

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---|--|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|------------------------------------|---|--|---|--|--|---------------------------------------|--|-------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Outflows Expected Experience | Deferred Outflows Change In Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | | | 6/30/2020 Net OPEB Liability | 6/30/2020 Actual Net OPEB Liability | |
| VRS Health Insurance Credit Plan - State | | \$923,071,251 | \$ 48,456,100 | \$ 50,056,779 | \$ — | \$ 13,776,398 | \$ 4,351,788 | \$ 32,059,384 | \$ 382,193 | \$ 4,517,015 | \$ 15,293,324 | \$ 32,059,384 | \$ 79,320,239 | \$ 84,849,070 | \$ 918,006,087 | \$ 918,006,087 | \$ — |
| Employer Allocation | | | | | | | | | | | | | | | | | |
| 11111 | Supreme Court - Judges | \$ 189,229 | \$ 5,211 | \$ 3,997 | \$ — | \$ 2,740 | \$ 866 | \$ 5,920 | \$ 76 | \$ 898 | \$ 3,042 | \$ — | \$ 14,534 | \$ 16,875 | \$ 182,592 | \$ 182,592 | \$ — |
| 11113 | Circuit Courts - Judges | 3,687,485 | 163,999 | 77,897 | — | 56,175 | 17,745 | 70,093 | 1,558 | 18,419 | 62,360 | 63,517 | 313,812 | 345,979 | 3,743,261 | 3,743,261 | — |
| 11114 | General District Courts - Judges | 2,507,062 | 112,953 | 65,221 | — | 38,531 | 12,172 | 47,680 | 1,069 | 12,634 | 42,774 | 71,930 | 220,068 | 237,315 | 2,567,571 | 2,567,571 | — |
| 11115 | Juvenile and Domestic Relations District Courts - Judges | 2,477,523 | 201,398 | 52,336 | — | 40,045 | 12,650 | 114,116 | 1,111 | 13,130 | 44,455 | 170,915 | 225,715 | 246,640 | 2,668,460 | 2,668,460 | — |
| 11125 | Virginia Court of Appeals - Judges | 271,014 | 11,358 | 5,725 | — | 3,571 | 1,128 | 31,015 | 100 | 1,171 | 3,964 | — | 13,773 | 21,994 | 237,947 | 237,947 | — |
| 11171 | State Corporation Commission - Commissioners | 53,631 | 16,281 | 1,133 | — | 893 | 282 | 11,977 | 25 | 293 | 991 | 5,140 | 2,910 | 5,499 | 59,487 | 59,487 | — |
| 11191 | VA Worker's Compensation Comm. - Commissioners | 70,061 | 6,474 | 6,317 | — | 1,015 | 321 | 5,272 | 28 | 333 | 1,127 | 3,674 | 5,139 | 6,254 | 67,657 | 67,657 | — |
| 21156 | Department of State Police - Troopers | 17,133,310 | 775,217 | 1,207,500 | — | 250,033 | 78,982 | 620,891 | 6,936 | 81,981 | 277,565 | 647,358 | 1,436,259 | 1,539,960 | 16,661,260 | 16,661,260 | — |
| 30100 | Senate | 855,687 | 36,237 | 18,074 | — | 12,997 | 4,105 | 15,235 | 360 | 4,261 | 14,428 | 12,581 | 72,951 | 80,047 | 866,047 | 866,047 | — |
| 30101 | House of Delegates | 1,499,252 | 44,389 | 64,930 | — | 22,086 | 6,977 | 27,746 | 612 | 7,242 | 24,518 | 25,442 | 128,060 | 136,028 | 1,471,748 | 1,471,748 | — |
| 30103 | Magistrate System | 2,476,231 | 193,154 | 52,310 | — | 37,209 | 11,754 | 113,376 | 1,032 | 12,200 | 41,306 | 14,038 | 185,298 | 229,167 | 2,479,443 | 2,479,443 | — |
| 30107 | Division of Legislative Services | 750,826 | 67,434 | 15,860 | — | 11,105 | 3,508 | 46,315 | 308 | 3,641 | 12,328 | — | 50,653 | 68,397 | 740,005 | 740,005 | — |
| 30109 | Division of Legislative Automated Systems | 215,814 | 16,282 | 11,009 | — | 3,269 | 1,033 | 8,850 | 91 | 1,072 | 3,629 | 7,585 | 17,666 | 20,135 | 217,843 | 217,843 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|--|---|---------------------------------------|--|--|--|-----------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | 6/30/2020 Actual Net OPEB Liability | | |
| 30110 | Joint Legislative Audit and Review Commission | 335,167 | 15,410 | 11,917 | — | 5,560 | 1,756 | 6,819 | 154 | 1,823 | 6,172 | 34,742 | 37,336 | 34,245 | 370,507 | 370,507 | — |
| 30111 | Supreme Court | 2,520,446 | 87,930 | 53,242 | — | 37,724 | 11,917 | 29,463 | 1,047 | 12,369 | 41,878 | 5,983 | 208,812 | 232,343 | 2,513,776 | 2,513,776 | — |
| 30112 | Judicial Inquiry and Review Commission | 49,292 | 3,484 | 1,041 | — | 730 | 231 | 2,164 | 21 | 239 | 811 | — | 3,472 | 4,499 | 48,654 | 48,654 | — |
| 30114 | General District Courts | 4,367,880 | 170,854 | 164,875 | — | 63,931 | 20,195 | 129,356 | 1,774 | 20,962 | 70,970 | 55,668 | 344,099 | 393,751 | 4,260,099 | 4,260,099 | — |
| 30115 | Juvenile and Domestic Relations District Courts | 2,633,707 | 86,905 | 118,568 | — | 38,804 | 12,258 | 52,672 | 1,077 | 12,723 | 43,077 | 47,916 | 221,639 | 238,994 | 2,585,748 | 2,585,748 | — |
| 30116 | Combined District Courts | 849,410 | 74,081 | 21,975 | — | 11,762 | 3,716 | 95,805 | 327 | 3,857 | 13,057 | 3,062 | 45,703 | 72,446 | 783,793 | 783,793 | — |
| 30117 | Virginia State Bar | 850,795 | 81,087 | 17,972 | — | 12,750 | 4,028 | 49,278 | 355 | 4,180 | 14,154 | 2,915 | 58,686 | 78,529 | 849,615 | 849,615 | — |
| 30119 | Office of the Lieutenant Governor | 30,092 | 584 | 5,789 | — | 402 | 127 | 2,607 | 10 | 132 | 447 | 4,002 | 2,942 | 2,478 | 26,806 | 26,806 | — |
| 30121 | Office of the Governor | 467,997 | 15,937 | 63,170 | — | 7,596 | 2,400 | 4,724 | 210 | 2,491 | 8,433 | 76,957 | 58,839 | 46,786 | 506,188 | 506,188 | — |
| 30122 | Department of Planning and Budget | 524,489 | 33,657 | 11,080 | — | 7,844 | 2,478 | 16,592 | 217 | 2,572 | 8,708 | 921 | 38,455 | 48,313 | 522,712 | 522,712 | — |
| 30123 | Department of Military Affairs | 1,833,219 | 86,681 | 63,324 | — | 28,273 | 8,931 | 37,270 | 784 | 9,270 | 31,386 | 70,664 | 163,953 | 174,135 | 1,884,024 | 1,884,024 | — |
| 30125 | Virginia Court of Appeals | 520,797 | 17,355 | 11,851 | — | 7,234 | 2,285 | 35,506 | 200 | 2,372 | 8,031 | 684 | 34,037 | 44,555 | 482,045 | 482,045 | — |
| 30127 | Department of Emergency Management | 1,136,485 | 81,798 | 226,192 | — | 16,324 | 5,156 | 83,630 | 453 | 5,352 | 18,121 | 146,368 | 131,008 | 100,538 | 1,087,745 | 1,087,745 | — |
| 30128 | Virginia Veterans Care Center | 1,101,317 | 48,617 | 23,265 | — | 17,887 | 5,650 | 20,792 | 495 | 5,865 | 19,857 | 80,777 | 112,772 | 110,167 | 1,191,939 | 1,191,939 | — |
| 30129 | Department of Human Resource Management | 1,058,485 | 23,223 | 48,071 | — | 16,468 | 5,202 | 2,173 | 456 | 5,400 | 18,282 | 56,781 | 108,099 | 101,428 | 1,097,384 | 1,097,384 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|--|---|---------------------------------------|--|--|--|------------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | 6/30/2020 Actual Net OPEB Liability | | |
| 30132 | State Board of Elections | 424,428 | 8,230 | 127,793 | — | 7,205 | 2,276 | — | 201 | 2,362 | 7,998 | 136,959 | 81,589 | 44,376 | 480,117 | 480,117 | — |
| 30133 | Auditor of Public Accounts | 1,158,454 | 38,193 | 36,890 | — | 16,460 | 5,200 | 58,845 | 458 | 5,397 | 18,272 | 8,836 | 85,996 | 101,377 | 1,096,834 | 1,096,834 | — |
| 30136 | Virginia Information Technologies Agency (VITA) | 2,655,122 | 101,364 | 95,736 | — | 39,511 | 12,481 | 44,439 | 1,097 | 12,955 | 43,861 | 27,296 | 226,660 | 243,347 | 2,632,841 | 2,632,841 | — |
| 30140 | Department of Criminal Justice Services | 919,379 | 22,577 | 40,011 | — | 15,304 | 4,834 | 3,500 | 425 | 5,018 | 16,989 | 104,718 | 108,615 | 94,259 | 1,019,813 | 1,019,813 | — |
| 30141 | Office of the Attorney General and Department of Law | 3,884,469 | 264,941 | 82,058 | — | 57,977 | 18,314 | 143,502 | 1,610 | 19,009 | 64,360 | 154 | 287,725 | 357,080 | 3,863,337 | 3,863,337 | — |
| 30143 | Office of the Attorney General - Division of Debt Collection | 198,368 | 12,404 | 14,671 | — | 2,620 | 828 | 25,037 | 73 | 859 | 2,909 | 7,962 | 11,324 | 16,139 | 174,604 | 174,604 | — |
| 30146 | Science Museum of Virginia | 484,705 | 9,398 | 14,866 | — | 6,932 | 2,190 | 16,799 | 192 | 2,273 | 7,696 | 3,725 | 37,436 | 42,698 | 461,940 | 461,940 | — |
| 30147 | Office of the State Inspector General | 404,766 | 21,573 | 32,975 | — | 6,183 | 1,953 | 9,448 | 172 | 2,027 | 6,864 | 26,538 | 38,700 | 38,080 | 412,001 | 412,001 | — |
| 30148 | Virginia Commission for the Arts | 51,138 | 2,516 | 10,025 | — | 617 | 195 | 9,182 | 18 | 202 | 685 | 7,201 | 3,187 | 3,801 | 41,127 | 41,127 | — |
| 30151 | Department of Accounts | 1,492,237 | 64,407 | 57,190 | — | 22,805 | 7,204 | 26,946 | 632 | 7,477 | 25,317 | 48,740 | 135,461 | 140,459 | 1,519,667 | 1,519,667 | — |
| 30152 | Department of the Treasury | 992,117 | 36,144 | 52,575 | — | 15,004 | 4,740 | 11,812 | 417 | 4,919 | 16,656 | 36,423 | 89,664 | 92,409 | 999,800 | 999,800 | — |
| 30154 | Department of Motor Vehicles | 12,020,141 | 678,501 | 253,920 | — | 180,187 | 56,919 | 325,355 | 4,998 | 59,080 | 200,028 | 44,109 | 926,266 | 1,109,774 | 12,006,968 | 12,006,968 | — |
| 30156 | Department of State Police | 4,748,740 | 135,542 | 133,662 | — | 70,429 | 22,248 | 54,624 | 1,955 | 23,092 | 78,184 | 26,406 | 393,941 | 433,774 | 4,693,123 | 4,693,123 | — |

Virginia Retirement System

Finance Division

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For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|--|---|--|---|--|---|---------------------------------------|--|--|--|-----------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected vs Actual Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected vs Actual Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | Actual 6/30/2020 Net OPEB Liability | | |
| 30157 | Compensation Board | 123,045 | 20,492 | 10,851 | — | 1,812 | 572 | 14,594 | 51 | 594 | 2,011 | 6,643 | 6,867 | 11,156 | 120,718 | 120,718 | — |
| 30160 | Virginia Criminal Sentencing Commission | 83,076 | 7,254 | 4,222 | — | 1,287 | 406 | 4,286 | 36 | 422 | 1,428 | 4,593 | 7,058 | 7,924 | 85,742 | 85,742 | — |
| 30161 | Department of Taxation | 6,312,515 | 229,208 | 140,520 | — | 92,644 | 29,265 | 166,911 | 2,570 | 30,376 | 102,845 | 5,773 | 490,052 | 570,592 | 6,173,407 | 6,173,407 | — |
| 30162 | Department of Accounts - Transfer Payments (CHRF) | 15,323 | 297 | 555 | — | 227 | 72 | 77 | 6 | 75 | 252 | 187 | 1,339 | 1,401 | 15,147 | 15,147 | — |
| 30164 | Virginia Management Fellows Administration | 54,184 | 1,050 | 42,603 | — | 1,305 | 412 | — | 36 | 428 | 1,448 | 60,297 | 21,847 | 8,035 | 86,935 | 86,935 | — |
| 30165 | Department of Housing and Community Development | 858,271 | 16,642 | 34,029 | — | 12,834 | 4,054 | — | 356 | 4,208 | 14,247 | 13,925 | 77,529 | 79,046 | 855,215 | 855,215 | — |
| 30166 | Secretary of the Commonwealth | 110,953 | 11,538 | 2,344 | — | 1,871 | 591 | 7,336 | 52 | 613 | 2,077 | 11,967 | 11,130 | 11,523 | 124,665 | 124,665 | — |
| 30171 | State Corporation Commission | 6,400,207 | 204,377 | 209,163 | — | 93,974 | 29,685 | 149,890 | 2,607 | 30,812 | 104,322 | 50,920 | 530,342 | 578,788 | 6,262,087 | 6,262,087 | — |
| 30172 | State Lottery Department | 2,696,383 | 125,555 | 160,211 | — | 40,876 | 12,912 | 53,542 | 1,134 | 13,402 | 45,377 | 118,412 | 242,849 | 251,755 | 2,723,816 | 2,723,816 | — |
| 30174 | Virginia College Savings Plan | 1,119,962 | 21,716 | 90,406 | — | 18,171 | 5,740 | — | 504 | 5,958 | 20,172 | 133,298 | 135,473 | 111,916 | 1,210,850 | 1,210,850 | — |
| 30180 | Secretary of Administration | 141,045 | 5,022 | 29,072 | — | 2,145 | 678 | 1,574 | 61 | 703 | 2,381 | 23,120 | 17,281 | 13,210 | 142,934 | 142,934 | — |
| 30181 | Department of Labor and Industry | 1,049,901 | 70,783 | 24,465 | — | 15,926 | 5,031 | 39,314 | 443 | 5,222 | 17,679 | 15,842 | 84,166 | 98,085 | 1,061,215 | 1,061,215 | — |
| 30182 | Virginia Employment Commission | 4,415,050 | 367,292 | 93,266 | — | 66,533 | 21,017 | 209,260 | 1,846 | 21,815 | 73,859 | 35,671 | 317,832 | 409,779 | 4,433,510 | 4,433,510 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|--|---|---------------------------------------|--|--|--|-----------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | Actual 6/30/2020 Net OPEB Liability | | |
| 30183 | Secretary of Natural Resources | 62,676 | 6,053 | 3,870 | — | 905 | 286 | 5,361 | 24 | 297 | 1,005 | 2,049 | 4,204 | 5,573 | 60,313 | 60,313 | — |
| 30184 | Secretary of Technology | — | 35,083 | — | — | — | — | 27,407 | — | — | — | — | (7,676) | — | — | — | — |
| 30185 | Secretary of Education | 63,507 | 6,475 | 5,373 | — | 905 | 286 | 6,599 | 24 | 297 | 1,005 | 3,062 | 4,679 | 5,573 | 60,313 | 60,313 | — |
| 30186 | Secretary of Transportation | 49,938 | 32,165 | 1,056 | — | 876 | 277 | 24,749 | 25 | 287 | 973 | 7,288 | 64 | 5,397 | 58,385 | 58,385 | — |
| 30187 | Secretary of Public Safety | 87,969 | 11,618 | 4,711 | — | 1,245 | 393 | 10,583 | 34 | 408 | 1,383 | 2,297 | 3,883 | 7,672 | 82,988 | 82,988 | — |
| 30188 | Secretary of Health and Human Resources | 63,691 | 7,685 | 7,129 | — | 872 | 275 | 9,273 | 24 | 286 | 968 | 4,657 | 3,718 | 5,370 | 58,110 | 58,110 | — |
| 30190 | Secretary of Finance | 65,630 | 6,609 | 14,965 | — | 981 | 310 | 3,674 | 27 | 322 | 1,089 | 10,679 | 6,977 | 6,041 | 65,362 | 65,362 | — |
| 30191 | Virginia Workers' Compensation Commission | 2,390,477 | 103,336 | 50,498 | — | 36,188 | 11,431 | 45,050 | 1,003 | 11,865 | 40,173 | 28,461 | 202,150 | 222,880 | 2,411,418 | 2,411,418 | — |
| 30192 | Secretary of Commerce and Trade | 76,338 | 4,705 | 22,663 | — | 1,170 | 369 | 2,450 | 34 | 383 | 1,298 | 18,634 | 10,403 | 7,204 | 77,939 | 77,939 | — |
| 30193 | Secretary of Agriculture and Forestry | 39,876 | 4,804 | 5,160 | — | 581 | 184 | 3,830 | 16 | 191 | 645 | 3,476 | 3,066 | 3,579 | 38,740 | 38,740 | — |
| 30194 | Department of General Services | 4,696,217 | 210,368 | 145,394 | — | 71,962 | 22,732 | 86,614 | 1,996 | 23,595 | 79,886 | 141,514 | 411,640 | 443,218 | 4,795,296 | 4,795,296 | — |
| 30199 | Department of Conservation and Recreation | 3,238,503 | 62,795 | 152,206 | — | 47,197 | 14,909 | 63,287 | 1,310 | 15,475 | 52,393 | 63,960 | 278,844 | 290,684 | 3,144,997 | 3,144,997 | — |
| 30200 | Office of Children's Services | 134,122 | 5,763 | 19,196 | — | 2,003 | 633 | 2,546 | 55 | 657 | 2,224 | 11,801 | 15,570 | 12,336 | 133,478 | 133,478 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | 6/30/2020 Net OPEB Liability | Actual 6/30/2020 Net OPEB Liability | Difference |
|---------------|---|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|--|---|---------------|--|--|---------------------------------------|--|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | Calculated | | | | | |
| 30201 | Department of Education - Central Office Operations | 2,946,628 | 57,137 | 132,419 | — | 45,900 | 14,499 | — | 1,273 | 15,050 | 50,954 | 159,158 | 303,931 | 282,701 | 3,058,612 | 3,058,612 | — |
| 30202 | The Library of Virginia | 902,856 | 33,519 | 32,412 | — | 13,421 | 4,240 | 14,016 | 373 | 4,400 | 14,899 | 10,740 | 74,284 | 82,660 | 894,322 | 894,322 | — |
| 30203 | Woodrow Wilson Rehabilitation Center | 1,558,606 | 196,448 | 32,925 | — | 20,983 | 6,628 | 260,413 | 582 | 6,880 | 23,293 | — | 62,589 | 129,234 | 1,398,215 | 1,398,215 | — |
| 30204 | The College of William and Mary | 21,236,269 | 648,744 | 748,835 | — | 314,032 | 99,199 | 352,787 | 8,712 | 102,965 | 348,610 | 218,456 | 1,811,078 | 1,934,124 | 20,925,857 | 20,925,857 | — |
| 30206 | VCU Health System Authority | 6,373,900 | 1,897,843 | 134,646 | — | 84,857 | 26,805 | 1,945,303 | 2,354 | 27,823 | 94,201 | — | (27,323) | 522,637 | 5,654,550 | 5,654,550 | — |
| 30207 | University of Virginia - Academic Division | 112,193,423 | 2,175,484 | 10,870,311 | — | 1,665,137 | 525,987 | 518,189 | 46,191 | 545,968 | 1,848,473 | 6,473,797 | 11,509,505 | 10,255,569 | 110,957,648 | 110,957,648 | — |
| 30208 | Virginia Polytechnic Institute and State University | 79,015,729 | 1,532,151 | 4,771,627 | — | 1,184,655 | 374,217 | — | 32,866 | 388,425 | 1,315,097 | 2,742,434 | 7,540,914 | 7,296,305 | 78,940,812 | 78,940,812 | — |
| 30209 | University of Virginia Medical Center | 54,400,004 | 5,983,417 | 5,390,521 | — | 793,813 | 250,755 | 4,974,686 | 22,022 | 260,276 | 881,220 | 2,984,694 | 4,663,859 | 4,889,104 | 52,896,613 | 52,896,613 | — |
| 30211 | Virginia Military Institute | 4,259,327 | 117,664 | 163,471 | — | 64,814 | 20,474 | 24,148 | 1,798 | 21,251 | 71,951 | 127,784 | 391,264 | 399,189 | 4,318,943 | 4,318,943 | — |
| 30212 | Virginia State University | 5,679,658 | 191,715 | 129,311 | — | 81,906 | 25,873 | 215,423 | 2,272 | 26,855 | 90,925 | 7,512 | 415,951 | 504,462 | 5,457,913 | 5,457,913 | — |
| 30213 | Norfolk State University | 6,882,696 | 221,906 | 187,547 | — | 100,716 | 31,815 | 172,510 | 2,794 | 33,023 | 111,806 | 33,240 | 538,796 | 620,314 | 6,711,359 | 6,711,359 | — |
| 30214 | Longwood University | 6,295,346 | 136,557 | 203,960 | — | 91,070 | 28,768 | 170,609 | 2,526 | 29,860 | 101,098 | 54,610 | 503,883 | 560,902 | 6,068,571 | 6,068,571 | — |
| 30215 | University of Mary Washington | 5,886,887 | 259,816 | 140,482 | — | 84,721 | 26,762 | 284,909 | 2,352 | 27,778 | 94,049 | 12,248 | 421,004 | 521,798 | 5,645,462 | 5,645,462 | — |
| 30216 | James Madison University | 25,614,211 | 496,671 | 1,261,713 | — | 384,523 | 121,466 | — | 10,668 | 126,078 | 426,863 | 683,279 | 2,401,324 | 2,368,281 | 25,623,111 | 25,623,111 | — |
| 30217 | Radford University | 10,189,784 | 428,598 | 265,577 | — | 164,591 | 51,992 | 177,701 | 4,567 | 53,966 | 182,714 | 731,422 | 1,050,223 | 1,013,718 | 10,967,695 | 10,967,695 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|--|---|--|---|--|---|---------------------------------------|--|--|--|------------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected vs Actual Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected vs Actual Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | Actual 6/30/2020 Net OPEB Liability | | |
| 30218 | Virginia School for Deaf and Blind | 789,318 | 47,941 | 23,228 | — | 11,794 | 3,726 | 23,272 | 328 | 3,867 | 13,093 | 6,044 | 59,974 | 72,640 | 785,905 | 785,905 | — |
| 30221 | Old Dominion University | 22,586,169 | 683,769 | 665,891 | — | 335,242 | 105,899 | 284,418 | 9,302 | 109,919 | 372,155 | 151,971 | 1,882,144 | 2,064,760 | 22,339,219 | 22,339,219 | — |
| 30222 | Department of Professional and Occupational Regulation | 1,445,714 | 64,632 | 66,202 | — | 20,214 | 6,385 | 101,067 | 560 | 6,628 | 22,440 | 27,868 | 97,515 | 124,499 | 1,346,990 | 1,346,990 | — |
| 30223 | Department of Health Professions | 2,015,895 | 47,476 | 135,456 | — | 31,761 | 10,033 | 5,774 | 880 | 10,414 | 35,259 | 167,939 | 217,242 | 195,618 | 2,116,463 | 2,116,463 | — |
| 30226 | Board of Accountancy | 105,507 | 2,199 | 2,228 | — | 1,617 | 511 | 124 | 45 | 530 | 1,795 | 2,378 | 9,761 | 9,961 | 107,774 | 107,774 | — |
| 30233 | Board of Bar Examiners | 81,322 | 3,102 | 1,718 | — | 1,058 | 334 | 9,719 | 29 | 347 | 1,175 | — | 3,873 | 6,516 | 70,503 | 70,503 | — |
| 30234 | Cooperative Extension and Agricultural Research Service | 600,273 | 22,120 | 27,794 | — | 9,423 | 2,977 | 7,962 | 261 | 3,090 | 10,461 | 38,020 | 59,884 | 58,037 | 627,916 | 627,916 | — |
| 30236 | Virginia Commonwealth University | 62,041,465 | 1,288,409 | 3,207,880 | — | 937,916 | 296,276 | 58,794 | 26,019 | 307,525 | 1,041,191 | 2,175,175 | 5,896,864 | 5,776,643 | 62,499,139 | 62,499,139 | — |
| 30238 | Virginia Museum of Fine Arts | 1,627,190 | 31,552 | 166,104 | — | 24,667 | 7,792 | — | 684 | 8,088 | 27,383 | 122,722 | 176,556 | 151,922 | 1,643,690 | 1,643,690 | — |
| 30239 | Frontier Culture Museum of Virginia | 176,307 | 9,868 | 9,507 | — | 2,664 | 842 | 4,900 | 73 | 874 | 2,958 | 6,498 | 15,288 | 16,411 | 177,542 | 177,542 | — |
| 30241 | Richard Bland College | 863,349 | 109,870 | 94,485 | — | 13,183 | 4,164 | 74,352 | 366 | 4,322 | 14,634 | 69,064 | 84,212 | 81,193 | 878,440 | 878,440 | — |
| 30242 | Christopher Newport University | 7,588,015 | 185,259 | 445,083 | — | 113,050 | 35,711 | 37,218 | 3,135 | 37,067 | 125,499 | 225,391 | 696,226 | 696,280 | 7,533,250 | 7,533,250 | — |
| 30245 | State Council of Higher Education for Virginia | 526,058 | 10,201 | 55,764 | — | 7,897 | 2,494 | — | 219 | 2,589 | 8,766 | 36,915 | 56,243 | 48,635 | 526,201 | 526,201 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|--|---|---------------------------------------|--|--|--|------------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | 6/30/2020 Actual Net OPEB Liability | | |
| 30246 | University of Virginia's College at Wise | 2,362,231 | 106,071 | 106,886 | — | 34,245 | 10,818 | 100,761 | 951 | 11,228 | 38,016 | 45,877 | 181,234 | 210,919 | 2,281,979 | 2,281,979 | — |
| 30247 | George Mason University | 44,735,448 | 1,109,906 | 2,149,954 | — | 692,097 | 218,625 | 166,932 | 19,201 | 226,925 | 768,304 | 2,308,622 | 4,440,539 | 4,262,639 | 46,118,698 | 46,118,698 | — |
| 30261 | Virginia Community College System - Central Office Operations | 2,490,538 | 176,854 | 176,894 | — | 34,372 | 10,858 | 255,418 | 954 | 11,270 | 38,157 | 85,566 | 176,326 | 211,697 | 2,290,426 | 2,290,426 | — |
| 30262 | Department of Rehabilitative Services | 6,280,208 | 733,512 | 132,667 | — | 90,745 | 28,665 | 642,260 | 2,517 | 29,754 | 100,737 | — | 353,416 | 558,901 | 6,046,906 | 6,046,906 | — |
| 30263 | Virginia Rehabilitation Center for the Blind and Vision Impaired | 150,830 | 20,198 | 19,548 | — | 2,105 | 665 | 22,038 | 59 | 690 | 2,337 | 11,724 | 11,755 | 12,966 | 140,271 | 140,271 | — |
| 30268 | Virginia Institute of Marine Science | 2,811,028 | 193,598 | 59,382 | — | 41,767 | 13,194 | 115,694 | 1,158 | 13,695 | 46,366 | — | 204,646 | 257,243 | 2,783,211 | 2,783,211 | — |
| 30270 | Virginia Community College System - Shared Services | 609,780 | 11,825 | 460,189 | — | 9,551 | 3,017 | — | 264 | 3,132 | 10,603 | 373,215 | 159,217 | 58,826 | 636,453 | 636,453 | — |
| 30275 | New River Community College | 1,021,009 | 107,868 | 21,569 | — | 14,789 | 4,672 | 91,594 | 411 | 4,849 | 16,417 | — | 58,634 | 91,084 | 985,480 | 985,480 | — |
| 30276 | Southside Virginia Community College | 1,184,208 | 216,788 | 25,015 | — | 15,865 | 5,012 | 242,063 | 440 | 5,202 | 17,612 | — | 18,593 | 97,712 | 1,057,176 | 1,057,176 | — |
| 30277 | Paul D. Camp Community College | 472,982 | 35,490 | 22,870 | — | 6,894 | 2,178 | 27,842 | 192 | 2,260 | 7,653 | 10,367 | 32,668 | 42,458 | 459,370 | 459,370 | — |
| 30278 | Rappahannock Community College | 829,103 | 53,311 | 41,958 | — | 12,808 | 4,046 | 27,470 | 356 | 4,199 | 14,218 | 43,844 | 73,606 | 78,885 | 853,470 | 853,470 | — |
| 30279 | Danville Community College | 888,918 | 212,095 | 18,777 | — | 12,514 | 3,953 | 190,328 | 347 | 4,103 | 13,892 | — | 17,212 | 77,078 | 833,917 | 833,917 | — |
| 30280 | Northern Virginia Community College | 15,150,922 | 1,641,663 | 330,390 | — | 226,600 | 71,580 | 968,758 | 6,286 | 74,298 | 251,551 | 35,015 | 932,955 | 1,395,630 | 15,099,732 | 15,099,732 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 Deferred Investment Experience | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference | |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|---|--|---|--|---|--|---|--|--|---------------------------------------|--|------------|---|
| | | | | | | Deferred Inflows Expected vs Actual Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected vs Actual Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | | | 6/30/2020 Net OPEB Liability | Actual 6/30/2020 Net OPEB Liability | | |
| 30282 | Piedmont Virginia Community College | 1,548,636 | 41,980 | 48,032 | — | 21,780 | 6,880 | 83,802 | 604 | 7,141 | 24,179 | 11,636 | 111,831 | 134,146 | 1,451,367 | 1,451,367 | — |
| 30283 | J. Sargeant Reynolds Community College | 2,892,905 | 638,303 | 61,111 | — | 39,622 | 12,516 | 639,537 | 1,100 | 12,991 | 43,985 | — | 47,815 | 244,035 | 2,640,278 | 2,640,278 | — |
| 30284 | Eastern Shore Community College | 357,136 | 43,343 | 13,644 | — | 4,841 | 1,529 | 55,562 | 135 | 1,587 | 5,374 | 4,200 | 16,205 | 29,816 | 322,588 | 322,588 | — |
| 30285 | Patrick Henry Community College | 1,285,469 | 77,329 | 83,684 | — | 19,965 | 6,307 | 39,806 | 555 | 6,546 | 22,163 | 85,019 | 126,020 | 122,964 | 1,330,375 | 1,330,375 | — |
| 30286 | Virginia Western Community College | 1,808,297 | 199,297 | 38,200 | — | 26,252 | 8,293 | 164,695 | 728 | 8,608 | 29,143 | — | 102,408 | 161,688 | 1,749,353 | 1,749,353 | — |
| 30287 | Dabney S. Lancaster Community College | 451,382 | 62,179 | 9,535 | — | 6,107 | 1,929 | 75,939 | 169 | 2,002 | 6,780 | — | 15,565 | 37,615 | 406,952 | 406,952 | — |
| 30288 | Wytheville Community College | 785,441 | 58,963 | 16,592 | — | 10,726 | 3,388 | 89,991 | 297 | 3,517 | 11,907 | — | 41,394 | 66,062 | 714,760 | 714,760 | — |
| 30290 | John Tyler Community College | 2,111,433 | 219,101 | 63,186 | — | 31,655 | 10,000 | 131,318 | 879 | 10,379 | 35,141 | 22,938 | 140,649 | 194,967 | 2,109,394 | 2,109,394 | — |
| 30291 | Blue Ridge Community College | 1,342,146 | 125,570 | 50,792 | — | 19,651 | 6,207 | 93,263 | 546 | 6,443 | 21,814 | 18,065 | 85,801 | 121,029 | 1,309,443 | 1,309,443 | — |
| 30292 | Central Virginia Community College | 1,104,270 | 62,718 | 61,034 | — | 16,354 | 5,166 | 35,668 | 454 | 5,362 | 18,155 | 30,357 | 87,396 | 100,725 | 1,089,765 | 1,089,765 | — |
| 30293 | Thomas Nelson Community College | 2,630,476 | 461,187 | 55,567 | — | 32,037 | 10,120 | 722,126 | 888 | 10,504 | 35,565 | — | 13,370 | 197,317 | 2,134,823 | 2,134,823 | — |
| 30294 | Southwest Virginia Community College | 792,365 | 114,112 | 25,888 | — | 12,735 | 4,023 | 75,908 | 353 | 4,176 | 14,137 | 56,930 | 63,521 | 78,435 | 848,605 | 848,605 | — |
| 30295 | Tidewater Community College | 6,279,746 | 1,616,099 | 132,657 | — | 88,845 | 28,065 | 1,431,053 | 2,464 | 29,131 | 98,628 | — | 122,064 | 547,199 | 5,920,313 | 5,920,313 | — |
| 30296 | Virginia Highlands Community College | 780,825 | 74,652 | 16,495 | — | 11,203 | 3,539 | 71,567 | 310 | 3,673 | 12,437 | — | 46,427 | 68,997 | 746,523 | 746,523 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|--|---|---------------------------------------|--|--|--|-----------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | 6/30/2020 Actual Net OPEB Liability | | |
| 30297 | Germanna Community College | 1,726,235 | 124,512 | 36,467 | — | 27,184 | 8,587 | 68,982 | 754 | 8,913 | 30,177 | 79,090 | 150,372 | 167,424 | 1,811,409 | 1,811,409 | — |
| 30298 | Lord Fairfax Community College | 1,613,805 | 151,481 | 34,092 | — | 23,531 | 7,433 | 121,235 | 651 | 7,716 | 26,123 | — | 99,491 | 144,930 | 1,568,046 | 1,568,046 | — |
| 30299 | Mountain Empire Community College | 848,210 | 48,146 | 19,460 | — | 12,435 | 3,928 | 34,902 | 345 | 4,077 | 13,804 | 1,241 | 60,078 | 76,584 | 828,592 | 828,592 | — |
| 30301 | Department of Agriculture and Consumer Services | 3,288,903 | 130,403 | 69,477 | — | 48,588 | 15,348 | 77,384 | 1,348 | 15,931 | 53,938 | — | 257,244 | 299,255 | 3,237,715 | 3,237,715 | — |
| 30310 | Virginia Economic Development Partnership | 1,284,638 | 24,910 | 134,331 | — | 21,583 | 6,818 | — | 598 | 7,077 | 23,960 | 215,759 | 176,962 | 132,932 | 1,438,240 | 1,438,240 | — |
| 30320 | Virginia Tourism Authority | 716,488 | 13,892 | 72,644 | — | 10,540 | 3,330 | 8,515 | 292 | 3,456 | 11,701 | 44,924 | 71,561 | 64,919 | 702,366 | 702,366 | — |
| 30330 | Virginia - Israel Advisory Board | 13,292 | 6,707 | 8,531 | — | 193 | 61 | 5,206 | 6 | 63 | 214 | 6,643 | 1,106 | 1,188 | 12,852 | 12,852 | — |
| 30350 | Department of Small Business and Supplier Diversity | 360,090 | 13,432 | 48,433 | — | 5,378 | 1,699 | 4,900 | 149 | 1,763 | 5,971 | 31,855 | 38,665 | 33,125 | 358,390 | 358,390 | — |
| 30400 | Jamestown-Yorktown Commemoration | 105,600 | 2,047 | 64,880 | — | 1,014 | 320 | 31,299 | 28 | 332 | 1,126 | 45,625 | 16,566 | 6,246 | 67,565 | 67,565 | — |
| 30402 | Marine Resources Commission | 521,259 | 27,997 | 18,636 | — | 8,219 | 2,596 | 14,403 | 228 | 2,695 | 9,124 | 29,721 | 51,134 | 50,622 | 547,682 | 547,682 | — |
| 30403 | Department of Game and Inland Fisheries | 2,158,418 | 111,715 | 111,518 | — | 31,022 | 9,799 | 122,600 | 860 | 10,171 | 34,438 | 45,846 | 171,720 | 191,063 | 2,067,166 | 2,067,166 | — |
| 30405 | Virginia Racing Commission | 31,292 | 8,993 | 3,963 | — | 532 | 168 | 5,774 | 16 | 174 | 590 | 6,118 | 1,964 | 3,275 | 35,435 | 35,435 | — |
| 30407 | Virginia Port Authority | 33,230 | 19,414 | 703 | — | 479 | 151 | 15,152 | 13 | 157 | 532 | — | (1,963) | 2,951 | 31,947 | 31,947 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|--|---|--|---|--|---|---------------------------------------|--|--|--|------------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected vs Actual Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected vs Actual Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | 6/30/2020 Actual Net OPEB Liability | | |
| 30409 | Department of Mines, Minerals and Energy | 1,603,190 | 196,591 | 33,867 | — | 23,723 | 7,494 | 138,798 | 658 | 7,778 | 26,335 | — | 96,246 | 146,109 | 1,580,807 | 1,580,807 | — |
| 30411 | Department of Forestry | 1,535,621 | 99,319 | 32,439 | — | 22,757 | 7,189 | 62,800 | 631 | 7,462 | 25,263 | — | 113,505 | 140,162 | 1,516,454 | 1,516,454 | — |
| 30413 | Commission on Virginia Alcohol Safety Action Program | 81,138 | 3,424 | 3,239 | — | 1,156 | 365 | 4,558 | 32 | 379 | 1,283 | 1,050 | 6,152 | 7,119 | 77,021 | 77,021 | — |
| 30417 | Gunston Hall | 32,862 | 6,299 | 3,919 | — | 492 | 155 | 4,113 | 14 | 161 | 546 | 2,527 | 2,073 | 3,030 | 32,773 | 32,773 | — |
| 30423 | Department of Historic Resources | 337,937 | 16,208 | 7,139 | — | 5,067 | 1,601 | 7,150 | 141 | 1,661 | 5,625 | 1,305 | 26,931 | 31,209 | 337,642 | 337,642 | — |
| 30425 | Jamestown - Yorktown Foundation | 942,825 | 20,568 | 45,266 | — | 13,783 | 4,354 | 17,607 | 382 | 4,519 | 15,301 | 19,383 | 81,388 | 84,891 | 918,465 | 918,465 | — |
| 30440 | Department of Environmental Quality | 6,821,958 | 371,670 | 144,111 | — | 101,703 | 32,127 | 181,757 | 2,823 | 33,346 | 112,901 | — | 520,478 | 626,389 | 6,777,089 | 6,777,089 | — |
| 30454 | Office of Commonwealth Preparedness | 82,246 | 6,438 | 1,737 | — | 1,390 | 439 | 3,753 | 39 | 456 | 1,543 | 9,052 | 8,733 | 8,562 | 92,626 | 92,626 | — |
| 30505 | Department of Rail and Public Transportation | 626,581 | 30,503 | 52,647 | — | 10,314 | 3,258 | 14,776 | 286 | 3,382 | 11,450 | 81,442 | 78,189 | 63,527 | 687,311 | 687,311 | — |
| 30506 | Motor Vehicle Dealer Board | 172,615 | 13,162 | 3,646 | — | 2,551 | 806 | 9,101 | 70 | 837 | 2,832 | — | 12,316 | 15,713 | 170,015 | 170,015 | — |
| 30510 | Virginia Department of Transportation | 14,715,694 | 363,381 | 421,102 | — | 222,978 | 70,436 | 62,824 | 6,187 | 73,110 | 247,530 | 265,195 | 1,337,956 | 1,373,326 | 14,858,387 | 14,858,387 | — |
| 30511 | Virginia Department of Transportation | 4,404,896 | 85,413 | 271,301 | — | 64,194 | 20,278 | 86,148 | 1,781 | 21,048 | 71,262 | 129,985 | 400,540 | 395,371 | 4,277,633 | 4,277,633 | — |
| 30512 | Virginia Department of Transportation | 5,259,752 | 362,767 | 111,108 | — | 78,415 | 24,770 | 202,067 | 2,174 | 25,711 | 87,050 | — | 387,158 | 482,961 | 5,225,291 | 5,225,291 | — |
| 30513 | Virginia Department of Transportation | 3,874,223 | 159,945 | 250,407 | — | 58,116 | 18,358 | 68,287 | 1,612 | 19,055 | 64,515 | 138,549 | 367,814 | 357,936 | 3,872,609 | 3,872,609 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 Deferred Investment Experience | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference | |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|---|--|---|--|---|--|---|--|--|---------------------------------------|--|------------|---|
| | | | | | | Deferred Inflows Expected vs Actual Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected vs Actual Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | | | 6/30/2020 Net OPEB Liability | Actual 6/30/2020 Net OPEB Liability | | |
| 30514 | Virginia Department of Transportation | 5,914,486 | 335,514 | 156,202 | — | 87,448 | 27,624 | 220,135 | 2,426 | 28,673 | 97,077 | 21,522 | 457,534 | 538,596 | 5,827,227 | 5,827,227 | — |
| 30515 | Virginia Department of Transportation | 6,175,993 | 158,865 | 244,071 | — | 90,195 | 28,492 | 140,986 | 2,503 | 29,573 | 100,127 | 78,216 | 524,262 | 555,517 | 6,010,278 | 6,010,278 | — |
| 30516 | Virginia Department of Transportation | 3,805,269 | 145,191 | 386,844 | — | 55,500 | 17,532 | 129,443 | 1,541 | 18,197 | 61,611 | 222,920 | 374,693 | 341,823 | 3,698,280 | 3,698,280 | — |
| 30517 | Virginia Department of Transportation | 3,547,179 | 73,872 | 263,231 | — | 52,353 | 16,538 | 36,778 | 1,452 | 17,166 | 58,118 | 133,596 | 348,568 | 322,444 | 3,488,607 | 3,488,607 | — |
| 30518 | Virginia Department of Transportation | 4,427,604 | 185,401 | 107,256 | — | 65,025 | 20,540 | 135,203 | 1,805 | 21,320 | 72,184 | 9,448 | 343,739 | 400,488 | 4,332,989 | 4,332,989 | — |
| 30519 | Virginia Department of Transportation | 7,519,154 | 261,050 | 167,226 | — | 111,045 | 35,078 | 156,241 | 3,082 | 36,409 | 123,272 | 5,774 | 604,364 | 683,926 | 7,399,589 | 7,399,589 | — |
| 30601 | Department of Health | 23,317,610 | 980,620 | 492,574 | — | 347,160 | 109,663 | 424,720 | 9,631 | 113,827 | 385,386 | — | 1,838,591 | 2,138,162 | 23,133,386 | 23,133,386 | — |
| 30602 | Department of Medical Assistance Services | 4,299,297 | 83,365 | 263,219 | — | 69,979 | 22,105 | — | 1,941 | 22,945 | 77,684 | 453,890 | 510,284 | 430,999 | 4,663,104 | 4,663,104 | — |
| 30606 | Virginia Board for People With Disabilities | 79,200 | 4,662 | 5,704 | — | 1,181 | 373 | 2,239 | 33 | 387 | 1,311 | 3,062 | 6,787 | 7,272 | 78,673 | 78,673 | — |
| 30701 | Department of Corrections - Central Administration | 2,979,120 | 63,866 | 209,038 | — | 45,666 | 14,425 | 4,200 | 1,267 | 14,973 | 50,694 | 183,242 | 304,431 | 281,257 | 3,043,007 | 3,043,007 | — |
| 30702 | Department for the Blind and Vision Impaired | 998,947 | 75,584 | 37,877 | — | 14,468 | 4,570 | 69,804 | 401 | 4,744 | 16,061 | 11,548 | 72,631 | 89,107 | 964,090 | 964,090 | — |
| 30703 | Central State Hospital | 4,707,109 | 231,918 | 205,540 | — | 73,905 | 23,346 | 97,290 | 2,050 | 24,232 | 82,043 | 288,862 | 443,783 | 455,181 | 4,924,735 | 4,924,735 | — |
| 30704 | Eastern State Hospital | 3,774,069 | 741,112 | 79,726 | — | 59,779 | 18,883 | 500,993 | 1,659 | 19,600 | 66,361 | 192,241 | 215,928 | 368,177 | 3,983,412 | 3,983,412 | — |
| 30705 | Southwestern Virginia Mental Health Institute | 2,872,506 | 76,661 | 76,025 | — | 45,677 | 14,429 | 15,922 | 1,266 | 14,977 | 50,707 | 167,014 | 293,988 | 281,325 | 3,043,741 | 3,043,741 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|--|---|--|---|--|---|---------------------------------------|--|--|--|-----------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected vs Actual Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected vs Actual Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | Actual 6/30/2020 Net OPEB Liability | | |
| 30706 | Western State Hospital | 4,267,819 | 82,755 | 217,700 | — | 64,498 | 20,374 | — | 1,789 | 21,148 | 71,600 | 139,464 | 413,162 | 397,245 | 4,297,920 | 4,297,920 | — |
| 30707 | Central Virginia Training Center | 1,657,560 | 1,953,918 | 35,014 | — | 10,890 | 3,440 | 2,227,537 | 302 | 3,571 | 12,089 | — | (557,800) | 67,075 | 725,684 | 725,684 | — |
| 30708 | Commonwealth Center for Children and Adolescents | 990,547 | 55,806 | 224,946 | — | 14,631 | 4,622 | 33,713 | 406 | 4,797 | 16,242 | 163,298 | 111,848 | 90,109 | 974,923 | 974,923 | — |
| 30711 | Virginia Correctional Enterprises | 1,344,915 | 26,079 | 112,224 | — | 16,741 | 5,288 | 185,490 | 465 | 5,489 | 18,584 | 61,794 | 81,087 | 103,109 | 1,115,561 | 1,115,561 | — |
| 30716 | Virginia Correctional Center for Women | 683,442 | 79,337 | 31,634 | — | 10,051 | 3,175 | 57,452 | 279 | 3,296 | 11,158 | 13,844 | 42,641 | 61,908 | 669,777 | 669,777 | — |
| 30718 | Bland Correctional Center | 469,843 | 35,797 | 17,393 | — | 6,914 | 2,184 | 23,818 | 191 | 2,267 | 7,676 | 5,865 | 32,003 | 42,586 | 460,747 | 460,747 | — |
| 30720 | Department of Behavioral Health & Developmental Services | 4,423,357 | 85,771 | 712,794 | — | 69,386 | 21,918 | — | 1,925 | 22,750 | 77,026 | 648,637 | 595,611 | 427,349 | 4,623,630 | 4,623,630 | — |
| 30723 | Southeastern Virginia Training Center | 1,437,406 | 142,254 | 73,316 | — | 22,301 | 7,045 | 82,764 | 619 | 7,312 | 24,757 | 81,832 | 114,667 | 137,353 | 1,486,068 | 1,486,068 | — |
| 30724 | Catawba Hospital | 1,629,959 | 49,142 | 51,404 | — | 24,195 | 7,643 | 19,362 | 670 | 7,933 | 26,860 | 13,335 | 136,019 | 149,019 | 1,612,295 | 1,612,295 | — |
| 30725 | Northern Virginia Training Center | — | 621,769 | — | — | — | — | 430,538 | — | — | — | — | (191,231) | — | — | — | — |
| 30726 | Southside Virginia Training Center | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 30728 | Northern Virginia Mental Health Institute | 2,531,616 | 99,413 | 297,087 | — | 41,698 | 13,172 | 34,646 | 1,157 | 13,672 | 46,290 | 409,372 | 320,526 | 256,822 | 2,778,621 | 2,778,621 | — |
| 30729 | Piedmont Geriatric Hospital | 1,885,004 | 134,398 | 82,001 | — | 29,048 | 9,176 | 70,692 | 806 | 9,524 | 32,246 | 84,894 | 158,564 | 178,903 | 1,935,616 | 1,935,616 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|--|---|---------------------------------------|--|--|--|-----------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | Actual 6/30/2020 Net OPEB Liability | | |
| 30733 | Sussex I State Prison | 350,675 | 69,448 | 11,439 | — | 5,279 | 1,668 | 49,991 | 147 | 1,731 | 5,860 | 5,594 | 19,217 | 32,515 | 351,780 | 351,780 | — |
| 30734 | Sussex II State Prison | 302,952 | 110,794 | 6,400 | — | 4,915 | 1,553 | 80,988 | 136 | 1,612 | 5,457 | 21,940 | 8,784 | 30,274 | 327,545 | 327,545 | — |
| 30735 | Wallen Ridge State Prison | 624,458 | 24,308 | 32,448 | — | 9,174 | 2,898 | 16,532 | 255 | 3,008 | 10,184 | 15,283 | 51,357 | 56,500 | 611,301 | 611,301 | — |
| 30737 | St. Brides Correctional Center | 512,304 | 55,044 | 16,377 | — | 7,394 | 2,336 | 50,356 | 206 | 2,424 | 8,208 | 4,112 | 32,398 | 45,539 | 492,694 | 492,694 | — |
| 30738 | Southwestern Virginia Training Center | 223,106 | 1,084,556 | 4,714 | — | 263 | 83 | 1,019,779 | 7 | 86 | 292 | — | (264,055) | 1,619 | 17,534 | 17,534 | — |
| 30739 | Southern Virginia Mental Health Institute | 1,162,239 | 30,924 | 75,068 | — | 18,476 | 5,836 | 5,774 | 513 | 6,058 | 20,510 | 102,839 | 127,000 | 113,791 | 1,231,138 | 1,231,138 | — |
| 30741 | Red Onion State Prison | 614,674 | 25,642 | 37,941 | — | 9,057 | 2,861 | 15,969 | 252 | 2,969 | 10,054 | 19,799 | 51,715 | 55,780 | 603,497 | 603,497 | — |
| 30742 | Department of Corrections - Employee Relations and Training | 778,518 | 54,008 | 34,989 | — | 12,295 | 3,884 | 27,859 | 342 | 4,031 | 13,649 | 51,752 | 71,776 | 75,729 | 819,320 | 819,320 | — |
| 30743 | Fluvanna Women's Correctional Center | 858,179 | 57,814 | 283,043 | — | 15,117 | 4,775 | 28,346 | 420 | 4,957 | 16,781 | 340,598 | 152,966 | 93,106 | 1,007,328 | 1,007,328 | — |
| 30745 | Nottoway Correctional Center | 761,626 | 39,367 | 67,249 | — | 12,049 | 3,806 | 19,804 | 333 | 3,951 | 13,376 | 76,292 | 85,058 | 74,207 | 802,888 | 802,888 | — |
| 30747 | Marion Correctional Treatment Center | 528,736 | 23,977 | 48,381 | — | 7,994 | 2,525 | 9,448 | 221 | 2,621 | 8,875 | 34,941 | 50,935 | 49,239 | 532,719 | 532,719 | — |
| 30748 | Hiram W. Davis Medical Center | 1,028,486 | 65,653 | 33,293 | — | 16,537 | 5,224 | 33,420 | 459 | 5,422 | 18,358 | 75,437 | 98,486 | 101,852 | 1,101,975 | 1,101,975 | — |
| 30749 | Buckingham Correctional Center | 567,689 | 22,436 | 18,441 | — | 8,472 | 2,676 | 8,578 | 235 | 2,778 | 9,405 | 4,900 | 47,481 | 52,183 | 564,574 | 564,574 | — |
| 30751 | Department for the Deaf and Hard-of-Hearing | 70,153 | 8,428 | 1,481 | — | 1,119 | 353 | 5,423 | 31 | 367 | 1,242 | 3,989 | 5,599 | 6,891 | 74,542 | 74,542 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|--|---|---------------------------------------|--|--|--|------------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | 6/30/2020 Actual Net OPEB Liability | | |
| 30752 | Deep Meadow Correctional Center | 715,472 | 125,176 | 15,114 | — | 11,257 | 3,556 | 85,515 | 313 | 3,691 | 12,496 | 32,218 | 45,508 | 69,329 | 750,103 | 750,103 | — |
| 30753 | Deerfield Correctional Center | 767,441 | 47,935 | 53,061 | — | 10,769 | 3,402 | 63,234 | 299 | 3,531 | 11,955 | 27,177 | 56,060 | 66,327 | 717,605 | 717,605 | — |
| 30754 | Augusta Correctional Center | 415,751 | 36,666 | 8,782 | — | 6,069 | 1,917 | 28,593 | 169 | 1,990 | 6,737 | — | 25,807 | 37,378 | 404,381 | 404,381 | — |
| 30756 | Department of Corrections - Division of Institutions | 3,642,254 | 107,986 | 179,279 | — | 55,252 | 17,453 | 25,722 | 1,533 | 18,116 | 61,335 | 128,545 | 339,988 | 340,296 | 3,681,755 | 3,681,755 | — |
| 30757 | Western Region Correctional Field Units | 150,276 | 17,751 | 10,192 | — | 2,429 | 767 | 10,674 | 68 | 796 | 2,696 | 16,006 | 13,273 | 14,960 | 161,844 | 161,844 | — |
| 30761 | Baskerville Correctional Center | 272,398 | 15,777 | 12,205 | — | 3,915 | 1,237 | 16,099 | 108 | 1,284 | 4,346 | 4,900 | 19,654 | 24,114 | 260,897 | 260,897 | — |
| 30765 | Department of Social Services | 12,908,044 | 723,357 | 272,677 | — | 194,683 | 61,498 | 348,675 | 5,401 | 63,833 | 216,119 | 113,381 | 1,019,346 | 1,199,053 | 12,972,895 | 12,972,895 | — |
| 30766 | Virginia Parole Board | 87,784 | 20,721 | 1,854 | — | 1,208 | 382 | 20,292 | 34 | 396 | 1,341 | — | 1,410 | 7,441 | 80,509 | 80,509 | — |
| 30767 | Division of Community Corrections | 1,451,252 | 98,789 | 111,277 | — | 22,034 | 6,960 | 53,054 | 610 | 7,225 | 24,460 | 82,106 | 132,849 | 135,707 | 1,468,259 | 1,468,259 | — |
| 30768 | Keen Mountain Correctional Center | 464,582 | 40,837 | 9,814 | — | 7,082 | 2,237 | 24,195 | 196 | 2,322 | 7,862 | 8,284 | 34,813 | 43,621 | 471,947 | 471,947 | — |
| 30769 | Greensville Correctional Center | 1,267,284 | 95,888 | 36,642 | — | 18,566 | 5,865 | 72,961 | 514 | 6,088 | 20,611 | 7,947 | 87,249 | 114,350 | 1,237,197 | 1,237,197 | — |
| 30770 | Dillwyn Correctional Center | 622,612 | 29,833 | 13,153 | — | 9,137 | 2,886 | 21,622 | 253 | 2,996 | 10,143 | — | 46,054 | 56,271 | 608,822 | 608,822 | — |
| 30771 | Indian Creek Correctional Center | 418,152 | 28,762 | 21,479 | — | 6,075 | 1,919 | 24,516 | 168 | 1,992 | 6,744 | 10,181 | 30,248 | 37,417 | 404,841 | 404,841 | — |
| 30772 | Haynesville Correctional Center | 685,842 | 41,639 | 14,487 | — | 10,492 | 3,314 | 21,246 | 292 | 3,440 | 11,647 | 14,268 | 56,186 | 64,622 | 699,153 | 699,153 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|--|---|---------------------------------------|--|--|--|-----------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | Actual 6/30/2020 Net OPEB Liability | | |
| 30773 | Coffeewood Correctional Center | 465,227 | 60,497 | 9,827 | — | 7,259 | 2,293 | 38,288 | 201 | 2,380 | 8,058 | 17,566 | 32,141 | 44,706 | 483,697 | 483,697 | — |
| 30774 | Lunenburg Correctional Center | 455,259 | 21,876 | 9,617 | — | 7,048 | 2,226 | 9,887 | 195 | 2,311 | 7,824 | 14,115 | 40,258 | 43,408 | 469,652 | 469,652 | — |
| 30775 | Pocahontas State Correctional Center | 498,735 | 43,289 | 29,079 | — | 7,299 | 2,306 | 31,918 | 204 | 2,393 | 8,102 | 14,086 | 35,106 | 44,954 | 486,359 | 486,359 | — |
| 30776 | Green Rock Correctional Center | 567,135 | 18,710 | 20,368 | — | 8,796 | 2,779 | 6,209 | 244 | 2,884 | 9,765 | 24,262 | 55,476 | 54,177 | 586,147 | 586,147 | — |
| 30777 | Department of Juvenile Justice | 8,424,041 | 488,819 | 177,954 | — | 125,958 | 39,788 | 240,713 | 3,494 | 41,299 | 139,827 | 12,964 | 643,074 | 775,775 | 8,393,330 | 8,393,330 | — |
| 30778 | Department of Forensic Science | 3,075,488 | 59,635 | 185,707 | — | 46,410 | 14,660 | — | 1,287 | 15,217 | 51,520 | 121,779 | 300,269 | 285,839 | 3,092,579 | 3,092,579 | — |
| 30785 | River North Correctional Center | 548,027 | 30,598 | 26,894 | — | 8,433 | 2,664 | 16,079 | 234 | 2,765 | 9,361 | 25,751 | 51,181 | 51,935 | 561,912 | 561,912 | — |
| 30794 | Virginia Center for Behavioral Rehabilitation | 2,326,694 | 145,762 | 224,054 | — | 39,607 | 12,511 | 69,292 | 1,099 | 12,986 | 43,968 | 411,613 | 286,551 | 243,942 | 2,639,267 | 2,639,267 | — |
| 30841 | Department of Aviation | 333,321 | 17,481 | 7,041 | — | 5,245 | 1,657 | 8,363 | 146 | 1,720 | 5,822 | 15,036 | 30,567 | 32,302 | 349,485 | 349,485 | — |
| 30848 | Indigent Defense Commission | 4,260,158 | 165,344 | 89,994 | — | 62,924 | 19,877 | 96,404 | 1,747 | 20,631 | 69,852 | — | 332,007 | 387,547 | 4,192,993 | 4,192,993 | — |
| 30851 | Tobacco Indemnification & Revitalization Commission | 141,323 | 2,741 | 8,872 | — | 2,022 | 639 | 4,833 | 56 | 663 | 2,245 | 4,205 | 12,353 | 12,456 | 134,764 | 134,764 | — |
| 30852 | Virginia Tobacco Settlement Foundation | 155,538 | 5,175 | 3,286 | — | 2,270 | 717 | 4,576 | 64 | 744 | 2,520 | — | 12,080 | 13,984 | 151,288 | 151,288 | — |
| 30912 | Department of Veterans Services | 1,436,945 | 27,864 | 334,923 | — | 23,220 | 7,335 | — | 644 | 7,613 | 25,777 | 329,305 | 227,641 | 143,012 | 1,547,299 | 1,547,299 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|---|--|---|--|--|---------------------------------------|--|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | | | 6/30/2020 Net OPEB Liability | Actual 6/30/2020 Net OPEB Liability | |
| 30913 | Veterans Services Foundation | 11,630 | 303 | 8,308 | — | 172 | 54 | 139 | 4 | 56 | 191 | 6,124 | 2,900 | 1,060 | 11,475 | 11,475 | — |
| 30922 | Sitter-Barfoot Veterans Care Center | 1,721,528 | 79,417 | 142,549 | — | 24,894 | 7,864 | 81,555 | 691 | 8,162 | 27,635 | 74,366 | 157,223 | 153,323 | 1,658,837 | 1,658,837 | — |
| 30937 | Southern Virginia Higher Education Center | 291,044 | 5,643 | 11,546 | — | 4,149 | 1,311 | 10,816 | 115 | 1,361 | 4,606 | 4,346 | 22,767 | 25,557 | 276,503 | 276,503 | — |
| 30938 | New College Institute | 105,968 | 3,581 | 14,480 | — | 1,502 | 474 | 5,500 | 42 | 492 | 1,667 | 9,634 | 9,882 | 9,247 | 100,063 | 100,063 | — |
| 30942 | Virginia Museum of Natural History | 199,752 | 25,297 | 4,220 | — | 2,680 | 846 | 32,712 | 74 | 879 | 2,975 | — | 6,537 | 16,504 | 178,552 | 178,552 | — |
| 30948 | Southwest Virginia Higher Education Center | 151,568 | 15,405 | 5,490 | — | 2,047 | 647 | 21,709 | 57 | 671 | 2,273 | 1,574 | 7,369 | 12,608 | 136,416 | 136,416 | — |
| 30957 | Commonwealth's Attorneys' Services Council | 59,815 | 5,736 | 5,758 | — | 953 | 301 | 3,150 | 26 | 313 | 1,058 | 6,811 | 5,802 | 5,873 | 63,526 | 63,526 | — |
| 30960 | Department of Fire Programs | 517,474 | 32,321 | 12,012 | — | 7,769 | 2,454 | 15,574 | 216 | 2,547 | 8,624 | 3,402 | 38,735 | 47,846 | 517,664 | 517,664 | — |
| 30961 | Division of Capitol Police | 64,615 | 1,792 | 1,364 | — | 1,159 | 366 | 435 | 32 | 380 | 1,286 | 10,816 | 8,742 | 7,134 | 77,205 | 77,205 | — |
| 30999 | Department of Alcoholic Beverage Control | 6,540,606 | 126,825 | 447,124 | — | 100,427 | 31,724 | — | 2,786 | 32,928 | 111,485 | 396,547 | 678,711 | 618,533 | 6,692,080 | 6,692,080 | — |
| 33010 | Virginia Outdoors Foundation | 272,583 | 14,436 | 26,719 | — | 4,265 | 1,347 | 6,300 | 118 | 1,398 | 4,735 | 27,698 | 28,147 | 26,270 | 284,214 | 284,214 | — |
| 35106 | Arlington County Health Department | 8,861 | 172 | 341 | — | 129 | 41 | 154 | 3 | 42 | 144 | 124 | 745 | 797 | 8,629 | 8,629 | — |
| 35129 | Fairfax County Health Department | 352,521 | 144,108 | 7,447 | — | 4,742 | 1,498 | 130,792 | 131 | 1,555 | 5,264 | — | (13,918) | 29,205 | 315,977 | 315,977 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Deferred Outflows Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference | |
|---------------|---|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|--|---|--|--|---------------------------------------|--|------------|---|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | | | 6/30/2020 Net OPEB Liability | 6/30/2020 Actual Net OPEB Liability | | |
| 35885 | Fort Monroe Federal Area Development Authority | 200,122 | 20,261 | 26,801 | — | 2,911 | 920 | 16,963 | 83 | 954 | 3,231 | 17,148 | 17,699 | 17,928 | 193,975 | 193,975 | — |
| 70156 | Department of State Police | 83,353 | 10,788 | 1,762 | — | 1,138 | 359 | 12,840 | 32 | 373 | 1,263 | — | 3,125 | 7,008 | 75,827 | 75,827 | — |
| 70203 | Woodrow Wilson Rehabilitation Center | 49,015 | 2,570 | 3,455 | — | 621 | 196 | 7,440 | 16 | 204 | 690 | 1,838 | 2,607 | 3,825 | 41,403 | 41,403 | — |
| 70204 | The College of William and Mary | 150,830 | 9,375 | 26,156 | — | 2,250 | 711 | 4,977 | 64 | 738 | 2,497 | 17,604 | 16,754 | 13,858 | 149,910 | 149,910 | — |
| 70207 | University of Virginia - Academic Division | 372,921 | 7,232 | 19,343 | — | 6,210 | 1,962 | — | 172 | 2,036 | 6,894 | 44,064 | 46,283 | 38,250 | 413,837 | 413,837 | — |
| 70208 | Virginia Polytechnic Institute and State University | 311,259 | 24,938 | 6,575 | — | 4,546 | 1,436 | 19,643 | 126 | 1,491 | 5,047 | — | 20,282 | 28,001 | 302,942 | 302,942 | — |
| 70211 | Virginia Military Institute | 71,723 | 6,227 | 15,361 | — | 1,061 | 335 | 4,211 | 29 | 348 | 1,178 | 10,792 | 7,891 | 6,534 | 70,686 | 70,686 | — |
| 70212 | Virginia State University | 117,322 | 4,693 | 17,633 | — | 1,984 | 627 | 1,838 | 56 | 650 | 2,202 | 24,810 | 16,760 | 12,218 | 132,193 | 132,193 | — |
| 70213 | Norfolk State University | 133,107 | 28,076 | 20,347 | — | 1,763 | 557 | 32,660 | 48 | 578 | 1,958 | 12,074 | 7,852 | 10,861 | 117,505 | 117,505 | — |
| 70214 | Longwood University | 106,338 | 2,062 | 11,288 | — | 1,433 | 453 | 8,591 | 40 | 470 | 1,591 | 6,688 | 8,874 | 8,825 | 95,473 | 95,473 | — |
| 70215 | University of Mary Washington | 124,891 | 5,043 | 18,367 | — | 1,871 | 591 | 2,111 | 52 | 613 | 2,077 | 11,844 | 14,608 | 11,523 | 124,665 | 124,665 | — |
| 70216 | James Madison University | 224,399 | 4,351 | 20,136 | — | 3,186 | 1,007 | 9,052 | 89 | 1,045 | 3,537 | 12,128 | 19,794 | 19,628 | 212,334 | 212,334 | — |
| 70217 | Radford University | 148,245 | 14,967 | 17,396 | — | 2,120 | 670 | 14,326 | 59 | 695 | 2,354 | 11,484 | 11,047 | 13,058 | 141,281 | 141,281 | — |
| 70221 | Old Dominion University | 305,814 | 5,930 | 15,653 | — | 4,430 | 1,400 | 7,442 | 123 | 1,453 | 4,918 | 6,777 | 26,427 | 27,286 | 295,231 | 295,231 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---|---|--|--|---|--|---|--|--|---------------------------------------|--|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | | | 6/30/2020 Net OPEB Liability | 6/30/2020 Actual Net OPEB Liability | |
| 70236 | Virginia Commonwealth University | 608,673 | 18,252 | 40,138 | — | 9,823 | 3,103 | 4,900 | 273 | 3,221 | 10,904 | 62,902 | 68,774 | 60,497 | 654,538 | 654,538 | — |
| 70241 | Richard Bland College | 25,385 | 569 | 5,111 | — | 377 | 119 | 139 | 10 | 124 | 419 | 3,150 | 3,568 | 2,325 | 25,154 | 25,154 | — |
| 70242 | Christopher Newport University | 122,400 | 17,837 | 2,586 | — | 1,936 | 611 | 11,294 | 53 | 635 | 2,149 | 6,060 | 8,193 | 11,920 | 128,980 | 128,980 | — |
| 70246 | University of Virginia's College at Wise | 46,338 | 5,293 | 979 | — | 749 | 237 | 3,538 | 20 | 246 | 832 | 3,222 | 4,106 | 4,615 | 49,939 | 49,939 | — |
| 70247 | George Mason University | 373,013 | 38,437 | 35,291 | — | 5,318 | 1,680 | 37,940 | 148 | 1,744 | 5,903 | 20,822 | 27,264 | 32,751 | 354,351 | 354,351 | — |
| 70280 | Northern Virginia Community College | 379,475 | 32,009 | 8,017 | — | 5,713 | 1,805 | 18,782 | 159 | 1,873 | 6,342 | 2,761 | 27,582 | 35,187 | 380,697 | 380,697 | — |
| 70282 | Piedmont Virginia Community College | 17,353 | 2,959 | 2,654 | — | 322 | 102 | 2,111 | 9 | 106 | 358 | 5,103 | 2,768 | 1,986 | 21,481 | 21,481 | — |
| 70283 | J. Sargeant Reynolds Community College | 82,338 | 6,933 | 1,816 | — | 1,227 | 388 | 3,751 | 34 | 402 | 1,363 | 62 | 5,404 | 7,560 | 81,794 | 81,794 | — |
| 70286 | Virginia Western Community College | 47,538 | 7,092 | 1,005 | — | 756 | 239 | 4,966 | 20 | 248 | 840 | 2,607 | 3,677 | 4,657 | 50,399 | 50,399 | — |
| 70291 | Blue Ridge Community College | 6,830 | 5,776 | 4,387 | — | 110 | 35 | 4,286 | 4 | 36 | 122 | 3,875 | 198 | 679 | 7,344 | 7,344 | — |
| 70292 | Central Virginia Community College | 32,677 | 866 | 691 | — | 478 | 151 | 724 | 13 | 157 | 531 | — | 2,599 | 2,945 | 31,854 | 31,854 | — |
| 70293 | Thomas Nelson Community College | 57,231 | 3,114 | 8,071 | — | 694 | 219 | 10,513 | 18 | 228 | 771 | 4,724 | 3,955 | 4,276 | 46,268 | 46,268 | — |
| 70294 | Southwest Virginia Community College | 25,569 | 496 | 4,164 | — | 291 | 92 | 5,062 | 9 | 95 | 323 | 2,917 | 1,362 | 1,792 | 19,370 | 19,370 | — |
| 70296 | Virginia Highlands Community College | 8,677 | 244 | 182 | — | 105 | 33 | 1,444 | 4 | 34 | 116 | — | 310 | 644 | 6,977 | 6,977 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 Deferred Investment Experience | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | PLUS: FY 2020 LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference | |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|---|--|---|--|---|--|---|--|---|---------------------------------------|--|------------|---|
| | | | | | | Deferred Inflows Expected vs Actual Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected vs Actual Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | | | 6/30/2020 Net OPEB Liability | Actual 6/30/2020 Net OPEB Liability | | |
| 70297 | Germanna Community College | 23,907 | 695 | 505 | — | 238 | 75 | 6,784 | 6 | 78 | 265 | — | — | 1,467 | 15,882 | 15,882 | — |
| 70298 | Lord Fairfax Community College | 26,584 | 3,740 | 7,012 | — | 457 | 144 | 2,450 | 12 | 150 | 508 | 8,302 | 4,062 | 2,818 | 30,477 | 30,477 | — |
| 70299 | Mountain Empire Community College | 14,215 | 353 | 3,526 | — | 158 | 50 | 3,054 | 4 | 52 | 176 | 2,450 | 1,070 | 975 | 10,557 | 10,557 | — |
| 70402 | Marine Resources Commission | 443,443 | 47,053 | 23,479 | — | 7,205 | 2,276 | 27,908 | 201 | 2,362 | 7,998 | 44,040 | 40,264 | 44,376 | 480,117 | 480,117 | — |
| 70403 | Department of Game and Inland Fisheries | 1,261,377 | 24,460 | 147,130 | — | 17,299 | 5,465 | 84,997 | 480 | 5,672 | 19,204 | 92,576 | 110,407 | 106,545 | 1,152,740 | 1,152,740 | — |
| 70701 | Department of Corrections - Central Administration | — | 4,031 | 3,050 | — | — | — | 3,062 | — | — | — | 2,100 | (19) | — | — | — | — |
| 70716 | Virginia Correctional Center for Women | 913,287 | 61,632 | 83,681 | — | 13,079 | 4,132 | 62,531 | 364 | 4,288 | 14,519 | 51,837 | 69,607 | 80,556 | 871,555 | 871,555 | — |
| 70718 | Bland Correctional Center | 929,902 | 45,549 | 23,345 | — | 13,657 | 4,314 | 32,386 | 379 | 4,478 | 15,160 | 2,979 | 69,385 | 84,110 | 910,020 | 910,020 | — |
| 70733 | Sussex I State Prison | 1,414,330 | 134,818 | 29,877 | — | 20,612 | 6,511 | 109,762 | 572 | 6,758 | 22,882 | — | 87,875 | 126,952 | 1,373,521 | 1,373,521 | — |
| 70734 | Sussex II State Prison | 1,262,576 | 226,328 | 144,422 | — | 19,042 | 6,015 | 149,692 | 529 | 6,243 | 21,138 | 105,843 | 82,658 | 117,276 | 1,268,868 | 1,268,868 | — |
| 70735 | Wallen Ridge State Prison | 1,702,605 | 84,739 | 35,966 | — | 25,383 | 8,018 | 39,403 | 704 | 8,323 | 28,178 | — | 131,984 | 156,337 | 1,691,426 | 1,691,426 | — |
| 70737 | St. Brides Correctional Center | 934,887 | 49,126 | 38,292 | — | 13,495 | 4,263 | 50,424 | 374 | 4,425 | 14,981 | 14,086 | 70,992 | 83,118 | 899,279 | 899,279 | — |
| 70741 | Red Onion State Prison | 1,719,681 | 80,437 | 36,328 | — | 25,448 | 8,039 | 47,365 | 706 | 8,344 | 28,250 | — | 132,234 | 156,731 | 1,695,741 | 1,695,741 | — |
| 70743 | Fluvanna Women's Correctional Center | 1,081,839 | 151,849 | 22,853 | — | 15,399 | 4,864 | 138,678 | 427 | 5,049 | 17,095 | — | 46,527 | 94,844 | 1,026,148 | 1,026,148 | — |
| 70745 | Nottoway Correctional Center | 1,489,468 | 61,167 | 32,158 | — | 22,742 | 7,184 | 22,572 | 631 | 7,457 | 25,246 | 29,096 | 127,105 | 140,069 | 1,515,445 | 1,515,445 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|--|---|--|---|--|---|---------------------------------------|--|--|--|-----------|------------|
| | | | | | Deferred Investment Experience | Deferred Inflows Expected vs Actual Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected vs Actual Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | | | Actual 6/30/2020 Net OPEB Liability | | |
| 70747 | Marion Correctional Treatment Center | 782,395 | 40,304 | 16,527 | — | 12,279 | 3,879 | 19,377 | 341 | 4,026 | 13,631 | 33,523 | 71,687 | 75,626 | 818,219 | 818,219 | — |
| 70749 | Buckingham Correctional Center | 1,375,007 | 145,494 | 69,838 | — | 21,418 | 6,766 | 87,664 | 594 | 7,023 | 23,777 | 82,779 | 110,151 | 131,914 | 1,427,225 | 1,427,225 | — |
| 70752 | Deep Meadow Correctional Center | 2,339,801 | 139,805 | 113,475 | — | 36,653 | 11,578 | 73,316 | 1,017 | 12,018 | 40,689 | 140,599 | 229,288 | 225,748 | 2,442,447 | 2,442,447 | — |
| 70753 | Deerfield Correctional Center | 1,630,421 | 94,955 | 44,544 | — | 22,586 | 7,135 | 144,950 | 626 | 7,406 | 25,073 | 8,133 | 96,783 | 139,111 | 1,505,071 | 1,505,071 | — |
| 70754 | Augusta Correctional Center | 1,123,285 | 88,696 | 63,827 | — | 19,985 | 6,313 | 50,830 | 554 | 6,553 | 22,186 | 211,635 | 142,888 | 123,090 | 1,331,752 | 1,331,752 | — |
| 70756 | Department of Corrections - Division of Institutions | 69,322 | 5,536 | 1,464 | — | 985 | 311 | 6,026 | 28 | 323 | 1,093 | — | 4,188 | 6,066 | 65,638 | 65,638 | — |
| 70757 | Western Region Correctional Field Units | 563,812 | 36,207 | 11,910 | — | 8,501 | 2,685 | 19,358 | 235 | 2,787 | 9,438 | 4,833 | 44,005 | 52,361 | 566,502 | 566,502 | — |
| 70761 | Baskerville Correctional Center | 540,366 | 32,614 | 18,817 | — | 7,894 | 2,494 | 25,786 | 220 | 2,588 | 8,763 | 5,960 | 39,116 | 48,619 | 526,017 | 526,017 | — |
| 70767 | Division of Community Corrections | 6,146,823 | 329,479 | 129,849 | — | 93,746 | 29,613 | 149,873 | 2,601 | 30,737 | 104,068 | 111,769 | 501,831 | 577,379 | 6,246,848 | 6,246,848 | — |
| 70768 | Keen Mountain Correctional Center | 1,074,086 | 85,350 | 22,689 | — | 16,151 | 5,102 | 49,346 | 447 | 5,296 | 17,930 | 6,751 | 79,176 | 99,478 | 1,076,270 | 1,076,270 | — |
| 70769 | Greensville Correctional Center | 3,002,289 | 301,953 | 97,273 | — | 45,286 | 14,305 | 178,474 | 1,257 | 14,848 | 50,272 | 53,871 | 207,433 | 278,915 | 3,017,670 | 3,017,670 | — |
| 70770 | Dillwyn Correctional Center | 1,203,132 | 103,621 | 25,416 | — | 18,236 | 5,760 | 60,021 | 505 | 5,979 | 20,244 | 15,573 | 87,859 | 112,315 | 1,215,165 | 1,215,165 | — |
| 70771 | Indian Creek Correctional Center | 855,317 | 60,857 | 38,426 | — | 13,001 | 4,107 | 32,544 | 361 | 4,263 | 14,432 | 29,508 | 69,735 | 80,072 | 866,323 | 866,323 | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference |
|--|--|------------------------------|--------------------------------|---------------------------------|--|--|---------------------------------------|--|---|--|------------------------------|-------------------------------------|-------------------------------------|---|-----------------------|-----------------------|-------------|
| | | | | | Deferred Inflows Investment Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows vs Actual Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | 6/30/2020 Net OPEB Liability | 6/30/2020 Actual Net OPEB Liability | | | | | |
| 70772 | Haynesville Correctional Center | 1,328,484 | 108,729 | 50,638 | — | 19,443 | 6,142 | 84,198 | 540 | 6,375 | 21,583 | 17,148 | 92,891 | 119,747 | 1,295,582 | 1,295,582 | — |
| 70773 | Coffeewood Correctional Center | 982,333 | 79,311 | 20,751 | — | 14,414 | 4,553 | 60,254 | 400 | 4,726 | 16,001 | — | 66,490 | 88,779 | 960,510 | 960,510 | — |
| 70774 | Lunenburg Correctional Center | 1,028,394 | 28,479 | 27,062 | — | 14,873 | 4,698 | 33,118 | 411 | 4,877 | 16,511 | 3,674 | 80,087 | 91,603 | 991,079 | 991,079 | — |
| 70775 | Pocahontas State Correctional Center | 958,702 | 51,349 | 38,552 | — | 13,655 | 4,313 | 62,589 | 378 | 4,477 | 15,159 | 12,598 | 70,475 | 84,102 | 909,927 | 909,927 | — |
| 70776 | Green Rock Correctional Center | 975,779 | 26,983 | 32,231 | — | 14,746 | 4,658 | 6,124 | 408 | 4,835 | 16,370 | 19,289 | 87,551 | 90,822 | 982,634 | 982,634 | — |
| 70777 | Department of Juvenile Justice | 1,667,159 | 661,878 | 35,218 | — | 22,224 | 7,020 | 615,338 | 616 | 7,287 | 24,671 | — | (64,005) | 136,879 | 1,480,927 | 1,480,927 | — |
| 70785 | River North Correctional Center | 1,206,639 | 23,397 | 84,909 | — | 17,693 | 5,589 | 17,566 | 491 | 5,801 | 19,641 | 45,058 | 112,698 | 108,973 | 1,178,995 | 1,178,995 | — |
| 70786 | Culpeper Correctional Center for Women | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 70961 | Division of Capitol Police | 548,766 | 43,427 | 68,445 | — | 8,114 | 2,563 | 26,792 | 224 | 2,661 | 9,008 | 44,378 | 48,132 | 49,976 | 540,706 | 540,706 | — |
| 70999 | Department of Alcoholic Beverage Control | 757,934 | 104,964 | 16,012 | — | 10,887 | 3,439 | 90,388 | 301 | 3,570 | 12,086 | — | 34,427 | 67,055 | 725,501 | 725,501 | — |
| Total for All Covered Employers | | \$923,071,251 | \$ 48,456,100 | \$ 50,056,779 | \$ — | \$ 13,776,398 | \$ 4,351,788 | \$ 32,059,384 | \$ 382,193 | \$ 4,517,015 | \$ 15,293,324 | \$ 32,059,384 | \$ 79,320,239 | \$ 84,849,070 | \$ 918,006,087 | \$ 918,006,087 | \$ — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - State

For the Plan Year Ended and Measurement Date of June 30, 2020

| Employer Code | Entity | 6/30/2019 Net OPEB Liability | PLUS: FY 2019 Deferred Inflows | LESS: FY 2019 Deferred Outflows | LESS: FY 2020 Deferred Investment Experience | LESS: FY 2020 | LESS: FY 2020 | LESS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 | PLUS: FY 2020 Employer OPEB Expense | LESS: FY 2020 Normal Employer Contributions | Calculated | | Difference | |
|------------------------|--|------------------------------------|--------------------------------------|---------------------------------------|---|---|---|--|--|--|---|--|--|---------------------------------------|--|-----------------------|-------------|
| | | | | | | Deferred Inflows Expected Experience | Deferred Inflows Change In Assumptions | Deferred Inflows Change In Proportion | Deferred Outflows Expected Experience | Deferred Outflows Change In Assumptions | Deferred Outflows Change In Proportion | | | 6/30/2020 Net OPEB Liability | Actual 6/30/2020 Net OPEB Liability | | |
| 1XXXX | Judicial Retirement System Employees | 9,256,005 | 517,674 | 212,626 | — | 142,970 | 45,164 | 286,073 | 3,967 | 46,878 | 158,713 | 315,176 | 795,951 | 880,556 | 9,526,975 | 9,526,975 | — |
| 2XXXX | State Police Officers Retirement System Employees | 17,133,310 | 775,217 | 1,207,500 | — | 250,033 | 78,982 | 620,891 | 6,936 | 81,981 | 277,565 | 647,358 | 1,436,259 | 1,539,960 | 16,661,260 | 16,661,260 | — |
| 35885 | Fort Monroe Federal Area Development Authority | 200,122 | 20,261 | 26,801 | — | 2,911 | 920 | 16,963 | 83 | 954 | 3,231 | 17,148 | 17,699 | 17,928 | 193,975 | 193,975 | — |
| 3XXXX | All Other State Agencies | 849,070,753 | 43,307,454 | 46,641,791 | — | 12,672,988 | 4,003,231 | 28,225,876 | 351,583 | 4,155,224 | 14,068,410 | 29,601,006 | 73,521,229 | 78,053,113 | 844,478,660 | 844,478,660 | — |
| 7XXXX | Virginia Law Officers' Retirement System Employees | 47,411,061 | 3,835,494 | 1,968,061 | — | 707,496 | 223,491 | 2,909,581 | 19,624 | 231,978 | 785,405 | 1,478,696 | 3,549,101 | 4,357,513 | 47,145,217 | 47,145,217 | — |
| Sub-total State | | \$923,071,251 | \$ 48,456,100 | \$ 50,056,779 | \$ — | \$ 13,776,398 | \$ 4,351,788 | \$ 32,059,384 | \$ 382,193 | \$ 4,517,015 | \$ 15,293,324 | \$ 32,059,384 | \$ 79,320,239 | \$ 84,849,070 | \$ 918,006,087 | \$ 918,006,087 | \$ — |