 14,987 3,728 Resources (200,835)47,864 21,174 (217,343)(217,343)Jamestown -30425 Yorktown Foundation (508, 122)113,063 58,861 26,516 61,166 1,805 19,069 24,863 730 23,265 11,727 54,170 (556,061) (556,061) Department of 30440 Environmental (3,531,234)299,768 45,020 179,336 5,264 72,568 Quality 627,431 191,262 441,195 13,018 16,726 390,730 (4,010,902) (4,010,902)Office Of 30454 Commonwealth (18,890)15,432 2,184 965 2,226 66 10,222 905 27 971 (1,050)1,973 (20,241)(20,241)Preparedness Va Dept Of 30501 Transportation (30,040,648) 22,358,972 19,349,366 1,596,262 3,682,178 108,649 14,069,824 1,496,726 43,937 14,249,038 484,555 3,260,978 (33,474,677) (33,474,677)Department of 30505 Rail and Public (367,651)86,911 53,822 19,588 45,184 1,333 14,484 18,366 539 21,281 4,216 40,016 (410,765)(410,765)Transportation Motor Vehicle Dealer Board (85,129) 16,994 8,162 9,653 285 1,714 3,924 115 6,342 2,544 4,185 8,549 (87,758)(87,758)Department of 30601 16,757 369,139 Health (11,872,535)2,102,264 1,467,877 608,786 1,404,318 41,437 16,463 570,825 829,466 1,243,688 (12,766,653) (12,766,653)Department of Medical 30602 Assistance (2,824,836)147,295 339,773 10,026 202,224 4,054 191,868 10,477 300,908 (3,088,875)(3,088,875)Services 767,793 376,115 138,110 Virginia Board 30606 for People With

642

2,025

59

4,488

1,325

(45,295)

(45,295)

4,413

Disabilities

(42, 138)

6,988

2,160

8,278

4,982

147

Finance I	Division							LESS: FY 2024				PLUS: FY 2024					
Analysis	of Change in Ne	t OPEB Liabili	ty - VSDP					Deferred				Deferred					
For the P	lan Year Ended a	and Measurem	ent Date of	June 30, 202	4			Inflows				Outflows					
						LESS: FY 2024		Change in	PLUS: FY 2024			Change in					
					LESS: FY	LUL 1	LESS: FY	Proportion	2021	PLUS: FY	PLUS: FY	Proportion					
					2024	Deferred	2024	and	Deferred	2024	2024	and			Calculated		
					Deferred	Inflows	Deferred	Difference Between	Outflows	Deferred	Deferred	Difference Between	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
30701	Department of Corrections - Central Administration	(1,743,521)	409,285	131,645	100,574	231,998	6,846	187,107	94,302	_	2,768	_	(8,301)	205,460	(2,109,097)	(2,109,097)	_
30702	Department for the Blind and Vision Impaired	(508,785)	91,984	57,924	29,877	68,920	2,034	40,766	28,014	_	822	12,738	9,234	61,037	(626,551)	(626,551)	_
30703	Central State Hospital	(2,434,600)	504,248	283,005	131,602	303,573	8,957	77,050	123,396	_	3,622	72,884	43,705	268,850	(2,759,782)	(2,759,782)	_
30704	Eastern State Hospital	(2,042,153)	431,848	306,621	111,215	256,544	7,570	81,457	104,280	_	3,061	100,274	61,055	227,202	(2,332,244)	(2,332,244)	_
30705	Southwestern Virginia Mental Health Institute	(1,864,850)	546,391	154,522	94,259	217,433	6,416	177,806	88,382	_	2,594	88,917	4,881	192,561	(1,976,682)	(1,976,682)	_
30706	Western State Hospital	(2,276,976)	446,260	207,546	122,427	282,410	8,333	40,186	114,793	_	3,370	28,740	27,434	250,105	(2,567,386)	(2,567,386)	_
30707	Central Virginia Training Center	(2,748)	488	289,726	140	323	10	7	131	_	4	148,603	141,076	285	(2,937)	(2,937)	_
30708	Commonwealth Center for Children and Adolescents	(380,854)	88,148	117,000	20,777	47,928	1,414	15,209	19,482	_	572	70,018	11,697	42,447	(435,712)	(435,712)	_
30711	Virginia Correctional Enterprises	(489,990)	93,361	124,123	25,838	59,601	1,759	2,017	24,227	_	711	71,514	24,462	52,783	(541,836)	(541,836)	_
30716	Virginia Correctional Center for Women	(343,897)	80,886	77,424	19,550	45,098	1,331	31,415	18,331	_	538	40,201	8,713	39,940	(409,986)	(409,986)	_

-	Division of Change in Ne lan Year Ended a		-	June 30, 202	4			LESS: FY 2024 Deferred Inflows				PLUS: FY 2024 Deferred Outflows					
					LESS: FY 2024	LESS: FY 2024 Deferred	LESS: FY 2024	Change in Proportion and	PLUS: FY 2024 Deferred	PLUS: FY 2024	PLUS: FY 2024	Change in Proportion and			Calculated		
					Deferred	Inflows	Deferred	Difference Between	Outflows	Deferred	Deferred	Difference Between	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
Employer Code	Entity	Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment	vs Actual	Change In	Actual Contributions	vs Actual	Investment	Change In	Actual	OPEB Expense	Employer Contributions	OPEB Liability	Net OPEB Liability	Difference
Coue	Bland	Liability	IIIIOWS	Outilows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	LIADIIILY	Liability	Dillerence
30718	Correctional Center	(245,469)	51,801	20,379	12,973	29,925	883	5,401	12,164	_	357	2,468	2,693	26,503	(272,050)	(272,050)	_
30720	Department of Behavioral Health & Developmental Services	(2,742,865)	655,268	207,101	154,610	356,647	10,523	225,472	144,969	_	4,256	_	(33,697)	315,853	(3,242,275)	(3,242,275)	_
30723	Southeastern Virginia Training Center	(864,811)	228,913	85,091	44,889	103,547	3,055	62,624	42,090	_	1,236	31,100	11,037	91,707	(941,348)	(941,348)	_
30724	ноѕрітаі	(1,020,350)	250,879	80,549	54,585	125,913	3,715	56,037	51,181	_	1,502	2,223	2,197	111,511	(1,144,678)	(1,144,678)	_
30725	Northern Va Training Center	_	_	50,055	_	_	_	_	_	_	_	10,880	39,175	_	_	_	_
30728	Northern Virginia Mental Health Institute	(1,582,076)	387,729	154,154	88,115	203,260	5,998	129,518	82,621	_	2,425	26,259	(3,741)	180,012	(1,847,840)	(1,847,840)	_
30729	Piedmont Geriatric Hospital	(939,706)	231,199	134,671	50,704	116,961	3,451	59,592	47,542	_	1,396	48,295	16,947	103,583	(1,063,289)	(1,063,289)	_
30733	Sussex I Correctional Center	_	1,776	110,149	_	_	_	1,261	_	_	_	88,168	21,466	_	_	_	_
30734	Sussex li Correctional Center	_	4,207	98,879	_	_	_	2,667	_	_	_	77,260	20,079	_	_	_	_
30735	Wallen Ridge Correctional Center	(374,853)	87,515	29,779	19,117	44,098	1,301	17,235	17,925	_	526	14,000	4,578	39,053	(400,892)	(400,892)	_

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows Outflows **LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 Deferred and Deferred 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual PLUS: FY LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows **Expected** and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In Actual vs Actual Investment Change In **Actual Employer** Code **Entity** Liability Inflows Outflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference St. Brides 30737 Correctional 59,114 31,876 15,634 36,064 1,064 21,068 14,659 430 4,914 31,938 (327,855)(327,855)Center (276,615)7,287 Southwestern Va Training Ctr 48,064 63,123 111,187 Southern 30739 Virginia Mental 120,274 30,043 69,301 2,045 35,697 28,170 827 46,213 12,684 61,374 (630,019)Health Institute (539,078)100,649 (630,019)Red Onion 30741 Correctional Center (365,913)75,548 32,449 19,341 44,615 1,316 7,526 18,135 532 6,073 4,786 39,512 (405,598)(405,598)Department of Corrections -30742 Academy For Staff Development (511,154)150,856 41,875 27,932 64,432 1,901 57,287 26,190 769 736 (2,659)57,061 (585,750)(585,750)Fluvanna Women's Correctional 1,979 (536,614)157,911 75,788 29,076 67,071 42,437 27,263 800 28,294 (11,646)59,399 (609,742)(609,742)Center Nottoway 30745 Correctional Center (345,160)69,270 65,705 19,210 44,312 1,307 14,684 18,012 529 32,177 6,795 39,243 (402,838)(402,838)Marion Correctional Treatment (309,308)73,041 31,370 16,127 37,200 1,098 11,648 15,121 444 12,123 779 32,944 (338, 187)(338, 187)Center Hiram W. Davis Medical Center (645,718) 152,750 62,041 34,383 79,313 2,340 29,908 32,239 946 10,748 6,228 70,240 (721,032)(721,032)

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY **Proportion** LESS: FY **Proportion** PLUS: FY PLUS: FY 2024 2024 Deferred and **Deferred** 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows **Expected** and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In vs Actual Investment Change In **Actual Employer** Actual Outflows Code **Entity** Liability Inflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Buckingham 30749 Correctional (282,648)54,244 29,926 15,578 35,935 1,060 14,607 429 5,928 6,090 Center 11,011 31,827 (326,687)(326,687)Department for 30751 the Deaf and Hard-of-Hearing (38,474)9,966 7,033 1,881 4,340 128 2,621 1,764 52 5,578 1,505 3,844 (39,456)(39,456)State Farm 30752 Correctional (322,606)73,014 24,255 55,950 1,651 22,743 668 34,302 3,894 49,550 Complex 73,647 115,605 (508,643)(508,643)Deerfield 30753 Correctional (325, 197)60,567 46,100 22,832 52,669 1,554 81,463 21,409 628 13,999 1,045 46,646 (478,813) (478,813) Center Augusta 30754 Correctional (196, 129)36,430 27,878 14,330 33,055 975 57,930 13,436 394 10,069 (1,261)29,272 (300,501)(300,501)Center Department of Corrections -Division of 7,735 3,128 (2,008,606)441,643 152,890 113,638 262,134 159,353 106,552 276 1,851 232,153 (2,383,059)(2,383,059)Institutions Western Region 30757 Correctional (83,771)21,069 8,438 4,590 10,587 312 5,929 4,304 126 1,803 (550)9,376 (96, 251)(96, 251)Field Units Eastern Reg Corr Field Unit 18,392 543 20,786 219 2,170 (139,871)40,453 13,708 7,973 7,476 41 16,287 (167,201)(167,201)Department of Social Services 22,655 (6,195,256)1,099,421 1,080,302 332,844 767,788 38,050 312,089 9,161 489,956 226,276 679,966 (6,979,958)(6,979,958)

4,282

1,856

126

4,506

1,740

51

4,552

1,942

(38,925)

(38,925)

3,793

Virginia Parole Board

(37,021)

12,184

7,810

Finance Di	ivision							LESS: FY 2024				PLUS: FY 2024					
Analysis of	f Change in Ne	t OPEB Liabili	ty - VSDP					Deferred				Deferred					
For the Pla	n Year Ended a	and Measurem	ent Date of	June 30, 2024	4			Inflows				Outflows					
						LESS: FY 2024		Change in	PLUS: FY 2024			Change in					
					LESS: FY 2024	Deferred	LESS: FY 2024	Proportion and	Deferred	PLUS: FY 2024	PLUS: FY 2024	Proportion and			Calculated		
					Deferred	Inflows	Deferred	Difference Between	Outflows	Deferred	Deferred	Difference Between	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
30767 (	Adult Community Service	(781,009)	180,743	64,733	43,588	100,546	2,967	58,262	40,870	_	1,200	2,471	800	89,044	(914,065)	(914,065)	_
30768 (	Keen Mountain Correctional Center	(250,713)	55,559	24,911	13,351	30,797	909	8,719	12,518	_	367	4,435	3,817	27,273	(279,977)	(279,977)	_
30769 (	Greensville Correctional Center	(546,185)	99,730	87,347	41,033	94,653	2,793	176,085	38,474	_	1,129	37,545	(5,448)	83,824	(860,490)	(860,490)	_
30770 (	Dillwyn Correctional Center	(302,264)	54,800	44,199	16,125	37,196	1,098	849	15,120	_	444	17,313	8,843	32,941	(338,152)	(338,152)	_
30771 (	Indian Creek Correctional Center	(217,071)	43,706	21,937	12,190	28,119	830	13,037	11,430	_	336	3,788	3,199	24,906	(255,631)	(255,631)	_
30772 (	Haynesville Correctional Center	(364,492)	71,764	41,090	18,155	41,879	1,236	5,938	17,023	_	500	29,171	10,698	37,088	(380,722)	(380,722)	_
30773 (	Coffeewood Correctional Center	(229,359)	44,191	34,988	15,855	36,574	1,079	55,548	14,866	_	436	13,180	629	32,389	(332,490)	(332,490)	_
30774 (	Lunenburg Correctional Center	(215,871)	41,768	28,856	14,144	32,627	963	40,861	13,262	_	389	9,889	299	28,893	(296,608)	(296,608)	_
30775	Pocahontas State Correctional Center	(296,199)	73,934	38,723	15,307	35,309	1,042	16,011	14,352	_	421	19,075	5,087	31,268	(320,990)	(320,990)	_
30776 (	Green Rock Correctional Center	(327,913)	70,552	31,234	17,323	39,960	1,179	9,697	16,243		477	7,809	4,341	35,392	(363,276)	(363,276)	

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 **Deferred** and **Deferred** 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows **Expected** and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In vs Actual Investment Change In **Employer** Actual Actual Outflows Code **Entity** Liability Inflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Department of 30777 Juvenile Justice (4,249,541)549,865 16,225 312,839 223,508 6,561 486,967 (4,998,818)(4,998,818)917,073 463,369 238,372 106,877 64,341 Department of 30778 Forensic Science (1,597,775)308,861 173,465 83,435 192,463 5,679 14,561 78,232 2,297 73,087 25,673 170,450 (1,749,678)(1,749,678)Sussex State **Prison Complex** (499,751)377,815 37,734 23,303 53,755 1,586 241,971 21,850 641 49,776 (33,061)47,607 (488,686)(488,686)River North 30785 Correctional (347,176)(306,939)72,303 16,555 38,189 1,127 16,585 456 12,460 4,879 33,824 (347,176)Center 39,578 15,523 Virginia Center 30794 for Behavioral (1,561,828) 476,437 190,986 87,437 201,696 5,951 215,258 81,985 2,407 54,692 (7,353)178,627 (1.833,615)(1,833,615)Rehabilitation 30840 Virginia Housing Commission (7,644)578 758 1,748 52 9,830 21 (1,315)1,546 (15,888)(15,888)6,851 710 Department of 30841 Aviation (179, 135)34,608 22,404 9,579 22,097 652 2,230 8,982 264 7,200 3,727 19,572 (200,888)(200,888)30848 Indigent Defense 300,568 Commission (2,631,202)597,156 221,333 147,128 206,196 137,954 4,050 11,269 20,028 (3,085,372)(3,085,372)339,388 10,014 Virginia Tobacco Region 30851 Revitalization (49,846)2,702 79 3,981 Commission 8,824 9,355 2,882 6,648 196 3,289 2,076 5,886 (60,440)(60,440)Virginia 30852 Foundation For (77,295)14,384 9,229 272 495 3,751 110 8,787 8,174 (83,901)(83,901)Healthy Youth 14,229 4,001 3,072 Virginia Opioid 30856 Abatement

(46,002)

Authority

(14,594)

13,076

2,194

1,102

5,060

149

29,731

2,057

60

(3.885)

4,480

(46,002)

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 Deferred and Deferred 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual PLUS: FY LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows **Expected** and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In vs Actual Investment Change In **Employer** Actual Actual Code **Entity** Liability Inflows Outflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Behavioral 30882 Health Commission (19,964)17,324 1,507 992 2,289 68 11,753 930 27 1,091 (1,582)(20,807)(20,807)2,024 Virginia American Revolution 250 2,496 5,757 170 36,631 2,340 69 (4,592)5,099 (52,336)(52,336)Commission Puller Veterans (24,354)21,820 6,948 205 40,090 2,824 83 (5,291)Care Center 1,839 3,012 6,153 (63, 165)(63, 165)Jones & Cabacoy 30903 Veterans Care Center (77,896)69,793 5,881 11,653 26,881 793 157,868 10,927 321 (20,638)23,809 (244,378)(244,378)Department of 30912 Veterans Services (960,301)275,679 72,917 55,418 127,836 3,772 134,272 51,963 1,525 293 (23,887)113,216 (1,162,159)(1,162,159)Veterans 30913 Services (5,733)2,146 2,433 631 19 844 8 2,479 300 562 Foundation (6,160)273 256 (5,733)Sitter-Barfoot 30922 Veterans Care (848,038) 159,758 147,891 43,664 100,721 2,972 3,171 40,941 1,202 90,095 28,003 89,199 (915,657) (915,657)Center Southern 30937 Virginia Higher 20,572 607 245 4,572 Education Center (163,720)43,976 19,020 8,918 15,196 8,362 2,081 18,220 (187,017)(187,017)New College Institute (54,521)15,681 17,854 3,118 7,193 212 7,250 2,924 86 11,512 924 6,373 (65,394)(65,394)Virginia Museum 30942 of Natural (106,609)26,672 11,889 12,787 377 6,574 5,198 153 4,091 2,744 11,323 History 5,543 (116,244)(116,244)

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY Change in 2024 Change in 2024 LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 **Deferred** and **Deferred** 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows **Expected** and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In vs Actual Investment Change In **Employer** Actual Actual Code Entity Liability Inflows Outflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Southwest 30948 Virginia Higher 10,403 3,935 9,077 268 3,147 3,690 108 4,532 2,697 (82,521) (82,521)Education Center (75,716)17,037 8,039 Commonwealth' 30957 s Attorneys' Services Council (34,683)6,614 3,631 1,770 4,083 120 349 1,660 49 2,045 763 3,615 (37,120)(37,120)Department of (287,955)1,092 17,572 442 8,126 1,602 Fire Programs 62,500 31,718 16,044 37,010 15,044 32,776 (336,453)(336,453)Virginia Capitol 30961 Police (60,175)22,594 3,255 7,509 222 10,265 3,052 90 514 6,652 (68,260)5,318 (1,114)(68, 260)Virginia 30977 Cannabis Control 150 372 (9,475)Authority (49,119)42,952 3,712 5,462 12,600 70,877 5,122 3 11,156 (114,546)(114,546)Department of Alcoholic 30999 Beverage (4,988,096)1,588,889 376,628 255,194 588,668 17,370 552,495 239,281 7,024 165,317 (52,308)521,336 (5,351,584) (5,351,584)Control Virginia 35522 Passenger Rail 1,595 645 (381,233)311,865 28,785 23,428 54,043 251,470 21,967 (37,365)47,862 (491,304)(491,304)Authority Fort Monroe Authority (109,768)23,226 16,102 5,607 12,935 382 2,227 5,258 154 9,499 2,749 11,454 (117,589)(117,589)Department of State Police (17,879)3,651 6,003 715 1,650 49 412 671 20 7,039 1,787 1,464 (15,004)(15,004)Woodrow Wilson Rehabilitation 50 26 691 20 1,827 (15,825)2,806 6,409 737 1,701 5,445 1,505 (15,464)(15,464)Center

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows Outflows **LESS: FY** PLUS: FY Change in 2024 Change in 2024 LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 **Deferred** and Deferred 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In Actual vs Actual Investment Change In **Actual Employer** Outflows Code **Entity** Liability Inflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference The College of 70204 William and (96,564)29,926 9,629 5,133 11,841 349 10,073 4,813 141 2,206 (657)10,485 (107,645)Mary (107,645)University of Virginia -Academic (244,427)83,490 13,776 31,778 938 41,028 12,917 379 2,242 (6,654)(288,894)(288,894)Division 21,180 28,141 Virginia Polytechnic Institute and State University (177,050)45,448 15,113 9,288 21,424 632 12,055 8,708 256 3,549 1,808 18,973 (194,766)(194,766)Virginia Military Institute (28,777)6,622 6,238 1,829 4,219 125 5,104 1,715 50 3,386 (104)3,736 (38, 359)(38,359)70212 Virginia State University (83,645)27,923 9,653 285 9,941 3,924 115 4,158 6,316 4,185 (1,307)8,546 (87,758)(87,758)70213 Norfolk State University (88,541)42,398 16,207 5,106 11,779 348 27,236 4,788 141 6,039 (796)10,432 (107,079)(107,079)70214 Longwood University (36,263)13,226 1,833 4,227 125 93 1,718 50 9,987 2,811 3,744 6,515 (38,430)(38,430)University of 70215 Mary Washington (58,753)10,786 12,203 2,970 6,851 202 85 2,785 82 8,646 2,550 6,065 (62,280)(62,280)70216 James Madison University (104,366)20,192 12,930 5,661 13,059 385 2,286 5,308 156 4,299 1,579 11,568 (118,721)(118,721)70217 Radford 183 767 2,520 74 17,816 3,954 5,492 (56,370)University (62,733)12,714 15,384 2,688 6,201 (56,370)**Old Dominion** 70221 (155,917)27,659 17,860 8,552 19,727 582 3,507 8,019 235 4,608 3,758 17,472 (179,338)(179,338)University

•	Division of Change in Ne Ian Year Ended a		-	June 30, 202	4			LESS: FY 2024 Deferred Inflows				PLUS: FY 2024 Deferred Outflows					
					LESS: FY 2024	LESS: FY 2024 Deferred	LESS: FY 2024	Change in Proportion and Difference	PLUS: FY 2024 Deferred	PLUS: FY 2024	PLUS: FY 2024	Change in Proportion and Difference	PLUS: FY		Calculated		
		c /20 /2002	PLUS: FY	LESS: FY	Deferred	Inflows	Deferred	Between	Outflows	Deferred	Deferred	Between	2024	LESS: FY 2024	6/30/2024	Actual	
Employer		6/30/2023 Net OPEB	2023 Deferred	2023 Deferred	Inflows Investment	Expected vs Actual	Inflows Change In	Expected and Actual	Expected vs Actual	Outflows Investment	Outflows Change In	Expected and Actual	Employer OPEB	Normal Employer	Net OPEB	6/30/2024 Net OPEB	
Code	Entity	Liability	Inflows	Outflows			_					Contributions	Expense	Contributions	Liability		Difference
	Virginia Commonwealth University	(389,194)	130,382	44,891	18,941	43,693	1,289	48,180	17,760	_	521	38,229	780		(397,212)	(397,212)	_
70241	Richard Bland College	(15,383)	4,192	2,153	704	1,623	48	1,217	660	_	19	2,529	410	1,438	(14,756)	(14,756)	_
70242	Christopher Newport University	(83,234)	23,262	9,219	4,858	11,206	331	13,100	4,555	_	134	1,481	562	9,923	(101,877)	(101,877)	_
70246	University of Virginia's College at Wise	(26,060)	6,309	2,484	1,461	3,371	99	2,343	1,370	_	40	223	221	2,990	(30,645)	(30,645)	_
70247	George Mason University	(214,102)	60,736	34,300	12,116	27,948	825	27,502	11,360	_	333	13,481	1,557	24,748	(254,074)	(254,074)	_
70280	Northern Virginia Community College	(188,832)	43,791	33,849	9,407	21,700	640	8,849	8,821	_	259	25,060	7,288	19,221	(197,279)	(197,279)	_
70282	Piedmont Virginia Community College	(10,771)	2,958	2,142	643	1,483	44	1,764	603	_	18	916	183	1,313	(13,482)	(13,482)	_
70283	J Sargeant Reynolds Community College	(29,092)	5,154	12,346	1,407	3,246	96	41	1,320	_	39	10,442	2,637	2,876	(29,512)	(29,512)	_
70286	Virginia Western Community College	(25,870)	4,943	4,620	1,181	2,725	80	264	1,108	_	33	4,892	1,408	2,414	(24,770)	(24,770)	_
70288	Wytheville Community College	(1,579)	1,416	119	191	440	13	2,537	179	_	5	3	(336)	387	(3,999)	(3,999)	_

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows Outflows **LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 Deferred and Deferred 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB** Investment **OPEB OPEB Net OPEB Employer** Deferred Deferred vs Actual Change In Actual vs Actual Investment Change In **Actual Employer** Code Entity Liability Inflows Outflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Blue Ridge 70291 Community (3,254)2,206 115 265 8 1,185 108 3 1,794 (41) 235 (2,406)(2,406)College 1,414 Central Virginia 70292 Community College (17,973)5,745 1,686 908 2,094 62 2,088 851 25 1,001 6 1,855 (19,038)(19,038)Virginia Peninsula Community (14,436)1,717 51 325 698 20 7,860 1,920 1,520 (15,605)(15,605)College 2,982 10,292 744 Southwest Virginia 70294 Community 1,432 42 582 17 3,475 (417)College (5,591)4,135 4,724 621 7,137 1,267 (13,022)(13,022)Virginia Highlands Community (7,107)833 371 856 25 1,482 348 10 310 (59)761 (7,785)(7,785)College 3,041 Germanna 70297 Community 838 1,257 37 511 15 89 College (10,645)2,634 545 605 364 1,116 (11,430)(11,430)Laurel Ridge 70298 Community (13,583)4,478 3,313 850 1,962 58 3,326 797 23 1,760 (66)1,735 (17,835)(17,835)College Mountain Empire 70299 Community 120 (9,377)30 12 915 College (7,328)2,021 1,195 447 1,032 1,420 419 418 (9,377)Marine 70402 Resources 318 Commission (215,366)47,145 35,597 11,537 26,613 785 6,013 10,818 15,812 3,453 23,572 (241,937)(241,937)

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows Outflows LESS: FY PLUS: FY 2024 Change in 2024 Change in LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 Deferred and Deferred 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In Actual vs Actual Investment Change In **Actual Employer** Code **Entity** Liability Inflows Outflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Department of 70403 Wildlife (555,598)155,783 67,549 29,346 67,694 1,997 41,818 27,516 808 22,160 2,283 59,952 (615,404)Resources (615,404)Virginia Correctional Center for (649,375)(477,861)121,698 94,973 30,966 71,431 2,108 105,324 29,035 852 46,952 (1,992)63,257 (649,375)Women Bland 70718 Correctional (513,239)128,525 25,939 59,835 1,766 30,319 24,322 714 23,296 4,573 52,992 (543,959)(543,959)41,299 Center Sussex I 70733 Correctional Center 395,908 317,751 78,157 Sussex li 70734 Correctional Center 12,868 383,978 5,628 306,305 70,433 Wallen Ridge 70735 Correctional (977,959)114,590 3,381 26,687 1,367 43,991 Center 203,361 84,583 49,676 46,578 21,323 101,483 (1,041,739)(1,041,739)St Brides 70737 Correctional (413,800)75,694 88,204 24,194 55,810 1,647 31,475 22,686 666 43,447 14,693 49,426 (507,370)(507,370)Center Red Onion 70741 Correctional 49,379 113,905 3,361 38,329 46,300 1,359 67,090 25,961 Center (980,044)216,869 107,194 100,878 (1,035,511) (1,035,511) Fluvanna Women's Correctional (373,558)66,161 137,626 21,776 50,232 1,482 27,262 20,418 599 86,278 26,306 44,487 (456,661) (456,661)Center

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY LESS: FY **Proportion** PLUS: FY PLUS: FY **Proportion** 2024 2024 **Deferred** and Deferred 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual PLUS: FY LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In vs Actual Investment Change In **Actual Employer** Actual Code Entity Liability Inflows Outflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Nottoway 70745 Correctional 128,932 145,522 31,988 73,789 2,177 15,806 29,994 880 23,552 65,350 (670,819)(670,819)Center (605,475)85,930 Marion Correctional Treatment (441,756)38,887 21,990 50,727 1,497 22,596 20,619 605 27,096 6,184 44,925 Center 106,719 (461,155)(461,155)Buckingham 70749 Correctional (561,600)111,328 61,672 1,820 736 157,484 26,736 7,455 25,068 135,479 38,113 54,618 (560,661)(560,661)Center State Farm 70752 Correctional Complex (953,731) 195,505 219,122 53,976 124,508 3,674 58,960 50,610 1,486 112,403 32,329 110,265 (1,131,903)(1,131,903)Deerfield 70753 Correctional 973 Center (720,834)224,248 131,043 35,363 81,574 2,407 80,205 33,158 102,897 20,803 72,245 (741,592)(741,592)Augusta 70754 Correctional 1,004 21,355 406 241,753 42,875 30,138 (326,966)92,433 272,435 14,753 34,032 13,833 (309,383)(309,383)Center Department of Corrections -70756 Division of Institutions (152,032)75,288 13,336 9,175 21,163 624 51,419 8,602 253 1,170 (11,217)18,743 (192,396)(192,396)Western Region 70757 Correctional Field Units (289,818)61,338 27,357 14,265 32,907 971 8,007 13,376 393 21,670 6,537 29,145 (299, 156)(299,156)Eastern Reg Corr 70761 Field Unit (255,545)75,262 41,518 13,513 31,171 920 24,279 12,670 372 19,795 3,078 27,605 (283,374)(283,374)Adult 70767 Community 11,596 77,922 4,689 56,090 Service (3,345,845)697,607 319,957 170,372 393,006 159,749 175,798 348,054 (3,572,819)(3,572,819)

**Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VSDP** Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows **Outflows LESS: FY** PLUS: FY 2024 Change in 2024 Change in LESS: FY **Proportion** LESS: FY **Proportion** PLUS: FY PLUS: FY 2024 2024 Deferred and Deferred 2024 2024 and Calculated **PLUS: FY** Difference Difference Deferred Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **PLUS: FY** LESS: FY 6/30/2023 2023 2023 Inflows Expected Inflows Expected and Expected **Outflows** Outflows Expected and **Employer** Normal Net 6/30/2024 **Net OPEB OPEB OPEB Net OPEB Employer** Deferred Deferred Investment vs Actual Change In Actual vs Actual Investment Change In **Actual Employer** Code **Entity** Liability Inflows Outflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Expense Contributions Liability Liability Difference Keen Mountain 70768 Correctional 109,394 51,612 29,726 68,570 2,023 9,008 27,872 818 9,219 10,635 (623,366)Center (559,641)60,724 (623,366)Greensville 70769 Correctional Center (950,983)180,983 377,819 45,908 105,898 3,125 7,826 43,045 1,264 315,293 82,039 93,786 (962,721) (962,721) Dillwyn 70770 Correctional (542,710)30,399 70,123 2,069 45,434 28,503 837 46,770 13,843 Center 126,065 100,666 62,102 (637,485)(637,485)Indian Creek 70771 Correctional (424,288)93,608 65,264 20,706 47,764 1,409 14,147 19,415 570 54,267 13,793 42,301 (434,226)(434,226)Center Haynesville 70772 Correctional (546,185) 102,714 143,534 30,718 70,858 2,091 26,981 28,802 846 78,936 27,648 62,752 (644,173) Center (644,173)Coffeewood 70773 Correctional 50,590 604 Center (381,865)67,629 130,730 21,931 1,493 23,034 20,564 81,533 24,203 44,806 (459,916)(459,916)Lunenburg 70774 Correctional Center (443,651)90,989 74,640 24,542 56,612 1,670 20,815 23,012 676 32,328 10,403 50,137 (514,659)(514,659)**Pocahontas** State Correctional 27,365 1,863 23,367 753 39,436 55,904 (556, 262)127,368 51,110 63,124 25,659 11,919 (573,860)(573,860)Center Green Rock 70776 Correctional Center (512,512)137,885 86,257 27,167 62,669 1,849 40,556 25,473 748 39,890 12,795 55,501 (569,720)(569,720)Department of

677

21,494

631

226,266

95,351

46,830

(480,724)

(480,724)

Juvenile Justice

(466, 426)

82,637

315,807

22,924

52,879

1,560

Finance	Division							LESS: FY 2024				PLUS: FY 2024					
Analysis	of Change in No	et OPEB Liabili	ty - VSDP					Deferred				Deferred					
For the P	lan Year Ended	and Measurem	ent Date of	June 30, 202	4			Inflows				Outflows					
						LESS: FY 2024		Change in	PLUS: FY 2024			Change in					
					LESS: FY 2024	Deferred	LESS: FY 2024	Proportion and	Deferred	PLUS: FY 2024	PLUS: FY 2024	Proportion and			Calculated		
					Deferred	Inflows	Deferred	Difference Between	Outflows	Deferred	Deferred	Difference Between	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
70779	Sussex State Prison Complex	(909,729)	720,382	139,717	38,784	89,464	2,640	465,201	36,365	_	1,068	204,569	(50,937)	79,232	(813,320)	(813,320)	_
70785	River North Correctional Center	(609,140)	131,708	90,767	33,416	77,082	2,274	30,966	31,332	_	920	35,382	11,814	68,267	(700,756)	(700,756)	_
70961	Virginia Capitol Police	(246,954)	50,623	55,352	12,507	28,851	851	3,748	11,727	_	344	37,400	11,437	25,552	(262,284)	(262,284)	_
70999	Department of Alcoholic Beverage Control	(490,369)	158,484	46,443	28,416	65,549	1,934	90,656	26,644	_	782	6,239	(6,638)	58,050	(595,906)	(595,906)	_
	Total for VRS Virginia Sickness and Disability Program	\$ (315,878,209)	\$ 85,729,706	\$ 53,653,731	\$ 16,874,214	\$ 38,924,607	\$ 1,148,542	\$ 28,209,003	\$ 15,822,011	<b>s</b> —	\$ 464,452	\$ 27,769,510	\$ 5,511,426	\$ 34,472,339	\$(353,863,540)	\$ (353,863,540)	s —