

**Virginia Retirement System Finance Division**  
**Analysis of State Agency Change in Net Pension Liability**  
**For the Plan Year Ended and Measurement Date of June 30, 2023**

Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23 Deferred Inflows Expected vs Actual Experience	LESS: FY23 Deferred Change in Proportion and Differences in Employer Contributions	PLUS: FY 23 Deferred Outflows Expected vs Actual Experience	PLUS: FY 23 Deferred Change In Assumptions	PLUS: FY23 Deferred Outflows Change in Employer Contributions	PLUS: FY 2023 Employer Pension Expense	LESS: FY 23 Employer Share of Contributions	LESS: FY 23 Special Employer Contributions	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference
<b>VRS State Plan Total</b>		<b>\$4,538,420,453</b>	<b>\$1,526,487,057</b>	<b>\$ 744,581,828</b>	<b>\$ 354,111,176</b>	<b>\$ 146,158,394</b>	<b>\$ 372,160,617</b>	<b>\$ 491,459,480</b>	<b>\$ 66,841,818</b>	<b>\$ 367,648,311</b>	<b>\$ 437,410,679</b>	<b>\$ 678,502,701</b>	<b>\$ 73,052,105</b>	<b>\$5,059,700,977</b>	<b>\$5,059,700,977</b>	<b>\$ —</b>
<b>Employer Allocation</b>																
30100	Senate	\$ 6,944,690	\$ 1,844,975	\$ 509,340	\$ 511,761	\$ 211,228	\$ 535,088	\$ 710,257	\$ 96,600	\$ 72,880	\$ 496,430	\$ 980,560	\$ 105,575	\$ 7,312,280	\$ 7,312,280	\$ —
30101	House of Delegates	12,220,604	2,688,760	767,863	869,697	358,965	927,025	1,207,024	164,164	101,889	813,546	1,666,395	179,416	12,426,626	12,426,626	—
30103	Magistrate System	19,093,133	5,148,177	1,009,305	1,605,717	662,755	651,643	2,228,523	303,094	1,292,479	2,215,153	3,076,670	331,255	22,943,214	22,943,214	—
30107	Division of Legislative Services	5,945,784	1,286,435	311,399	453,652	187,244	113,173	629,609	85,631	41,754	521,055	869,230	93,587	6,481,983	6,481,983	—
30109	Division of Legislative Automated Systems	1,843,052	415,884	126,612	160,164	66,107	16,089	222,287	30,233	186,910	299,035	306,885	33,041	2,288,503	2,288,503	—
30110	Joint Legislative Audit and Review Commission	2,914,573	619,096	215,261	217,318	89,697	108,307	301,609	41,021	20,928	299,736	416,410	44,832	3,105,138	3,105,138	—
30111	Supreme Court	20,385,675	5,090,085	1,164,716	1,592,190	657,172	459,634	2,209,749	300,541	132,482	1,884,312	3,050,734	328,464	22,749,934	22,749,934	—
30112	Judicial Inquiry and Review Commission	413,904	131,348	47,270	31,587	13,037	32,925	43,838	5,962	11,149	36,966	60,507	6,516	451,325	451,325	—
30114	General District Courts	34,361,286	7,855,096	1,460,164	2,740,750	1,131,237	292,255	3,803,798	517,342	654,023	3,410,828	5,251,484	565,409	39,161,074	39,161,074	—
30115	Juvenile and Domestic Relations District Courts	20,665,695	4,775,916	909,277	1,666,695	687,924	213,332	2,313,152	314,604	596,505	2,163,186	3,193,501	343,834	23,814,495	23,814,495	—
30116	Combined District Courts	6,279,358	1,591,633	339,645	508,150	209,737	61,211	705,244	95,918	240,962	544,805	973,676	104,830	7,260,671	7,260,671	—
30117	Virginia State Bar	6,646,062	1,624,141	295,050	482,335	199,082	506,912	669,417	91,045	10,427	357,827	924,217	99,504	6,891,819	6,891,819	—
30119	Office of the Lieutenant Governor	119,360	30,794	36,530	11,898	4,911	154	16,513	2,246	45,132	34,673	22,764	2,455	170,006	170,006	—
30121	Office of the Governor	1,406,910	301,641	78,425	129,817	53,582	2,596	180,169	24,504	212,857	268,757	248,751	26,781	1,854,886	1,854,886	—

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30123	Department of Military Affairs	15,481,912	3,288,480	1,012,072	1,227,208	506,527	15,574	1,703,202	231,647	342,017	1,853,608	2,351,416	253,169	17,534,900	17,534,900	—
30125	Virginia Court of Appeals	6,133,675	1,361,142	2,222,295	497,278	205,250	6,282	690,157	93,866	1,303,277	1,509,715	952,802	102,587	7,105,338	7,105,338	—
30127	Department of Emergency Management	11,141,821	2,431,831	2,325,644	899,690	371,345	11,362	1,248,651	169,825	1,116,390	2,264,167	1,723,859	185,603	12,855,182	12,855,182	—
30128	Virginia Veterans Care Center	9,429,021	2,172,834	577,904	749,866	309,505	107,819	1,040,715	141,544	167,470	1,099,394	1,436,766	154,695	10,714,423	10,714,423	—
30129	Department of Human Resource Management	8,874,880	1,925,219	431,774	640,304	264,284	576,805	888,657	120,863	1,341	610,112	1,226,861	132,093	9,148,951	9,148,951	—
30132	State Board of Elections	4,164,454	884,578	608,111	345,258	142,504	4,350	479,173	65,171	387,414	785,385	661,518	71,226	4,933,208	4,933,208	—
30133	Auditor of Public Accounts	9,064,132	2,012,637	756,318	667,960	275,699	419,161	927,040	126,084	216,062	734,957	1,279,862	137,798	9,544,114	9,544,114	—
30136	Virginia Information Technologies Agency (VITA)	23,172,719	4,922,030	2,340,617	1,816,732	749,851	23,105	2,521,384	342,925	838,790	2,946,527	3,480,993	374,787	25,958,290	25,958,290	—
30140	Department of Criminal Justice Services	10,058,954	2,136,609	2,061,454	800,468	330,391	10,162	1,110,944	151,096	936,450	1,944,749	1,533,739	165,134	11,437,454	11,437,454	—
30141	Office of the Attorney General and Department of Law	31,441,266	6,678,337	2,596,728	2,741,954	1,131,734	33,858	3,805,469	517,570	3,666,312	5,393,002	5,253,748	565,657	39,178,277	39,178,277	—
30143	Office of the Attorney General - Division of Debt Collection	1,340,195	436,394	108,382	98,266	40,559	111,679	136,380	18,549	31,569	8,397	188,259	20,272	1,404,067	1,404,067	—

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30146	Science Museum of Virginia	3,307,147	1,168,938	450,842	271,037	111,870	156,515	376,163	51,161	319,761	215,007	519,304	55,914	3,872,695	3,872,695	—
30147	Office of the State Inspector General	3,289,447	766,194	246,128	244,691	100,995	153,056	339,599	46,188	61,702	257,314	468,842	50,479	3,496,253	3,496,253	—
30148	Virginia Commission for the Arts	198,783	78,620	33,181	29,073	12,000	21,340	40,349	5,488	147,551	101,935	55,733	5,998	415,401	415,401	—
30151	Department of Accounts	12,726,184	2,703,127	806,056	888,642	366,784	1,102,209	1,233,318	167,740	122,000	794,664	1,702,698	183,324	12,697,320	12,697,320	—
30152	Department of the Treasury	8,223,163	1,866,628	542,197	601,706	248,352	494,344	835,088	113,578	67,615	655,005	1,152,904	124,130	8,597,444	8,597,444	—
30154	Department of Motor Vehicles	97,415,370	21,353,386	4,032,329	7,119,334	2,938,485	5,479,466	9,880,695	1,343,841	—	6,410,427	13,641,131	1,468,698	101,724,276	101,724,276	—
30156	Department of State Police	43,513,917	9,296,768	6,028,039	3,267,348	1,348,589	1,378,397	4,534,647	616,743	2,091,816	5,588,347	6,260,466	674,044	46,685,355	46,685,355	—
30157	Compensation Board	935,822	255,150	81,977	74,080	30,576	31,569	102,813	13,983	27,414	98,715	141,923	15,283	1,058,489	1,058,489	—
30160	Virginia Criminal Sentencing Commission	670,325	168,856	32,450	53,294	21,997	15,988	73,965	10,060	10,364	64,742	102,104	10,994	761,485	761,485	—
30161	Department of Taxation	48,957,298	11,332,762	2,187,219	3,708,925	1,530,848	1,482,874	5,147,497	700,094	128,907	3,509,805	7,106,555	765,140	52,994,802	52,994,802	—
30162	Department of Accounts - Transfer Payments (CHRF)	138,876	29,520	14,656	10,659	4,399	2,005	14,793	2,012	4,957	16,473	20,416	2,199	152,297	152,297	—
30164	Virginia Management Fellows Administration	624,487	284,230	297,315	48,478	20,009	58,850	67,281	9,151	128,188	106,885	92,896	10,001	692,673	692,673	—
30165	Department of Housing and Community Development	9,316,922	1,978,996	2,560,719	708,293	292,346	204,175	983,017	133,697	1,099,995	1,876,586	1,357,147	146,119	10,120,414	10,120,414	—



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30192	Secretary of Commerce and Trade	168,375	40,332	108,416	39,236	16,194	400	54,454	7,406	331,336	206,220	75,168	8,094	560,615	560,615	—
30193	Secretary of Agriculture and Forestry	131,160	171,669	9,199	3,860	1,593	149,459	5,357	729	1,445	(82,937)	7,365	796	55,151	55,151	—
30194	Department of General Services	37,639,386	8,839,655	1,749,974	2,847,372	1,175,245	1,384,573	3,951,777	537,468	—	2,916,604	5,455,771	587,405	40,684,550	40,684,550	—
30195	Secretary of Labor	244,167	51,858	232,381	6,303	2,602	133,365	8,748	1,190	128,667	43,488	12,104	1,300	90,063	90,063	—
30199	Department of Conservation and Recreation	25,986,085	5,667,326	1,653,573	2,087,415	861,575	26,352	2,897,055	394,019	973,710	2,966,930	3,999,657	430,628	29,825,925	29,825,925	—
30200	Office of Children's Services	1,140,505	257,441	119,473	91,254	37,665	6,733	126,649	17,225	66,020	144,842	174,846	18,826	1,303,885	1,303,885	—
30201	Department of Education - Central Office Operations	36,112,662	7,670,599	11,270,994	2,858,739	1,179,937	36,285	3,967,552	539,614	5,733,761	8,236,030	5,477,547	589,750	40,846,966	40,846,966	—
30202	The Library of Virginia	7,706,691	1,639,579	608,775	627,379	258,949	7,872	870,719	118,424	422,469	1,040,921	1,202,130	129,426	8,964,272	8,964,272	—
30203	Woodrow Wilson Rehabilitation Center	8,991,064	3,882,721	360,731	690,871	285,155	908,028	958,837	130,408	—	(380,464)	1,323,779	142,525	9,871,477	9,871,477	—
30204	The College of William and Mary	62,602,512	14,898,637	2,511,681	5,096,616	2,103,614	669,032	7,073,429	962,034	2,216,508	6,267,490	9,765,492	1,051,417	72,822,758	72,822,758	—
30206	Virginia Commonwealth University Health System Authority	14,768,926	10,183,900	592,545	908,047	374,794	5,597,063	1,260,250	171,402	—	(4,010,257)	1,739,853	187,328	12,974,591	12,974,591	—
30207	University of Virginia - Academic Division	333,309,734	82,307,684	13,372,748	26,048,311	10,751,368	6,043,947	36,151,612	4,916,864	436,416	26,568,289	49,910,448	5,373,691	372,190,086	372,190,086	—

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30208	Virginia Polytechnic Institute and State University	280,124,898	66,659,735	11,238,914	21,753,191	8,978,569	4,644,966	30,190,553	4,106,119	—	22,522,247	41,680,837	4,487,620	310,819,455	310,819,455	—
30209	University of Virginia Medical Center	36,170,754	13,006,565	1,451,210	2,717,237	1,121,532	3,422,742	3,771,165	512,904	—	(156,611)	5,206,389	560,558	38,825,109	38,825,109	—
30211	Virginia Military Institute	18,795,413	3,992,266	1,244,262	1,484,611	612,769	18,821	2,060,444	280,234	414,557	2,181,269	2,844,653	306,271	21,212,796	21,212,796	—
30212	Virginia State University	34,834,643	8,794,219	1,397,604	2,935,263	1,211,522	480,564	4,073,757	554,058	2,271,291	3,667,047	5,624,159	605,536	41,940,367	41,940,367	—
30213	Norfolk State University	39,568,215	8,636,327	2,270,887	3,072,516	1,268,173	193,958	4,264,246	579,966	323,477	3,855,798	5,887,137	633,851	43,901,507	43,901,507	—
30214	Longwood University	26,982,722	7,180,430	1,423,487	2,010,856	829,975	1,493,798	2,790,802	379,568	197,067	1,227,333	3,852,954	414,834	28,732,018	28,732,018	—
30215	University of Mary Washington	21,191,245	6,295,295	850,216	1,677,389	692,338	769,047	2,327,994	316,623	250,227	1,134,911	3,213,966	346,041	23,967,298	23,967,298	—
30216	James Madison University	123,912,027	27,506,131	5,551,983	9,656,364	3,985,637	871,856	13,401,756	1,822,730	—	11,892,051	18,502,271	1,992,080	137,974,504	137,974,504	—
30217	Radford University	53,633,686	13,678,409	3,200,033	4,078,334	1,683,321	2,215,659	5,660,188	769,824	—	4,364,026	7,814,356	841,348	58,273,082	58,273,082	—
30218	Virginia School for Deaf and Blind	6,099,636	1,630,296	291,139	464,771	191,833	316,034	645,041	87,730	16,002	412,346	890,535	95,881	6,640,858	6,640,858	—
30221	Old Dominion University	95,573,225	20,686,932	3,834,501	7,438,565	3,070,247	436,035	10,323,745	1,404,099	—	8,864,345	14,252,847	1,534,554	106,285,597	106,285,597	—
30222	Department of Professional and Occupational Regulation	10,464,235	2,680,462	419,836	802,841	331,370	293,899	1,114,237	151,544	—	612,751	1,538,305	165,624	11,471,354	11,471,354	—
30223	Department of Health Professions	17,684,407	3,756,308	1,694,899	1,416,480	584,648	17,914	1,965,887	267,374	755,405	2,530,171	2,714,085	292,216	20,239,310	20,239,310	—
30226	Board of Accountancy	853,677	214,600	42,441	67,706	27,945	13,700	93,967	12,780	11,475	76,384	129,708	13,968	967,415	967,415	—

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30233	Board of Bar Examiners	572,295	155,367	22,961	46,070	19,015	8,388	63,939	8,696	14,806	37,361	88,259	9,504	658,267	658,267	—
30234	Cooperative Extension and Agricultural Research Service	3,898,957	930,369	357,224	267,814	110,540	443,169	371,691	50,552	67,411	254,799	513,131	55,249	3,826,652	3,826,652	—
30236	Virginia Commonwealth University	243,534,340	57,210,852	10,870,335	19,631,286	8,102,758	2,760,184	27,245,629	3,705,590	6,579,932	25,253,775	37,614,963	4,049,877	280,500,715	280,500,715	—
30238	Virginia Museum of Fine Arts	13,443,708	2,855,536	1,114,980	1,047,957	432,541	23,730	1,454,425	197,812	267,701	1,597,842	2,007,947	216,190	14,973,679	14,973,679	—
30239	Frontier Culture Museum of Virginia	1,341,557	328,094	57,238	109,527	45,207	19,147	152,008	20,674	50,712	135,476	209,841	22,595	1,564,966	1,564,966	—
30241	Richard Bland College	5,276,367	1,418,835	613,525	421,074	173,797	114,782	584,394	79,482	319,554	554,679	806,777	86,866	6,016,490	6,016,490	—
30242	Christopher Newport University	32,735,170	6,981,831	1,443,694	2,603,709	1,074,673	40,423	3,613,603	491,475	593,186	3,476,251	4,988,910	537,138	37,202,969	37,202,969	—
30245	State Council of Higher Education for Virginia	4,105,909	981,904	169,120	341,753	141,057	47,988	474,308	64,509	223,576	458,139	654,807	70,503	4,883,117	4,883,117	—
30246	University of Virginia's College at Wise	8,227,702	2,581,422	330,104	681,416	281,253	462,346	945,715	128,624	412,356	641,881	1,305,624	140,574	9,736,383	9,736,383	—
30247	George Mason University	163,801,562	34,792,596	14,611,484	13,251,477	5,469,510	167,068	18,391,298	2,501,341	7,830,426	23,649,965	25,390,790	2,733,741	189,343,118	189,343,118	—
30261	Virginia Community College System - Central Office Operations	17,832,814	4,090,172	1,925,954	1,319,949	544,805	764,103	1,831,915	249,153	502,049	1,710,136	2,529,091	272,302	18,860,035	18,860,035	—
30262	Department of Rehabilitative Services	53,590,571	11,680,293	5,214,203	4,074,191	1,681,611	1,173,192	5,654,438	769,042	1,423,741	5,885,905	7,806,415	840,494	58,213,884	58,213,884	—

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**Analysis of State Agency Change in Net Pension Liability**  
**For the Plan Year Ended and Measurement Date of June 30, 2023**

Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23 Deferred Inflows Expected vs Actual Experience	PLUS: FY23 Deferred Outflows Expected vs Actual Experience	PLUS: FY23 Deferred Outflows Change In Assumptions	PLUS: FY23 Deferred Outflows Change In Assumptions	PLUS: FY23 Deferred Outflows Change In Assumptions	PLUS: FY2023 Employer Pension Expense	LESS: FY23 Employer Share of Contributions	LESS: FY23 Special Employer Contributions	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,182,258	265,556	83,708	83,429	34,435	93,262	115,788	15,748	20,909	63,716	159,864	17,211	1,192,066	1,192,066	—
30268	Virginia Institute of Marine Science	13,268,525	3,347,111	532,348	1,050,329	433,520	214,773	1,457,718	198,260	157,317	1,038,834	2,012,536	216,680	15,007,579	15,007,579	—
30270	Virginia Community College System - Shared Services	4,531,612	1,021,330	255,268	366,965	151,464	26,198	509,299	69,268	143,268	547,334	703,144	75,704	5,243,368	5,243,368	—
30275	New River Community College	7,323,195	1,602,297	437,722	552,590	228,080	203,676	766,923	104,307	82,415	611,386	1,058,794	113,998	7,895,663	7,895,663	—
30276	Southside Virginia Community College	7,635,892	2,046,362	515,292	588,391	242,857	160,248	816,609	111,064	120,775	432,055	1,127,387	121,383	8,407,199	8,407,199	—
30277	Paul D. Camp Community College	3,406,538	786,410	136,674	255,066	105,278	135,127	353,998	48,146	—	222,912	488,737	52,619	3,644,503	3,644,503	—
30278	Rappahannock Community College	6,400,988	1,422,338	738,778	470,826	194,332	328,246	653,445	88,873	261,639	631,514	902,107	97,130	6,727,378	6,727,378	—
30279	Danville Community College	6,753,169	1,592,107	860,919	516,577	213,216	135,065	716,941	97,509	341,041	702,451	989,781	106,568	7,381,092	7,381,092	—
30280	Northern Virginia Community College	90,012,753	22,726,273	3,703,544	6,743,516	2,783,367	4,811,979	9,359,109	1,272,902	—	5,338,002	12,921,049	1,391,168	96,354,416	96,354,416	—
30282	Piedmont Virginia Community College	9,183,947	2,157,762	461,832	656,203	270,846	690,191	910,724	123,865	34,271	437,323	1,257,315	135,373	9,376,132	9,376,132	—
30283	J. Sargeant Reynolds Community College	19,256,970	4,944,645	772,610	1,416,268	584,560	1,161,855	1,965,592	267,334	—	742,896	2,713,698	292,172	20,236,274	20,236,274	—
30284	Eastern Shore Community College	2,270,118	679,184	276,844	174,612	72,071	62,801	242,339	32,960	107,383	119,850	334,545	36,022	2,494,939	2,494,939	—
30285	Patrick Henry Community College	10,140,646	2,408,819	658,603	776,035	320,306	316,093	1,077,033	146,484	57,914	975,485	1,486,915	160,094	11,088,335	11,088,335	—
30286	Virginia Western Community College	12,195,642	2,638,995	667,599	906,879	374,312	478,888	1,258,628	171,182	101,761	944,066	1,737,616	187,086	12,957,894	12,957,894	—



**Virginia Retirement System Finance Division**  
**Analysis of State Agency Change in Net Pension Liability**  
**For the Plan Year Ended and Measurement Date of June 30, 2023**

Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23 Deferred Inflows Expected vs Actual Experience	PLUS: FY23 Deferred Outflows Expected vs Actual Experience	PLUS: FY23 Deferred Outflows Change In Assumptions	LESS: FY23		PLUS: FY23		PLUS: FY2023 Employer Pension Expense	LESS: FY23 Employer Share of Contributions	LESS: FY23 Special Employer Contributions	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference
									Deferred Change in Proportion and Differences in Employer Contributions	Deferred Outflows	Deferred Change in Proportion and Differences in Employer Contributions	Deferred Outflows						
30287	Dabney S. Lancaster Community College	3,313,954	773,827	295,404	256,589	105,906	24,037	356,112	48,434	77,350	323,066	491,614	52,934	3,666,259	3,666,259	—		
30288	Wytheville Community College	4,774,418	1,553,347	511,780	391,470	161,578	172,268	543,308	73,894	383,144	333,324	750,081	80,759	5,593,499	5,593,499	—		
30290	John Tyler Community College	13,985,141	3,221,533	561,099	1,105,004	456,087	94,152	1,533,599	208,580	144,362	1,257,166	2,117,283	227,959	15,788,797	15,788,797	—		
30291	Blue Ridge Community College	8,926,164	1,953,695	581,540	729,221	300,984	27,144	1,012,063	137,647	471,542	1,104,883	1,397,227	150,436	10,419,442	10,419,442	—		
30292	Central Virginia Community College	8,163,256	1,850,908	657,183	651,387	268,858	51,205	904,040	122,956	333,980	943,270	1,248,078	134,379	9,307,320	9,307,320	—		
30293	Thomas Nelson Community College	12,694,415	4,760,068	509,314	892,077	368,202	1,605,275	1,238,085	168,388	—	(846,388)	1,709,268	184,033	12,746,399	12,746,399	—		
30294	Southwest Virginia Community College	6,944,690	1,475,099	1,174,562	556,415	229,659	7,028	772,230	105,029	542,783	1,259,069	1,066,141	114,787	7,950,308	7,950,308	—		
30295	Tidewater Community College	40,530,360	10,642,102	1,626,122	3,013,097	1,243,647	2,451,667	4,181,780	568,750	—	1,858,932	5,773,308	621,593	43,052,490	43,052,490	—		
30296	Virginia Highlands Community College	4,848,394	1,397,816	364,565	400,110	165,144	115,374	555,300	75,525	326,312	407,970	766,626	82,542	5,716,956	5,716,956	—		
30297	Germanna Community College	13,731,444	2,916,635	1,512,487	1,187,051	489,952	14,661	1,647,470	224,067	1,620,848	2,544,199	2,274,497	244,885	16,961,130	16,961,130	—		
30298	Lord Fairfax Community College	10,949,392	2,661,461	484,296	832,055	343,428	423,595	1,154,782	157,058	16,518	798,897	1,594,304	171,651	11,888,779	11,888,779	—		
30299	Mountain Empire Community College	6,705,062	1,516,916	508,328	524,262	216,388	48,982	727,606	98,959	99,325	753,681	1,004,548	108,154	7,490,887	7,490,887	—		
30301	Department of Agriculture and Consumer Services	25,300,330	5,943,303	1,015,077	1,993,363	822,755	302,032	2,766,524	376,266	201,736	2,257,787	3,819,425	411,225	28,482,069	28,482,069	—		
30310	Virginia Economic Development Partnership	13,177,756	2,799,046	2,534,367	1,108,828	457,666	13,829	1,538,907	209,302	1,736,385	2,850,069	2,124,585	228,748	15,843,442	15,843,442	—		
30320	Virginia Tourism Authority	5,747,455	1,238,942	293,014	435,592	179,789	139,970	604,544	82,222	26,056	497,573	834,628	89,861	6,223,938	6,223,938	—		

**Virginia Retirement System Finance Division**  
**Analysis of State Agency Change in Net Pension Liability**  
**For the Plan Year Ended and Measurement Date of June 30, 2023**

Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23	PLUS: FY 23	PLUS: FY 23 Deferred Outflows Change In Assumptions	PLUS: FY23	PLUS: FY 2023 Employer Pension Expense	LESS: FY 23	LESS: FY 23	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference	
						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience		Deferred Change in Proportion and Differences in Employer Contributions		Deferred Change in Proportion and Differences in Employer Contributions	LESS: FY 23 Employer Share of Contributions				LESS: FY 23 Special Employer Contributions
30330	Virginia - Israel Advisory Board	85,322	28,077	5,078	6,905	2,850	3,374	9,583	1,303	3,548	3,699	13,236	1,425	98,664	98,664	—
30350	Department of Small Business and Supplier Diversity	3,285,362	699,794	735,577	247,099	101,989	99,801	342,940	46,642	342,960	521,863	473,460	50,976	3,530,659	3,530,659	—
30400	Jamestown-Yorktown Commemoration	62,630	381,067	55,884	34,207	14,119	111,120	47,475	6,457	337,343	(58,304)	65,514	7,057	488,767	488,767	—
30402	Marine Resources Commission	4,281,545	961,718	236,882	328,226	135,474	84,463	455,534	61,956	18,415	392,342	628,916	67,712	4,689,837	4,689,837	—
30403	Department of Wildlife Resources (DWR)	16,906,068	3,746,039	680,358	1,289,921	532,411	330,715	1,790,239	243,485	1,195	1,315,070	2,471,611	266,107	18,430,973	18,430,973	—
30405	Virginia Racing Commission	381,227	80,977	86,390	30,666	12,657	399	42,560	5,789	34,641	88,159	58,745	6,326	438,170	438,170	—
30407	Virginia Port Authority	172,006	132,636	10,276	13,138	5,422	57,897	18,233	2,480	1,239	(24,269)	25,167	2,710	187,715	187,715	—
30409	Department of Energy	11,795,354	3,342,083	479,969	914,988	377,659	490,862	1,269,882	172,713	—	699,177	1,753,211	188,759	13,073,761	13,073,761	—
30411	Department of Forestry	11,951,475	2,797,803	480,334	903,692	372,996	402,462	1,254,205	170,580	479	815,234	1,731,506	186,429	12,912,357	12,912,357	—
30413	Commission on Virginia Alcohol Safety Action Program	581,372	170,082	23,325	40,581	16,750	70,688	56,321	7,660	—	1,884	77,761	8,372	579,842	579,842	—
30417	Gunston Hall	121,630	59,584	38,174	15,864	6,548	12,586	22,017	2,995	85,761	41,503	30,370	3,273	226,675	226,675	—
30423	Department of Historic Resources	3,058,895	649,750	407,648	228,366	94,258	110,664	316,942	43,106	134,605	385,333	437,583	47,111	3,263,001	3,263,001	—
30425	Jamestown - Yorktown Foundation	7,182,050	1,852,381	587,690	580,353	239,539	116,734	805,453	109,547	381,919	717,058	1,112,023	119,725	8,292,344	8,292,344	—

**Virginia Retirement System Finance Division**  
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**For the Plan Year Ended and Measurement Date of June 30, 2023**

Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23 Deferred Inflows Expected Experience	LESS: FY23 Deferred Change in Proportion and Differences in Employer Contributions	PLUS: FY 23 Deferred Outflows Expected Experience	PLUS: FY 23 Deferred Change In Assumptions	PLUS: FY23 Deferred Outflows Differences in Employer Contributions	PLUS: FY 2023 Employer Pension Expense	LESS: FY 23 Employer Share of Contributions	LESS: FY 23 Special Employer Contributions	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference
30440	Department of Environmental Quality	54,883,567	12,083,792	2,440,475	4,245,014	1,752,118	690,348	5,891,518	801,286	78,455	5,053,506	8,133,752	875,734	60,654,683	60,654,683	—
30454	Office of Commonwealth Preparedness	128,437	27,296	122,238	19,866	8,199	245	27,571	3,750	170,586	118,889	38,034	4,098	283,849	283,849	—
30501	Virginia Department of Transportation	476,446,509	540,130,464	455,126,263	36,861,662	15,214,548	256,598,497	51,159,114	6,957,986	251,520,451	42,516,917	70,629,868	7,604,452	526,696,151	526,696,151	—
30505	Department of Rail and Public Transportation	5,251,406	1,580,471	526,054	419,516	173,154	274,108	582,232	79,187	177,524	606,633	803,848	86,545	5,994,228	5,994,228	—
30506	Motor Vehicle Dealer Board	1,349,272	339,734	54,134	106,198	43,833	23,963	147,389	20,046	9,624	104,868	203,493	21,908	1,517,404	1,517,404	—
30601	Department of Health	182,096,387	41,349,623	7,305,904	13,677,013	5,645,149	7,121,303	18,981,885	2,581,665	—	13,190,879	26,206,181	2,821,528	195,423,361	195,423,361	—
30602	Department of Medical Assistance Services	43,042,829	9,142,584	7,207,637	3,163,594	1,305,764	2,077,668	4,390,650	597,158	2,468,590	6,030,013	6,061,658	652,640	45,202,863	45,202,863	—
30606	Virginia Board for People With Disabilities	639,463	162,333	39,999	48,336	19,951	31,502	67,084	9,124	5,266	49,748	92,609	9,972	690,649	690,649	—
30701	Department of Corrections - Central Administration	26,836,131	5,700,178	2,871,024	2,141,346	883,834	27,106	2,971,905	404,199	1,316,444	3,835,693	4,102,969	441,753	30,596,518	30,596,518	—
30702	Department for the Blind and Vision Impaired	7,906,381	1,767,481	358,833	607,265	250,647	127,827	842,804	114,627	15,278	663,727	1,163,568	125,277	8,676,881	8,676,881	—
30703	Central State Hospital	36,063,193	10,125,987	1,806,657	2,886,502	1,191,396	1,193,780	4,006,083	544,854	759,564	2,948,531	5,530,753	595,477	41,243,647	41,243,647	—
30704	Eastern State Hospital	31,091,354	8,752,087	2,437,136	2,415,994	997,195	1,376,183	3,353,081	456,042	288,632	2,933,760	4,629,213	498,413	34,520,822	34,520,822	—

**Virginia Retirement System Finance Division**  
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Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23 Deferred Inflows Expected vs Actual Experience	LESS: FY23 Deferred Change in Proportion and Differences in Employer Contributions	PLUS: FY 23 Deferred Outflows Expected vs Actual Experience	PLUS: FY 23 Deferred Change In Assumptions	PLUS: FY23 Deferred Outflows Differences in Employer Contributions	PLUS: FY 2023 Employer Pension Expense	LESS: FY 23 Employer Share of Contributions	LESS: FY 23 Special Employer Contributions	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference
30705	Southwestern Virginia Mental Health Institute	24,005,519	5,561,081	1,418,164	2,154,944	889,447	293,508	2,990,777	406,766	3,002,885	4,153,465	4,129,061	444,559	30,790,810	30,790,810	—
30706	Western State Hospital	32,882,668	8,095,853	1,424,096	2,600,451	1,073,329	580,811	3,609,082	490,860	363,495	2,912,250	4,982,636	536,465	37,156,420	37,156,420	—
30707	Central Virginia Training Center	62,176	5,522,242	2,495	3,612	1,491	1,488,881	5,013	682	—	(4,034,327)	6,953	745	51,609	51,609	—
30708	Commonwealth Center for Children and Adolescents	6,225,805	2,539,239	249,786	442,391	182,596	1,065,182	613,980	83,505	—	(262,583)	847,643	91,264	6,321,084	6,321,084	—
30711	Virginia Correctional Enterprises	8,205,917	2,804,460	329,230	603,724	249,185	751,883	837,889	113,959	—	(120,617)	1,156,755	124,547	8,626,284	8,626,284	—
30716	Virginia Correctional Center for Women	5,418,420	1,903,742	759,295	391,010	161,388	754,944	542,670	73,807	198,927	345,879	749,222	80,664	5,586,922	5,586,922	—
30718	Bland Correctional Center	3,832,242	827,260	213,061	299,932	123,796	3,835	416,266	56,615	33,228	397,126	574,671	61,875	4,285,567	4,285,567	—
30720	Department of Behavioral Health & Developmental Services	39,334,940	8,355,020	4,170,585	3,101,341	1,280,070	39,377	4,304,251	585,407	1,449,164	5,458,180	5,942,424	639,798	44,313,367	44,313,367	—
30723	Southeastern Virginia Training Center	11,218,520	2,785,841	536,872	980,357	404,640	183,125	1,360,606	185,052	1,097,889	1,545,570	1,878,457	202,245	14,007,782	14,007,782	—
30724	Catawba Hospital	14,401,314	3,059,512	1,537,741	1,157,837	477,894	14,612	1,606,925	218,553	730,623	2,172,227	2,218,508	238,858	16,543,704	16,543,704	—
30728	Northern Virginia Mental Health Institute	21,520,280	4,984,768	1,272,220	1,751,044	722,739	261,193	2,430,218	330,526	754,474	2,723,001	3,355,121	361,235	25,019,715	25,019,715	—
30729	Piedmont Geriatric Hospital	13,619,345	4,414,072	651,331	1,151,357	475,219	810,686	1,597,931	217,329	927,246	1,207,397	2,206,093	237,522	16,451,112	16,451,112	—
30733	Sussex I Correctional Center	—	2,791,416	105,003	—	—	1,613,603	—	—	35,719	(1,108,529)	—	—	—	—	—

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Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23 Deferred Inflows Expected vs Actual Experience	LESS: FY23	PLUS: FY 23	PLUS: FY 23 Deferred Outflows Change In Assumptions	PLUS: FY23	PLUS: FY 2023 Employer Pension Expense	LESS: FY 23 Employer Share of Contributions	LESS: FY 23 Special Employer Contributions	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference
							Deferred Inflows Proportion and Differences in Employer Contributions	Deferred Outflows Expected vs Actual Experience		Deferred Outflows Proportion and Differences in Employer Contributions						
30734	Sussex II Correctional Center	—	2,383,114	44,459	—	—	1,351,298	—	—	—	(987,357)	—	—	—	—	—
30735	Wallen's Ridge State Prison	5,471,973	1,177,017	536,917	440,833	181,953	5,582	611,818	83,211	294,688	760,993	844,650	90,943	6,298,822	6,298,822	—
30737	St. Brides Correctional Center	4,144,031	1,045,657	348,208	333,573	137,681	84,590	462,955	62,965	173,765	488,852	639,120	68,815	4,766,238	4,766,238	—
30738	Southwestern Virginia Training Center	—	473,710	—	—	—	39,713	—	—	—	(433,997)	—	—	—	—	—
30739	Southern Virginia Mental Health Institute	7,816,975	3,052,023	427,598	642,358	265,131	647,041	891,508	121,251	339,065	302,935	1,230,814	132,517	9,178,298	9,178,298	—
30741	Red Onion Correctional Center	5,413,881	1,166,326	586,963	425,181	175,492	5,413	590,095	80,257	183,282	736,776	814,671	87,714	6,075,183	6,075,183	—
30742	Department of Corrections - Employee Relations and Training	7,717,129	1,639,185	1,103,408	647,846	267,397	8,090	899,125	122,287	833,300	1,447,404	1,241,317	133,649	9,256,723	9,256,723	—
30743	Fluvanna Women's Correctional Center	8,512,261	1,808,079	1,035,023	620,013	255,909	469,655	860,496	117,033	222,107	1,035,565	1,188,004	127,907	8,859,030	8,859,030	—
30745	Nottoway Correctional Center	6,069,229	1,720,373	330,568	430,387	177,641	691,027	597,320	81,240	—	224,448	824,638	88,788	6,149,561	6,149,561	—
30747	Marion Correctional Treatment Center	4,694,088	1,058,681	485,304	365,230	150,748	51,038	506,891	68,941	101,786	615,628	699,773	75,346	5,218,576	5,218,576	—
30748	Hiram W. Davis Medical Center	9,331,899	2,176,178	858,000	760,737	313,992	121,728	1,055,802	143,596	467,581	1,363,713	1,457,618	156,938	10,869,756	10,869,756	—
30749	Buckingham Correctional Center	4,293,799	1,090,889	172,272	341,611	140,999	75,939	474,111	64,482	68,850	344,794	654,537	70,473	4,881,094	4,881,094	—
30751	Department for the Deaf and Hard-of-Hearing	488,334	182,420	28,073	42,812	17,671	39,214	59,417	8,081	49,231	42,839	82,002	8,832	611,718	611,718	—

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**Analysis of State Agency Change in Net Pension Liability**  
**For the Plan Year Ended and Measurement Date of June 30, 2023**

Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23 Deferred Inflows Expected vs Actual Experience	LESS: FY23 Deferred Change in Proportion and Differences in Employer Contributions	PLUS: FY 23 Deferred Outflows Expected vs Actual Experience	PLUS: FY 23 Deferred Change In Assumptions	PLUS: FY23 Deferred Outflows Differences in Employer Contributions	PLUS: FY 2023 Employer Pension Expense	LESS: FY 23 Employer Share of Contributions	LESS: FY 23 Special Employer Contributions	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference
30753	Deerfield Correctional Center	5,416,604	1,603,199	217,320	416,824	172,043	233,963	578,497	78,680	—	203,611	798,677	85,990	5,955,774	5,955,774	—
30754	Augusta Correctional Center	3,087,033	937,609	162,100	229,464	94,711	277,602	318,466	43,313	14,039	129,135	439,694	47,338	3,278,686	3,278,686	—
30756	Department of Corrections - Division of Institutions	31,436,728	6,677,394	2,206,472	2,504,522	1,033,734	31,727	3,475,945	472,752	907,423	3,907,477	4,798,841	516,676	35,785,747	35,785,747	—
30757	Western Region Correctional Field Units	1,428,695	303,450	152,125	112,537	46,449	1,413	156,186	21,242	44,140	205,640	215,640	23,216	1,607,973	1,607,973	—
30761	Eastern Reg Corr Field Unit	2,125,796	588,988	216,026	180,030	74,307	46,921	249,858	33,982	223,636	249,485	344,969	37,140	2,572,352	2,572,352	—
30765	Department of Social Services	97,398,124	28,234,080	4,264,363	7,282,757	3,005,937	7,585,999	10,107,503	1,374,689	—	4,540,691	13,954,291	1,502,412	104,059,328	104,059,328	—
30766	Virginia Parole Board	628,571	202,673	140,364	48,124	19,863	35,622	66,789	9,084	63,855	62,754	92,212	9,928	687,613	687,613	—
30767	Division of Community Corrections	12,199,273	2,878,331	830,892	981,313	405,034	178,369	1,361,933	185,232	414,092	1,460,893	1,880,261	202,442	14,021,443	14,021,443	—
30768	Keen Mountain Correctional Center	4,011,963	927,888	315,488	314,097	129,642	47,755	435,925	59,289	61,171	465,350	601,852	64,797	4,487,955	4,487,955	—
30769	Greensville Correctional Center	9,493,921	2,595,704	380,906	688,605	284,220	840,728	955,692	129,981	—	319,727	1,319,414	142,057	9,839,095	9,839,095	—
30770	Dillwyn Correctional Center	4,827,064	1,139,319	193,667	379,111	156,477	62,407	526,157	71,561	25,911	423,207	726,431	78,210	5,416,916	5,416,916	—
30771	Indian Creek Correctional Center	3,156,471	836,356	141,826	252,765	104,328	88,355	350,804	47,712	73,313	270,659	484,281	52,145	3,611,615	3,611,615	—
30772	Haynesville Correctional Center	5,264,567	1,408,883	231,791	422,880	174,542	146,800	586,901	79,822	126,594	449,015	810,235	87,239	6,042,295	6,042,295	—

**Virginia Retirement System Finance Division**  
**Analysis of State Agency Change in Net Pension Liability**  
**For the Plan Year Ended and Measurement Date of June 30, 2023**

Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23 Deferred Inflows Expected vs Actual Experience	LESS: FY23	PLUS: FY 23	PLUS: FY 23 Deferred Outflows Change In Assumptions	PLUS: FY23	PLUS: FY 2023 Employer Pension Expense	LESS: FY 23 Employer Share of Contributions	LESS: FY 23 Special Employer Contributions	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference
							Deferred Inflows	Deferred Outflows		Deferred Proportion and Differences in Employer Contributions						
30773	Coffeewood Correctional Center	3,875,357	891,816	190,388	278,969	115,144	283,555	387,172	52,658	—	239,167	534,532	57,550	3,986,032	3,986,032	—
30774	Lunenburg Correctional Center	3,674,305	962,951	180,955	286,299	118,169	102,142	397,345	54,042	—	297,298	548,545	59,063	4,090,768	4,090,768	—
30775	Pocahontas State Correctional Center	4,235,707	1,109,148	522,866	344,267	142,095	112,898	477,797	64,984	273,547	610,649	659,644	71,021	4,919,041	4,919,041	—
30776	Green Rock Correctional Center	4,704,980	1,180,600	323,734	377,518	155,819	109,530	523,945	71,260	142,479	538,721	723,356	77,881	5,394,147	5,394,147	—
30777	Department of Juvenile Justice	65,150,834	17,247,031	2,701,668	5,353,169	2,209,506	1,920,775	7,429,491	1,010,461	2,819,865	6,377,338	10,257,047	1,104,343	76,488,512	76,488,512	—
30778	Department of Forensic Science	24,911,387	5,407,216	1,232,981	1,881,499	776,583	741,543	2,611,272	355,151	59,770	2,164,776	3,605,109	388,148	26,883,709	26,883,709	—
30779	Sussex State Prison Complex	6,671,477	1,417,066	6,349,455	591,968	244,333	7,250	821,573	111,739	4,262,242	3,623,613	1,134,281	122,121	8,458,302	8,458,302	—
30785	River North Correctional Center	4,254,769	1,260,364	232,720	351,455	145,062	210,534	487,774	66,341	212,464	425,758	673,442	72,504	5,021,753	5,021,753	—
30794	Virginia Center for Behavioral Rehabilitation	19,816,557	5,420,478	1,355,376	1,785,889	737,121	694,040	2,478,578	337,103	2,505,601	3,322,024	3,421,901	368,424	25,517,590	25,517,590	—
30840	Virginia Housing Commission	—	—	—	9,171	3,786	96	12,729	1,731	95,871	53,213	17,553	1,892	131,046	131,046	—
30841	Department of Aviation	2,750,283	596,005	139,505	207,580	85,678	80,290	288,094	39,183	5,022	241,052	397,766	42,823	2,965,997	2,965,997	—
30848	Indigent Defense Commission	36,566,050	7,865,049	3,881,655	2,911,785	1,201,831	36,890	4,041,173	549,627	1,832,815	4,962,215	5,579,166	600,693	41,604,909	41,604,909	—
30851	Tobacco Indemnification & Revitalization Commission	743,847	236,298	29,844	58,712	24,233	40,785	81,484	11,082	7,033	37,355	112,515	12,112	838,898	838,898	—
30852	Virginia Foundation For Healthy Youth	1,251,696	297,347	58,093	89,803	37,066	97,916	124,634	16,951	2,890	63,124	172,098	18,526	1,283,140	1,283,140	—

**Virginia Retirement System Finance Division**  
**Analysis of State Agency Change in Net Pension Liability**  
**For the Plan Year Ended and Measurement Date of June 30, 2023**

Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23 Deferred Inflows Expected Experience	PLUS: FY 23 Deferred Outflows Expected Experience	PLUS: FY 23 Deferred Change In Assumptions	PLUS: FY 23 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Employer Pension Expense	LESS: FY 23 Employer Share of Contributions	LESS: FY 23 Special Employer Contributions	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference	
																LESS: FY23 Deferred Inflows Expected Experience
30856	Virginia Opioid Abatement Authority	—	—	—	17,670	7,293	156	24,524	3,335	184,709	102,536	33,861	3,645	252,479	252,479	
30882	Behavioral Health Commission	52,192	11,100	49,673	23,159	9,559	213	32,141	4,371	227,019	135,862	44,399	4,778	330,904	330,904	—
30902	Puller Veterans Care Center	—	—	—	26,488	10,933	252	36,761	5,000	276,878	153,693	50,729	5,464	378,466	378,466	
30903	Jones & Cabacoy Veterans Care Center	—	—	—	85,837	35,429	758	119,130	16,202	897,264	498,089	164,481	17,708	1,226,472	1,226,472	
30912	Department of Veterans Services	12,403,502	2,634,576	1,087,451	1,068,601	441,062	13,230	1,483,077	201,709	1,288,887	2,135,213	2,047,511	220,449	15,268,660	15,268,660	—
30913	Veterans Services Foundation	127,530	27,099	28,563	7,436	3,069	26,369	10,321	1,404	11,540	9,613	14,282	1,534	106,254	106,254	—
30922	Sitter-Barfoot Veterans Care Center	12,936,312	3,065,224	533,642	945,618	390,301	809,385	1,312,393	178,494	5,368	699,544	1,811,886	195,078	13,511,425	13,511,425	—
30937	Southern Virginia Higher Education Center	2,267,395	604,395	344,998	186,015	76,777	37,542	258,164	35,112	241,973	290,925	356,397	38,374	2,657,861	2,657,861	—
30938	New College Institute	1,013,883	231,746	176,109	60,518	24,978	195,187	83,990	11,423	50,936	57,950	115,948	12,485	864,703	864,703	—
30942	Virginia Museum of Natural History	1,478,617	361,558	85,803	120,327	49,665	5,721	166,998	22,713	67,129	139,188	230,578	24,823	1,719,286	1,719,286	—
30948	Southwest Virginia Higher Education Center	1,139,143	302,355	113,555	92,033	37,987	15,104	127,730	17,372	72,166	110,252	176,337	18,986	1,315,016	1,315,016	—
30957	Commonwealth's Attorneys' Services Council	527,818	112,091	40,988	41,183	16,998	515	57,157	7,774	9,125	61,566	78,908	8,496	588,443	588,443	—
30960	Department of Fire Programs	4,401,360	937,780	308,402	330,315	136,337	142,891	458,433	62,350	45,525	433,240	632,911	68,143	4,719,689	4,719,689	—



**Virginia Retirement System Finance Division**  
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Employer Code	Entity	June 30, 2022 Net Pension Liability	PLUS: FY22 Deferred Inflows	LESS: FY22 Deferred Outflows	LESS: FY23 Deferred Investment Experience	LESS: FY23 Deferred Inflows Expected vs Actual Experience	LESS: FY23 Deferred Change in Proportion and Differences in Employer Contributions	PLUS: FY 23 Deferred Outflows Expected vs Actual Experience	PLUS: FY 23 Deferred Change In Assumptions	PLUS: FY23 Deferred Outflows Proportion and Differences in Employer Contributions	PLUS: FY 2023 Employer Pension Expense	LESS: FY 23 Employer Share of Contributions	LESS: FY 23 Special Employer Contributions	Calculated June 30, 2023 Net Pension Liability	Actual June 30, 2023 Net Pension Liability	Difference
30961	Division of Capitol Police	842,331	195,214	269,848	67,919	28,033	6,831	94,262	12,820	146,835	195,777	130,146	14,011	970,451	970,451	—
30977	Virginia Cannabis Control Authority	90,768	19,273	86,387	52,586	21,705	490	72,982	9,926	523,484	307,709	100,760	10,848	751,366	751,366	—
30999	Department of Alcoholic Beverage Control	68,127,584	14,470,764	15,558,915	5,477,037	2,260,632	69,154	7,601,404	1,033,842	8,473,322	13,541,542	10,494,428	1,129,897	78,258,395	78,258,395	—
35106	Arlington County Health Department	75,338	17,837	5,553	5,701	2,353	2,868	7,912	1,076	928	6,951	10,930	1,176	81,461	81,461	—
35129	Fairfax County Health Department	1,564,393	1,255,836	62,765	92,388	38,133	745,808	128,222	17,439	—	(510,649)	177,012	19,059	1,320,076	1,320,076	—
35522	Virginia Passenger Rail Authority	2,266,033	481,331	2,117,564	382,334	157,807	4,108	530,629	72,169	3,302,419	2,283,625	732,560	78,874	5,462,959	5,462,959	—
35885	Fort Monroe Federal Area Development Authority	1,640,639	355,974	142,170	121,637	50,205	68,201	168,816	22,960	38,674	151,308	233,058	25,093	1,738,007	1,738,007	—
<b>Total for State Employers</b>		<b>\$4,538,420,453</b>	<b>\$1,526,487,057</b>	<b>\$ 744,581,828</b>	<b>\$ 354,111,176</b>	<b>\$ 146,158,394</b>	<b>\$ 372,160,617</b>	<b>\$ 491,459,480</b>	<b>\$ 66,841,818</b>	<b>\$ 367,648,311</b>	<b>\$ 437,410,679</b>	<b>\$ 678,502,701</b>	<b>\$ 73,052,105</b>	<b>\$5,059,700,977</b>	<b>\$5,059,700,977</b>	<b>\$ —</b>