

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20 Deferred Investment Experience	LESS: FY20	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	Calculated June 30, 2020 Net Pension Liability	Actual June 30, 2020 Net Pension Liability	Difference
						Deferred Inflows Expected	Deferred Inflows Change In Proportion	Deferred Outflows Expected	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion					
VRS State Plan Total		\$6,319,732,531	\$ 448,111,609	\$ 749,926,736	\$ —	\$ 73,723,478	\$ 114,531,292	\$ 82,179,038	\$ 563,608,842	\$ 300,961,017	\$ 114,531,292	\$ 930,358,269	\$ 576,443,391	\$7,244,857,701	\$7,244,857,701	\$ —
Employer Allocation																
30100	Senate	\$ 9,580,714	\$ 603,155	\$ 981,990	\$ —	\$ 114,198	\$ 59,389	\$ 127,295	\$ 873,030	\$ 466,189	\$ 143,119	\$ 1,477,269	\$ 892,909	\$ 11,222,285	\$ 11,222,285	\$ —
30101	House of Delegates	16,658,183	900,809	1,923,267	—	192,455	125,552	214,528	1,471,301	785,659	109,772	2,518,529	1,504,806	18,912,701	18,912,701	—
30103	Magistrate System	27,604,592	2,301,044	2,751,094	—	323,896	492,040	361,045	2,476,159	1,322,242	110,158	3,753,895	2,532,547	31,829,558	31,829,558	—
30107	Division of Legislative Services	8,319,296	782,862	829,107	—	95,273	281,550	106,200	728,352	388,932	—	987,756	744,938	9,362,530	9,362,530	—
30109	Division of Legislative Automated Systems	2,445,737	186,904	301,532	—	29,238	27,575	32,592	223,527	119,361	66,210	385,942	228,618	2,873,310	2,873,310	—
30110	Joint Legislative Audit and Review Commission	3,636,374	270,489	408,126	—	46,210	38,712	51,510	353,270	188,642	242,364	652,789	361,313	4,541,077	4,541,077	—
30111	Supreme Court	28,635,972	1,534,733	3,033,328	—	336,422	30,227	375,008	2,571,916	1,373,375	187,018	4,412,898	2,630,484	33,060,459	33,060,459	—
30112	Judicial Inquiry and Review Commission	572,568	40,035	58,968	—	6,701	3,977	7,470	51,232	27,357	2,111	79,829	52,398	658,558	658,558	—
30114	General District Courts	49,064,508	2,746,422	5,785,380	—	563,977	493,543	628,661	4,311,551	2,302,322	437,714	7,183,894	4,409,736	55,422,436	55,422,436	—
30115	Juvenile and Domestic Relations District Courts	29,453,114	1,593,125	3,563,401	—	339,526	238,965	378,467	2,595,644	1,386,046	280,628	4,475,088	2,654,752	33,365,468	33,365,468	—
30116	Combined District Courts	9,648,967	879,523	1,044,813	—	104,355	716,031	116,324	797,788	426,010	35,380	1,032,258	815,955	10,255,096	10,255,096	—
30117	Virginia State Bar	9,522,573	887,145	949,026	—	110,976	195,734	123,704	848,400	453,037	—	1,194,281	867,719	10,905,685	10,905,685	—
30119	Office of the Lieutenant Governor	152,305	7,905	67,361	—	1,364	24,287	1,520	10,427	5,568	28,273	31,707	10,663	134,030	134,030	—
30121	Office of the Governor	1,851,682	128,097	514,916	—	22,825	—	25,443	174,493	93,178	268,323	418,001	178,468	2,243,008	2,243,008	—

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					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Proportion							
30122	Department of Planning and Budget	5,984,155	358,861	598,935	—	69,233	35,718	77,174	529,285	282,632	1,592	815,170	541,337	6,803,646	6,803,646	—
30123	Department of Military Affairs	20,369,130	1,240,679	2,363,105	—	245,286	62,928	273,418	1,875,183	1,001,327	658,917	3,274,914	1,917,883	24,104,366	24,104,366	—
30125	Virginia Court of Appeals	5,782,555	318,098	613,238	—	63,049	259,348	70,280	481,998	257,382	22,045	692,053	492,974	6,195,802	6,195,802	—
30127	Department of Emergency Management	12,089,648	1,058,739	2,297,643	—	136,100	559,265	151,711	1,040,478	555,604	272,234	2,263,498	1,064,172	13,374,732	13,374,732	—
30128	Virginia Veterans Care Center	12,319,687	759,886	1,287,482	—	154,812	62,044	172,568	1,183,522	631,988	678,095	2,182,543	1,210,475	15,213,476	15,213,476	—
30129	Department of Human Resource Management	11,944,295	619,947	1,645,794	—	144,784	—	161,391	1,106,871	591,057	520,769	2,206,503	1,132,079	14,228,176	14,228,176	—
30132	State Board of Elections	4,587,494	238,106	1,444,369	—	60,231	—	67,140	460,468	245,885	812,358	1,483,153	470,955	5,919,049	5,919,049	—
30133	Auditor of Public Accounts	12,550,989	772,100	1,302,794	—	139,808	463,890	155,844	1,068,828	570,742	12,964	1,607,342	1,093,169	13,739,148	13,739,148	—
30136	Virginia Information Technologies Agency (VITA)	29,867,688	1,768,044	3,339,630	—	348,800	92,636	388,805	2,666,546	1,423,907	71,171	4,599,045	2,727,269	34,276,871	34,276,871	—
30140	Department of Criminal Justice Services	10,277,149	551,832	1,246,854	—	134,237	7,832	149,632	1,026,219	547,990	956,921	2,120,204	1,049,587	13,191,437	13,191,437	—
30141	Office of the Attorney General and Department of Law	41,204,024	3,306,221	4,106,423	—	483,604	534,994	539,070	3,697,105	1,974,214	172,610	5,537,166	3,781,296	47,524,093	47,524,093	—
30143	Office of the Attorney General - Division of Debt Collection	2,252,985	139,286	317,899	—	23,976	135,746	26,725	183,286	97,873	40,467	280,487	187,460	2,356,028	2,356,028	—

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					Deferred Investment Experience	Deferred Inflows Expected Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions							PLUS: FY 2020 Deferred Outflows Change In Proportion
30146	Science Museum of Virginia	5,376,828	279,074	585,146	—	58,985	219,882	65,751	450,943	240,799	11,573	696,869	461,213	5,796,611	5,796,611	—
30147	Office of the State Inspector General	4,521,137	267,088	621,222	—	53,302	—	59,415	407,489	217,595	107,137	749,463	416,768	5,238,032	5,238,032	—
30148	Virginia Commission for the Arts	235,726	33,746	23,493	—	3,465	4,862	3,862	26,490	14,145	42,068	43,384	27,093	340,508	340,508	—
30151	Department of Accounts	16,920,452	1,047,779	1,992,204	—	202,023	72,110	225,195	1,544,457	824,723	376,732	2,759,711	1,579,629	19,853,083	19,853,083	—
30152	Department of the Treasury	11,038,045	606,212	1,385,275	—	130,888	—	145,901	1,000,631	534,326	297,973	1,779,014	1,023,419	12,862,520	12,862,520	—
30154	Department of Motor Vehicles	135,957,038	7,976,561	13,549,576	—	1,595,391	265,652	1,778,371	12,196,608	6,512,857	551,225	19,692,480	12,474,351	156,780,170	156,780,170	—
30156	Department of State Police	53,093,969	2,819,722	5,928,944	—	615,282	240,700	685,850	4,703,767	2,511,760	329,083	7,915,790	4,810,881	60,464,134	60,464,134	—
30157	Compensation Board	1,306,288	163,007	147,605	—	14,981	42,997	16,699	114,525	61,155	10,871	122,326	117,133	1,472,155	1,472,155	—
30160	Virginia Criminal Sentencing Commission	937,849	81,089	114,711	—	11,361	10,802	12,664	86,852	46,378	37,978	139,326	88,829	1,116,433	1,116,433	—
30161	Department of Taxation	70,712,119	4,076,604	7,351,493	—	810,951	993,393	903,961	6,199,641	3,310,541	66,551	9,919,950	6,340,819	79,692,711	79,692,711	—
30162	Department of Accounts - Transfer Payments (CHRF)	178,217	9,250	29,461	—	2,087	—	2,326	15,950	8,517	5,525	33,105	16,313	205,029	205,029	—
30164	Virginia Management Fellows Administration	544,129	28,242	368,030	—	10,167	—	11,332	77,722	41,503	398,647	355,179	79,491	999,066	999,066	—
30165	Department of Housing and Community Development	9,039,114	566,403	935,771	—	106,309	53,029	118,502	812,724	433,986	65,596	1,337,101	831,232	10,447,085	10,447,085	—

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						Deferred Inflows Expected vs Actual Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	June 30, 2020 Net Pension Liability	June 30, 2020 Net Pension Liability	
30166	Secretary of the Commonwealth	607,327	149,379	104,785	—	8,434	59,159	9,401	64,477	34,430	79,366	122,756	65,947	828,811	828,811	—
30170	Council on Human Rights	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30171	State Corporation Commission	71,883,166	4,221,269	7,977,738	—	826,028	1,043,260	920,767	6,314,899	3,372,088	97,496	10,670,327	6,458,702	81,174,284	81,174,284	—
30172	State Lottery Department	29,991,555	1,787,177	3,820,037	—	353,364	79,402	393,892	2,701,434	1,442,536	724,200	4,700,287	2,762,951	34,725,327	34,725,327	—
30174	Virginia College Savings Plan	12,379,092	642,514	1,828,881	—	155,733	—	173,595	1,190,567	635,750	972,339	2,512,473	1,217,678	15,304,038	15,304,038	—
30175	VA Office of Protection and Advocacy	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30180	Secretary of Administration	978,926	61,765	110,284	—	10,727	40,767	11,957	82,005	43,790	6,677	114,657	83,872	1,054,127	1,054,127	—
30181	Department of Labor and Industry	11,537,936	970,971	1,206,845	—	137,385	204,453	153,141	1,050,285	560,841	163,937	1,686,567	1,074,203	13,500,792	13,500,792	—
30182	Virginia Employment Commission	49,996,036	4,111,202	5,209,349	—	589,507	722,264	657,120	4,506,729	2,406,544	465,489	6,918,688	4,609,357	57,931,331	57,931,331	—
30183	Secretary of Natural Resources	—	254,981	1,753	—	—	138,674	—	—	—	—	(114,554)	—	—	—	—
30185	Secretary of Education	226,878	200,793	22,610	—	2,979	112,089	3,320	22,770	12,159	19,516	(31,779)	23,287	292,692	292,692	—
30186	Secretary of Transportation	309,035	131,121	33,427	—	2,632	125,783	2,934	20,121	10,744	—	(32,892)	20,579	258,642	258,642	—
30187	Secretary of Public Safety	823,461	42,739	185,943	—	8,809	46,839	9,820	67,351	35,965	53,635	143,266	68,885	865,761	865,761	—
30188	Secretary of Health and Human Resources	—	115,644	438	—	—	64,721	—	—	—	—	(50,485)	—	—	—	—
30190	Secretary of Finance	485,988	68,137	78,136	—	5,830	26,779	6,500	44,581	23,806	16,023	84,376	45,597	573,069	573,069	—

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						Deferred Inflows Expected	Deferred Inflows Change In Proportion	Deferred Outflows Expected	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	June 30, 2020 Net Pension Liability	June 30, 2020 Net Pension Liability	
30191	Virginia Workers' Compensation Commission	26,836,112	1,715,359	2,795,448	—	319,318	201,247	355,942	2,441,159	1,303,552	386,841	4,153,448	2,496,748	31,379,652	31,379,652	—
30192	Secretary of Commerce and Trade	108,067	5,609	83,424	—	915	20,384	1,019	6,989	3,732	45,341	30,948	7,146	89,836	89,836	—
30193	Secretary of Agriculture and Forestry	396,879	20,599	260,775	—	4,578	3,036	5,103	35,000	18,690	125,224	152,596	35,796	449,906	449,906	—
30194	Department of General Services	52,405,750	3,083,655	5,767,910	—	629,481	123,154	701,677	4,812,318	2,569,726	1,407,070	8,321,745	4,921,903	61,859,493	61,859,493	—
30199	Department of Conservation and Recreation	36,192,476	1,878,503	4,468,557	—	411,038	657,045	458,181	3,142,345	1,677,978	328,031	5,466,008	3,213,903	40,392,979	40,392,979	—
30200	Office of Children's Services	1,507,256	111,371	254,039	—	17,621	20,681	19,641	134,703	71,930	23,774	292,957	137,770	1,731,521	1,731,521	—
30201	Department of Education - Central Office Operations	33,298,038	1,728,272	4,176,222	—	406,511	—	453,135	3,107,739	1,659,499	1,349,258	6,113,444	3,178,507	39,948,145	39,948,145	—
30202	The Library of Virginia	10,212,055	553,701	1,210,855	—	118,930	11,709	132,571	909,214	485,510	109,154	1,556,612	929,919	11,687,404	11,687,404	—
30203	Woodrow Wilson Rehabilitation Center	17,486,700	2,357,717	1,854,698	—	184,986	2,023,013	206,204	1,414,207	755,171	15,934	1,451,973	1,446,412	18,178,797	18,178,797	—
30204	The College of William and Mary	91,768,836	5,934,799	9,145,748	—	1,043,806	2,124,006	1,163,524	7,979,799	4,261,126	—	11,942,585	8,161,516	102,575,593	102,575,593	—
30206	VCU Health System Authority	37,635,271	7,917,614	3,750,758	—	369,363	7,040,635	411,725	2,823,737	1,507,845	—	50,063	2,888,038	36,297,461	36,297,461	—
30207	University of Virginia - Academic Division	486,273,719	25,239,140	68,820,107	—	5,638,532	2,008,877	6,285,237	43,105,994	23,018,132	9,544,486	81,190,357	44,087,621	554,101,928	554,101,928	—

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						Deferred Inflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	June 30, 2020 Net Pension Liability	June 30, 2020 Net Pension Liability	
30208	Virginia Polytechnic Institute and State University	405,893,669	25,616,991	40,451,654	—	4,685,016	5,068,950	5,222,355	35,816,496	19,125,621	—	55,562,438	36,632,110	460,399,840	460,399,840	—
30209	University of Virginia Medical Center	63,766,733	6,573,880	6,355,039	—	678,426	5,686,659	756,236	5,186,498	2,769,534	—	5,641,201	5,304,604	66,669,354	66,669,354	—
30211	Virginia Military Institute	25,218,261	1,407,076	2,623,313	—	294,384	7,832	328,149	2,250,546	1,201,767	80,383	3,670,585	2,301,797	28,929,441	28,929,441	—
30212	Virginia State University	52,707,833	2,789,601	5,641,697	—	593,748	1,242,532	661,845	4,539,137	2,423,850	209,182	7,136,940	4,642,501	58,347,910	58,347,910	—
30213	Norfolk State University	55,312,827	3,095,870	6,698,771	—	627,734	1,039,531	699,730	4,798,960	2,562,593	740,295	7,751,794	4,908,243	61,687,790	61,687,790	—
30214	Longwood University	40,905,733	2,123,136	5,044,015	—	466,537	626,687	520,045	3,566,629	1,904,542	485,686	6,126,225	3,647,848	45,846,909	45,846,909	—
30215	University of Mary Washington	33,762,539	3,268,151	3,364,799	—	380,523	1,446,846	424,167	2,909,067	1,553,410	—	3,644,479	2,975,312	37,394,333	37,394,333	—
30216	James Madison University	170,805,939	8,865,364	23,543,171	—	2,036,449	—	2,270,015	15,568,454	8,313,386	5,809,466	29,993,232	15,922,981	200,123,255	200,123,255	—
30217	Radford University	72,307,220	4,058,424	8,679,838	—	922,767	129,906	1,028,602	7,054,466	3,767,009	5,325,774	14,087,113	7,215,112	90,680,985	90,680,985	—
30218	Virginia School for Deaf and Blind	8,888,703	592,560	958,932	—	103,905	24,306	115,823	794,350	424,174	58,181	1,236,692	812,438	10,210,902	10,210,902	—
30221	Old Dominion University	134,235,543	6,967,247	14,895,214	—	1,558,338	447,138	1,737,068	11,913,338	6,361,594	706,146	20,303,289	12,184,631	153,138,904	153,138,904	—
30222	Department of Professional and Occupational Regulation	16,087,511	927,015	1,930,888	—	177,645	589,823	198,019	1,358,072	725,196	158,239	2,090,511	1,388,997	17,457,210	17,457,210	—
30223	Department of Health Professions	21,795,493	1,131,254	2,904,407	—	270,779	—	301,835	2,070,079	1,105,400	1,411,501	4,086,481	2,117,220	26,609,637	26,609,637	—
30226	Board of Accountancy	1,208,333	62,716	158,499	—	14,715	—	16,403	112,496	60,072	51,379	222,948	115,059	1,446,074	1,446,074	—

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					Deferred Investment Experience	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer Pension Expense	Normal Employer Contributions	June 30, 2020 Net Pension Liability	June 30, 2020 Net Pension Liability		
30232	Minority Business Enterprise	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30233	Board of Bar Examiners	941,008	50,156	106,925	—	9,650	78,064	10,757	73,776	39,396	6,686	96,668	75,456	948,352	948,352	—
30234	Cooperative Extension and Agricultural Research Service	5,061,474	389,361	510,565	—	60,344	69,573	67,264	461,314	246,337	76,330	740,136	471,818	5,929,916	5,929,916	—
30236	Virginia Commonwealth University	342,609,132	17,943,748	45,515,156	—	4,079,880	—	4,547,813	31,190,282	16,655,273	11,100,632	58,381,305	31,900,551	400,932,598	400,932,598	—
30238	Virginia Museum of Fine Arts	17,503,763	908,500	2,670,512	—	207,119	—	230,874	1,583,403	845,520	614,454	3,164,280	1,619,459	20,353,704	20,353,704	—
30239	Frontier Culture Museum of Virginia	1,936,367	144,957	252,981	—	22,847	18,906	25,467	174,662	93,268	50,709	293,125	178,640	2,245,181	2,245,181	—
30241	Richard Bland College	7,310,667	766,748	902,553	—	86,699	219,609	96,643	662,804	353,930	83,269	1,132,650	677,897	8,519,953	8,519,953	—
30242	Christopher Newport University	45,484,379	2,360,782	6,079,614	—	529,969	37,298	590,752	4,051,559	2,163,488	869,818	7,350,307	4,143,819	52,080,385	52,080,385	—
30245	State Council of Higher Education for Virginia	5,924,118	307,481	986,584	—	69,439	—	77,404	530,863	283,475	201,607	1,097,960	542,953	6,823,932	6,823,932	—
30246	University of Virginia's College at Wise	12,925,117	1,117,244	1,288,126	—	148,287	401,747	165,295	1,133,643	605,353	—	1,623,275	1,159,461	14,572,306	14,572,306	—
30247	George Mason University	206,046,664	12,024,412	24,552,204	—	2,500,878	—	2,787,710	19,118,965	10,209,320	7,992,344	34,190,970	19,554,342	245,762,961	245,762,961	—
30261	Virginia Community College System - Central Office Operations	24,268,405	2,003,390	2,918,596	—	260,244	1,752,245	290,092	1,989,539	1,062,392	—	2,926,460	2,034,845	25,574,348	25,574,348	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20	LESS: FY20	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	LESS: FY 2020	Calculated	Actual	Difference
					Deferred Investment Experience	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	June 30, 2020 Net Pension Liability	June 30, 2020 Net Pension Liability			
30262	Department of Rehabilitative Services	70,685,576	7,612,713	7,044,576	—	802,111	3,583,118	894,108	6,132,064	3,274,456	—	7,926,644	6,271,704	78,824,052	78,824,052	—
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,684,209	222,527	259,584	—	18,555	148,505	20,684	141,860	75,752	19,446	230,788	145,091	1,823,531	1,823,531	—
30268	Virginia Institute of Marine Science	19,928,013	1,424,478	1,986,040	—	225,159	630,616	250,983	1,721,318	919,165	—	2,484,895	1,760,517	22,126,520	22,126,520	—
30270	Virginia Community College System - Shared Services	5,994,898	311,154	3,818,519	—	75,051	—	83,658	573,754	306,378	1,973,964	2,611,847	586,818	7,375,265	7,375,265	—
30275	New River Community College	10,278,413	881,686	1,024,354	—	116,365	367,452	129,711	889,600	475,037	—	1,198,865	909,857	11,435,284	11,435,284	—
30276	Southside Virginia Community College	12,195,820	1,514,682	1,215,444	—	125,698	1,225,332	140,115	960,953	513,139	—	577,085	982,838	12,352,482	12,352,482	—
30277	Paul D. Camp Community College	4,963,518	264,633	737,337	—	56,200	100,183	62,645	429,639	229,423	131,496	774,543	439,422	5,522,755	5,522,755	—
30278	Rappahannock Community College	8,172,678	628,951	998,891	—	97,559	72,920	108,748	745,824	398,262	245,616	1,219,220	762,809	9,587,120	9,587,120	—
30279	Danville Community College	9,290,006	1,652,493	925,849	—	100,640	999,305	112,183	769,382	410,842	—	467,745	786,902	9,889,955	9,889,955	—
30280	Northern Virginia Community College	131,224,822	11,949,254	14,126,555	—	1,537,783	1,159,694	1,714,156	11,756,204	6,277,686	1,064,228	15,980,638	12,023,918	151,119,038	151,119,038	—
30282	Piedmont Virginia Community College	13,488,205	729,001	1,840,636	—	148,295	532,575	165,303	1,133,699	605,383	234,926	1,897,536	1,159,516	14,573,031	14,573,031	—
30283	J. Sargeant Reynolds Community College	30,074,975	4,575,717	2,997,293	—	323,086	3,076,437	360,141	2,469,959	1,318,932	—	1,873,161	2,526,204	31,749,865	31,749,865	—
30284	Eastern Shore Community College	3,758,977	470,809	414,060	—	36,014	595,584	40,144	275,323	147,019	—	174,091	281,592	3,539,113	3,539,113	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20			PLUS: FY 2020			PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	Calculated June 30, 2020 Net Pension Liability	Actual June 30, 2020 Net Pension Liability	Difference	
					Deferred Investment Experience	Deferred Inflows Expected Change In Proportion	Deferred Inflows Expected Change In Experience	Deferred Outflows Expected Change In Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions						PLUS: FY 2020 Deferred Outflows Change In Proportion
30285	Patrick Henry Community College	13,546,347	876,463	1,738,291	—	165,134	73,730	184,073	1,262,427	674,123	531,297	2,421,356	1,291,174	16,227,757	16,227,757	—
30286	Virginia Western Community College	17,020,304	1,611,498	1,731,818	—	194,881	525,141	217,232	1,489,844	795,560	15,124	1,977,106	1,523,771	19,151,057	19,151,057	—
30287	Dabney S. Lancaster Community College	4,763,183	476,307	474,703	—	50,278	422,257	56,046	384,381	205,255	—	396,194	393,135	4,940,993	4,940,993	—
30288	Wytheville Community College	7,723,977	732,727	814,281	—	83,801	577,889	93,413	640,654	342,102	12,964	820,606	655,243	8,235,229	8,235,229	—
30290	John Tyler Community College	20,289,501	2,252,980	2,395,957	—	231,359	724,343	257,894	1,768,717	944,476	233,330	2,149,567	1,808,994	22,735,812	22,735,812	—
30291	Blue Ridge Community College	12,255,225	1,077,844	1,622,873	—	142,301	165,967	158,622	1,087,878	580,915	250,565	1,616,767	1,112,651	13,984,024	13,984,024	—
30292	Central Virginia Community College	11,061,428	713,660	1,650,054	—	130,033	5,672	144,947	994,093	530,835	400,325	1,735,682	1,016,731	12,778,480	12,778,480	—
30293	Thomas Nelson Community College	25,199,933	4,103,482	2,511,444	—	237,486	4,851,480	264,723	1,815,553	969,486	—	441,988	1,856,895	23,337,860	23,337,860	—
30294	Southwest Virginia Community College	7,623,493	1,050,629	867,561	—	95,125	302,695	106,036	727,224	388,330	364,302	1,097,191	743,784	9,348,040	9,348,040	—
30295	Tidewater Community College	61,870,814	12,405,162	6,166,089	—	690,723	6,717,260	769,944	5,280,508	2,819,734	—	3,706,464	5,400,757	67,877,797	67,877,797	—
30296	Virginia Highlands Community College	7,603,903	830,566	832,744	—	83,610	534,979	93,199	639,189	341,320	—	813,293	653,743	8,216,394	8,216,394	—
30297	Germanna Community College	16,708,109	1,048,268	1,665,142	—	206,395	58,070	230,068	1,577,879	842,570	675,694	2,743,533	1,613,811	20,282,703	20,282,703	—
30298	Lord Fairfax Community College	15,778,476	1,702,812	1,572,495	—	182,238	510,589	203,138	1,393,185	743,946	—	1,777,240	1,424,912	17,908,563	17,908,563	—
30299	Mountain Empire Community College	9,037,218	508,079	944,843	—	103,950	89,168	115,872	794,688	424,355	27,575	1,258,209	812,786	10,215,249	10,215,249	—
30301	Department of Agriculture and Consumer Services	36,370,060	2,295,201	3,686,453	—	421,971	356,084	470,368	3,225,928	1,722,611	—	5,147,121	3,299,389	41,467,392	41,467,392	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20	LESS: FY20	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	LESS: FY 2020	Calculated	Actual	Difference
					Deferred Investment Experience	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	June 30, 2020 Net Pension Liability	June 30, 2020 Net Pension Liability			
30310	Virginia Economic Development Partnership	13,665,158	709,264	1,992,275	—	177,519	—	197,879	1,357,114	724,684	1,337,085	3,011,521	1,388,018	17,444,893	17,444,893	—
30320	Virginia Tourism Authority	7,991,302	414,773	1,312,460	—	91,852	80,667	102,387	702,200	374,967	266,861	1,377,047	718,190	9,026,368	9,026,368	—
30325	Department of Business Assistance	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30330	Virginia - Israel Advisory Board	142,826	60,756	84,352	—	1,593	27,023	1,775	12,174	6,501	43,485	14,391	12,451	156,489	156,489	—
30350	Department of Small Business and Supplier Diversity	3,644,590	219,647	700,317	—	42,368	21,637	47,228	323,906	172,962	163,332	687,560	331,284	4,163,619	4,163,619	—
30400	Jamestown-Yorktown Commemoration	1,111,641	57,698	486,868	—	7,977	293,610	8,892	60,982	32,564	122,090	240,853	62,371	783,894	783,894	—
30402	Marine Resources Commission	5,815,417	399,986	658,323	—	70,354	61,250	78,423	537,852	287,207	157,341	977,568	550,099	6,913,768	6,913,768	—
30403	Department of Game and Inland Fisheries	24,437,774	1,848,778	2,997,358	—	275,247	940,738	306,815	2,104,234	1,123,638	75,890	3,517,043	2,152,153	27,048,676	27,048,676	—
30405	Virginia Racing Commission	344,425	21,821	56,987	—	4,600	—	5,128	35,169	18,780	44,491	79,822	35,970	452,079	452,079	—
30407	Virginia Port Authority	385,503	145,807	38,420	—	4,393	65,475	4,898	33,591	17,937	—	(13,298)	34,356	431,794	431,794	—
30409	Department of Mines, Minerals and Energy	17,865,252	2,098,804	1,780,464	—	208,918	626,998	232,879	1,597,155	852,863	29,925	2,103,504	1,633,524	20,530,478	20,530,478	—
30411	Department of Forestry	17,288,892	1,368,821	1,809,787	—	200,521	307,970	223,519	1,532,960	818,584	—	2,358,658	1,567,867	19,705,289	19,705,289	—
30413	Commission on Virginia Alcohol Safety Action Program	922,681	57,238	113,597	—	10,284	34,024	11,464	78,623	41,984	3,240	133,747	80,414	1,010,658	1,010,658	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20		PLUS: FY 2020			PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	LESS: FY 2020 Normal Employer Contributions	Calculated June 30, 2020 Net Pension Liability	Actual June 30, 2020 Net Pension Liability	Difference	
					LESS: FY20 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY20 Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience							PLUS: FY 2020 Deferred Outflows Change In Assumptions
30417	Gunston Hall	193,384	41,441	42,769	—	2,271	11,667	2,531	17,359	9,270	10,860	22,759	17,755	223,142	223,142	—
30423	Department of Historic Resources	3,705,891	258,351	382,668	—	43,630	29,431	48,634	333,544	178,109	29,092	530,755	341,140	4,287,507	4,287,507	—
30425	Jamestown - Yorktown Foundation	10,399,752	539,780	1,222,375	—	119,145	127,940	132,810	910,848	486,383	68,549	1,571,342	931,590	11,708,414	11,708,414	—
30440	Department of Environmental Quality	76,435,269	4,842,637	7,617,593	—	893,537	381,467	996,018	6,830,996	3,647,678	110,158	10,824,791	6,986,550	87,808,400	87,808,400	—
30454	Office of Commonwealth Preparedness	—	62,032	4,445	—	—	38,712	—	—	—	1,890	(20,765)	—	—	—	—
30505	Department of Rail and Public Transportation	6,848,063	559,376	915,110	—	88,210	127,272	98,327	674,358	360,100	532,852	1,415,704	689,716	8,668,472	8,668,472	—
30506	Motor Vehicle Dealer Board	1,996,403	146,898	218,244	—	23,069	36,736	25,714	176,353	94,171	—	285,795	180,369	2,266,916	2,266,916	—
30507	Towing and Recovery Operations Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30510	Virginia Department of Transportation	164,067,208	9,186,057	18,151,252	—	1,943,572	418,403	2,166,486	14,858,420	7,934,235	2,111,665	26,382,117	15,196,778	190,996,183	190,996,183	—
30511	Virginia Department of Transportation	49,903,136	2,590,129	6,623,020	—	570,362	693,476	635,778	4,360,360	2,328,385	464,223	8,114,343	4,459,654	56,049,842	56,049,842	—
30512	Virginia Department of Transportation	59,513,553	4,321,161	5,973,670	—	694,793	643,887	774,480	5,311,619	2,836,347	31,226	8,234,251	5,432,574	68,277,713	68,277,713	—
30513	Virginia Department of Transportation	43,884,854	2,885,759	5,791,114	—	515,910	379,427	575,081	3,944,078	2,106,095	598,196	7,425,070	4,033,893	50,698,789	50,698,789	—
30514	Virginia Department of Transportation	66,772,398	4,936,735	7,121,709	—	774,001	1,156,205	862,773	5,917,160	3,159,699	—	9,516,643	6,051,906	76,061,587	76,061,587	—
30515	Virginia Department of Transportation	69,188,432	3,723,234	7,779,088	—	792,071	968,064	882,915	6,055,301	3,233,465	52,124	10,434,247	6,193,193	77,837,302	77,837,302	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20			PLUS: FY 2020			PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	Calculated June 30, 2020 Net Pension Liability	Actual June 30, 2020 Net Pension Liability	Difference	
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions						
30516	Virginia Department of Transportation	42,601,949	2,793,680	6,400,930	—	485,535	1,036,610	541,223	3,711,871	1,982,099	596,592	7,205,969	3,796,400	47,713,908	47,713,908	—
30517	Virginia Department of Transportation	39,986,212	2,075,410	5,345,725	—	461,760	276,696	514,720	3,530,108	1,885,039	262,903	6,817,726	3,610,495	45,377,442	45,377,442	—
30518	Virginia Department of Transportation	50,008,676	2,997,644	5,267,417	—	576,710	566,767	642,854	4,408,887	2,354,298	—	7,181,446	4,509,287	56,673,624	56,673,624	—
30519	Virginia Department of Transportation	84,351,998	4,930,897	8,813,152	—	975,023	874,063	1,086,851	7,453,952	3,980,330	27,548	12,270,498	7,623,695	95,816,141	95,816,141	—
30601	Department of Health	258,556,057	14,819,800	25,767,882	—	3,006,237	851,018	3,351,031	22,982,390	12,272,348	—	36,574,268	23,505,745	295,425,012	295,425,012	—
30602	Department of Medical Assistance Services	47,219,146	2,450,822	6,139,191	—	600,515	—	669,389	4,590,876	2,451,478	3,550,092	9,516,311	4,695,420	59,012,988	59,012,988	—
30606	Virginia Board for People With Disabilities	904,985	53,544	120,687	—	10,461	5,638	11,661	79,976	42,706	13,731	140,025	81,797	1,028,045	1,028,045	—
30701	Department of Corrections - Central Administration	33,488,894	1,738,178	4,986,938	—	400,806	—	446,775	3,064,116	1,636,205	1,478,760	6,056,100	3,133,890	39,387,394	39,387,394	—
30702	Department for the Blind and Vision Impaired	11,321,169	1,064,315	1,336,112	—	127,941	540,364	142,614	978,087	522,288	35,650	1,513,380	1,000,360	12,572,726	12,572,726	—
30703	Central State Hospital	52,567,535	3,155,668	6,371,294	—	640,435	—	713,889	4,896,070	2,614,448	2,276,073	8,731,689	5,007,564	62,936,079	62,936,079	—
30704	Eastern State Hospital	42,193,695	6,356,058	4,205,053	—	522,722	1,811,761	582,674	3,996,156	2,133,904	1,794,623	4,937,797	4,087,157	51,368,214	51,368,214	—
30705	Southwestern Virginia Mental Health Institute	31,830,597	1,773,400	3,407,522	—	394,185	51,584	439,395	3,013,504	1,609,178	1,415,678	5,590,472	3,082,127	38,736,806	38,736,806	—
30706	Western State Hospital	47,130,037	2,446,197	5,723,663	—	557,725	—	621,693	4,263,757	2,276,800	840,339	7,871,490	4,360,852	54,808,073	54,808,073	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20 Deferred Investment Experience	LESS: FY20	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	LESS: FY 2020	Calculated	Actual	Difference
						Deferred Inflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Employer Pension Expense	Normal Employer Contributions	June 30, 2020 Net Pension Liability	
30707	Central Virginia Training Center	19,211,355	14,462,818	1,914,618	—	100,374	13,496,103	111,887	767,353	409,758	—	(8,803,374)	784,828	9,863,874	9,863,874	—
30708	Commonwealth Center for Children and Adolescents	10,936,297	736,336	2,928,138	—	125,661	112,760	140,074	960,671	512,988	1,099,572	2,112,029	982,548	12,348,860	12,348,860	—
30709	Powhatan Correctional Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30711	Virginia Correctional Enterprises	15,003,677	778,737	2,146,761	—	147,204	1,636,759	164,087	1,125,358	600,929	221,674	1,653,053	1,150,984	14,465,807	14,465,807	—
30716	Virginia Correctional Center for Women	7,626,021	775,715	870,482	—	86,692	282,658	96,634	662,748	353,900	68,938	852,943	677,839	8,519,228	8,519,228	—
30718	Bland Correctional Center	5,295,303	366,427	619,329	—	60,770	58,983	67,740	464,583	248,082	47,316	696,729	475,162	5,971,936	5,971,936	—
30720	Department of Behavioral Health & Developmental Services	48,412,311	2,512,751	8,971,252	—	592,236	—	660,161	4,527,583	2,417,680	3,203,507	10,659,570	4,630,684	58,199,391	58,199,391	—
30721	Powhatan Reception and Classification Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30723	Southeastern Virginia Training Center	15,885,911	1,378,676	1,923,102	—	191,880	135,036	213,887	1,466,905	783,311	598,105	2,279,722	1,500,307	18,856,192	18,856,192	—
30724	Catawba Hospital	17,972,055	973,122	1,954,371	—	209,610	2,602	233,651	1,602,453	855,692	84,466	2,682,668	1,638,945	20,598,579	20,598,579	—
30725	Northern Virginia Training Center	—	2,793,467	—	—	—	114,679	—	—	—	—	(2,678,788)	—	—	—	—
30726	Southside Virginia Training Center	—	3,506	—	—	—	—	—	—	—	—	(3,506)	—	—	—	—
30728	Northern Virginia Mental Health Institute	27,979,983	1,654,259	4,900,342	—	356,763	—	397,681	2,727,416	1,456,411	2,914,900	5,975,295	2,789,524	35,059,316	35,059,316	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20 Deferred Investment Experience	LESS: FY20	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	LESS: FY 2020	Calculated	Actual	Difference
						Deferred Inflows Expected vs Actual Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	June 30, 2020 Net Pension Liability	June 30, 2020 Net Pension Liability	
30729	Piedmont Geriatric Hospital	20,891,772	1,564,677	2,506,965	—	251,647	121,532	280,510	1,923,822	1,027,300	731,802	3,157,490	1,967,632	24,729,597	24,729,597	—
30733	Sussex I State Prison	3,995,335	713,398	457,656	—	47,190	315,792	52,603	360,766	192,645	56,948	455,358	368,981	4,637,434	4,637,434	—
30734	Sussex II State Prison	3,441,727	931,065	343,005	—	43,511	403,192	48,502	332,642	177,627	197,765	276,513	340,218	4,275,915	4,275,915	—
30735	Wallen's Ridge State Prison	7,114,755	386,367	941,666	—	81,884	65,488	91,276	626,000	334,277	132,537	1,090,944	640,255	8,046,863	8,046,863	—
30737	St. Brides Correctional Center	5,745,269	701,828	660,341	—	65,025	369,421	72,482	497,103	265,448	22,416	688,628	508,422	6,389,965	6,389,965	—
30738	Southwestern Virginia Training Center	2,625,217	9,014,829	261,631	—	2,662	6,736,758	2,967	20,346	10,865	—	(4,390,825)	20,808	261,540	261,540	—
30739	Southern Virginia Mental Health Institute	12,836,641	677,655	1,736,578	—	158,366	—	176,529	1,210,688	646,494	762,688	2,385,185	1,238,257	15,562,679	15,562,679	—
30741	Red Onion State Prison	6,877,765	394,663	928,401	—	78,995	72,860	88,055	603,907	322,480	135,843	1,038,068	617,660	7,762,865	7,762,865	—
30742	Department of Corrections - Employee Relations and Training	8,932,942	579,023	1,082,679	—	110,490	23,597	123,162	844,681	451,050	451,339	1,556,354	863,917	10,857,868	10,857,868	—
30743	Fluvanna Women's Correctional Center	9,460,007	637,803	3,171,489	—	128,714	—	143,476	984,005	525,448	2,424,158	2,780,515	1,006,412	12,648,797	12,648,797	—
30745	Nottoway Correctional Center	8,597,364	681,187	1,303,516	—	106,877	146,626	119,135	817,064	436,303	542,040	1,702,466	835,670	10,502,870	10,502,870	—
30747	Marion Correctional Treatment Center	5,879,879	360,397	936,782	—	70,082	—	78,119	535,767	286,094	274,204	1,027,333	547,967	6,886,962	6,886,962	—
30748	Hiram W. Davis Medical Center	11,617,564	771,840	1,282,729	—	146,001	56,716	162,747	1,116,171	596,023	694,233	2,016,174	1,141,589	14,347,717	14,347,717	—
30749	Buckingham Correctional Center	6,367,763	378,518	699,440	—	74,107	40,370	82,606	566,540	302,526	21,606	956,332	579,443	7,282,531	7,282,531	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20 Deferred Investment Experience	LESS: FY20	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	LESS: FY 2020	Calculated	Actual	Difference
						Deferred Inflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	Deferred Outflows Expected	
30751	Department for the Deaf and Hard-of-Hearing	768,480	101,472	76,587	—	9,606	29,451	10,708	73,438	39,215	37,731	103,716	75,111	944,005	944,005	—
30752	Deep Meadow Correctional Center	8,058,291	1,177,071	803,095	—	99,328	391,337	110,720	759,350	405,485	313,127	1,007,356	776,643	9,760,997	9,760,997	—
30753	Deerfield Correctional Center	8,774,316	646,561	1,191,442	—	96,769	410,032	107,868	739,793	395,041	110,037	1,190,866	756,638	9,509,601	9,509,601	—
30754	Augusta Correctional Center	4,707,569	370,622	469,160	—	53,935	99,529	60,122	412,336	220,183	—	573,857	421,727	5,300,338	5,300,338	—
30756	Department of Corrections - Division of Institutions	41,345,586	2,145,965	5,309,264	—	491,838	—	548,249	3,760,060	2,007,831	1,122,181	7,050,258	3,845,685	48,333,343	48,333,343	—
30757	Western Region Correctional Field Units	1,700,008	156,745	231,031	—	21,616	19,446	24,095	165,250	88,242	143,401	287,557	169,013	2,124,192	2,124,192	—
30760	Central Reg Corr Field Units	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30761	Baskerville Correctional Center	3,135,851	205,434	386,185	—	35,394	92,627	39,454	270,589	144,491	31,328	442,065	276,749	3,478,257	3,478,257	—
30765	Department of Social Services	145,459,388	9,047,665	14,496,587	—	1,723,839	630,787	1,921,551	13,178,584	7,037,221	1,586,451	21,501,926	13,478,688	169,402,885	169,402,885	—
30766	Virginia Parole Board	831,677	231,983	82,886	—	10,056	81,522	11,209	76,876	41,051	20,818	27,676	78,627	988,199	988,199	—
30767	Division of Community Corrections	16,436,992	1,210,034	2,305,545	—	195,706	187,725	218,152	1,496,156	798,931	516,740	2,774,398	1,530,228	19,232,199	19,232,199	—
30768	Keen Mountain Correctional Center	5,278,241	462,563	555,538	—	62,945	80,212	70,164	481,209	256,961	86,501	740,883	492,168	6,185,659	6,185,659	—
30769	Greensville Correctional Center	14,377,391	1,120,267	1,554,313	—	164,985	319,972	183,908	1,261,300	673,521	50,908	1,875,264	1,290,022	16,213,267	16,213,267	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20 Deferred Investment Experience	LESS: FY20	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	LESS: FY 2020	Calculated	Actual	Difference
						Deferred Inflows Expected vs Actual Change In Proportion	Deferred Outflows Expected vs Actual Change In Experience	Deferred Outflows Expected vs Actual Change In Experience	Deferred Outflows Expected vs Actual Change In Assumptions	Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	June 30, 2020 Net Pension Liability	June 30, 2020 Net Pension Liability			
30770	Dillwyn Correctional Center	6,941,594	431,852	699,877	—	80,535	56,269	89,772	615,686	328,770	5,038	967,958	629,707	7,914,282	7,914,282	—
30771	Indian Creek Correctional Center	4,706,937	351,626	591,249	—	53,500	128,477	59,637	409,011	218,407	71,855	631,672	418,326	5,257,593	5,257,593	—
30772	Haynesville Correctional Center	7,732,192	530,789	776,731	—	91,756	62,237	102,280	701,468	374,576	91,509	1,132,301	717,441	9,016,950	9,016,950	—
30773	Coffeewood Correctional Center	5,290,249	541,924	527,230	—	64,353	109,935	71,734	491,974	262,709	155,262	714,880	503,178	6,324,036	6,324,036	—
30774	Lunenburg Correctional Center	5,215,675	310,082	543,009	—	63,380	16,744	70,649	484,535	258,736	149,454	857,974	495,568	6,228,404	6,228,404	—
30775	Pocahontas State Correctional Center	5,532,293	427,564	693,601	—	62,901	118,553	70,115	480,871	256,780	60,496	720,069	491,821	6,181,312	6,181,312	—
30776	Green Rock Correctional Center	6,341,851	413,711	729,051	—	77,254	52,764	86,115	590,606	315,377	209,034	1,098,315	604,054	7,591,886	7,591,886	—
30777	Department of Juvenile Justice	95,758,483	5,832,412	9,543,359	—	1,123,715	423,062	1,252,598	8,590,695	4,587,338	390,324	13,892,905	8,786,324	110,428,295	110,428,295	—
30778	Department of Forensic Science	34,041,872	1,766,881	4,446,135	—	402,464	—	448,624	3,076,797	1,642,976	796,532	5,772,183	3,146,863	39,550,403	39,550,403	—
30785	River North Correctional Center	6,169,955	445,579	784,268	—	74,837	78,218	83,420	572,119	305,506	234,712	1,065,436	585,149	7,354,255	7,354,255	—
30786	Culpeper Correctional Center for Women	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30794	Virginia Center for Behavioral Rehabilitation	25,908,375	1,749,188	4,294,334	—	344,606	—	384,129	2,634,477	1,406,782	3,504,076	5,611,020	2,694,469	33,864,638	33,864,638	—
30841	Department of Aviation	3,710,315	192,578	424,823	—	44,831	—	49,973	342,731	183,014	122,947	624,230	350,536	4,405,598	4,405,598	—
30848	Indigent Defense Commission	47,263,384	2,620,511	4,757,306	—	543,932	436,729	606,317	4,158,306	2,220,490	20,498	6,554,020	4,252,999	53,452,560	53,452,560	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20		PLUS: FY 2020			PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	LESS: FY 2020 Normal Employer Contributions	Calculated June 30, 2020 Net Pension Liability	Actual June 30, 2020 Net Pension Liability	Difference	
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion							
30851	Tobacco Indemnification & Revitalization Commission	1,197,589	166,139	148,712	—	13,352	95,010	14,883	102,070	54,504	—	138,326	104,393	1,312,044	1,312,044	—
30852	Virginia Tobacco Settlement Foundation	1,804,284	105,119	195,851	—	20,576	34,916	22,936	157,303	83,998	2,160	258,467	160,884	2,022,040	2,022,040	—
30912	Department of Veterans Services	15,486,504	803,798	3,749,130	—	193,923	—	216,164	1,482,517	791,648	1,753,319	3,982,252	1,516,275	19,056,874	19,056,874	—
30913	Veterans Services Foundation	134,611	7,411	75,014	—	1,578	264	1,759	12,061	6,441	26,632	55,319	12,338	155,040	155,040	—
30922	Sitter-Barfoot Veterans Care Center	18,917,487	1,358,742	2,470,253	—	213,791	640,690	238,311	1,634,409	872,757	91,284	2,892,734	1,671,627	21,009,363	21,009,363	—
30937	Southern Virginia Higher Education Center	3,159,234	163,974	388,566	—	34,819	119,699	38,813	266,192	142,144	36,473	430,255	272,255	3,421,746	3,421,746	—
30938	New College Institute	1,217,813	70,657	256,145	—	12,968	72,860	14,455	99,139	52,939	77,419	185,318	101,397	1,274,370	1,274,370	—
30942	Virginia Museum of Natural History	2,277,632	223,943	226,990	—	23,849	198,643	26,585	182,327	97,361	—	171,826	186,481	2,343,711	2,343,711	—
30948	Southwest Virginia Higher Education Center	1,713,279	179,086	192,219	—	18,290	149,072	20,389	139,831	74,668	—	172,793	143,016	1,797,449	1,797,449	—
30957	Commonwealth's Attorneys' Services Council	686,323	54,465	111,605	—	8,271	—	9,220	63,237	33,768	35,254	115,158	64,676	812,873	812,873	—
30960	Department of Fire Programs	5,804,043	354,270	695,929	—	68,298	—	76,131	522,127	278,810	97,162	877,337	534,016	6,711,637	6,711,637	—
30961	Division of Capitol Police	741,304	52,059	73,879	—	10,292	5,658	11,472	78,680	42,014	96,714	159,440	80,471	1,011,383	1,011,383	—

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, 2020

Employer Code	Entity	June 30, 2019 Net Pension Liability	PLUS: FY19 Deferred Inflows	LESS: FY19 Deferred Outflows	LESS: FY20 Deferred Investment Experience	LESS: FY20	PLUS: FY 2020	LESS: FY20 Deferred Inflows Change In Proportion	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer Pension Expense	LESS: FY 2020 Normal Employer Contributions	Calculated June 30, 2020 Net Pension Liability	Actual June 30, 2020 Net Pension Liability	Difference
						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience									
30999	Department of Alcoholic Beverage Control	72,237,702	3,749,363	9,884,497	—	865,462	—	964,724	6,616,373	3,533,072	2,599,768	12,865,555	6,767,040	85,049,558	85,049,558	—
35106	Arlington County Health Department	103,011	5,346	12,403	—	1,186	868	1,323	9,074	4,845	1,060	15,720	9,280	116,642	116,642	—
35129	Fairfax County Health Department	4,097,714	1,037,425	408,381	—	43,518	572,768	48,510	332,698	177,657	—	(52,423)	340,275	4,276,639	4,276,639	—
35885	Fort Monroe Federal Area Development Authority	2,198,003	234,378	387,340	—	25,073	98,620	27,949	191,683	102,357	71,570	345,118	196,049	2,463,976	2,463,976	—
Total for State Employers		\$6,319,732,531	\$ 448,111,609	\$ 749,926,736	\$ —	\$ 73,723,478	\$ 114,531,292	\$ 82,179,038	\$ 563,608,842	\$ 300,961,017	\$ 114,531,292	\$ 930,358,269	\$ 576,443,391	\$7,244,857,701	\$7,244,857,701	\$ —