

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21	PLUS: FY 2021	LESS: FY21	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	Calculated June 30, 2021 Net Pension Liability	Actual June 30, 2021 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 Change In Assumptions	Deferred Outflows Change In Proportion						
VRS State Plan Total		\$7,244,857,701	\$ 188,254,770	\$1,061,280,189	\$2,497,114,071	\$ 208,274,528	\$ 119,190,655	\$ 32,673,593	\$ —	\$ 416,990,039	\$ 119,190,655	\$ 120,900,292	\$ 609,777,928	\$3,627,229,679	\$3,627,229,679	\$ —
Employer Allocation																
30100	Senate	\$ 11,222,285	\$ 173,587	\$ 1,609,633	\$ 4,044,326	\$ 337,321	\$ 17,921	\$ 52,918	\$ —	\$ 675,357	\$ 411,841	\$ 335,471	\$ 987,597	\$ 5,874,661	\$ 5,874,661	\$ —
30101	House of Delegates	18,912,701	318,007	2,581,260	6,765,181	564,257	67,461	88,519	—	1,129,709	496,874	511,249	1,652,009	9,826,891	9,826,891	—
30103	Magistrate System	31,829,558	815,936	4,269,604	11,164,847	931,216	162,557	146,087	—	1,864,404	424,258	392,064	2,726,376	16,217,707	16,217,707	—
30107	Division of Legislative Services	9,362,530	376,823	1,223,484	3,228,519	269,278	101,643	42,244	—	539,126	2,755	(22,527)	788,382	4,689,645	4,689,645	—
30109	Division of Legislative Automated Systems	2,873,310	56,813	441,690	1,028,811	85,810	10,963	13,462	—	171,800	96,214	101,322	251,229	1,494,418	1,494,418	—
30110	Joint Legislative Audit and Review Commission	4,541,077	84,922	835,786	1,594,407	132,983	15,392	20,862	—	266,248	190,243	180,547	389,345	2,315,986	2,315,986	—
30111	Supreme Court	33,060,459	366,649	4,507,317	11,675,257	973,787	12,018	152,765	—	1,949,637	600,478	848,519	2,851,016	16,959,112	16,959,112	—
30112	Judicial Inquiry and Review Commission	658,558	10,678	88,170	253,957	21,181	1,581	3,323	—	42,408	50,390	30,436	62,015	368,889	368,889	—
30114	General District Courts	55,422,436	1,057,520	7,680,248	19,175,089	1,599,319	302,247	250,897	—	3,202,025	204,115	1,155,468	4,682,424	27,853,134	27,853,134	—
30115	Juvenile and Domestic Relations District Courts	33,365,468	578,491	4,640,785	11,571,377	965,123	146,343	151,406	—	1,932,290	147,740	782,103	2,825,650	16,808,220	16,808,220	—
30116	Combined District Courts	10,255,096	820,386	1,375,502	3,402,068	283,753	632,212	44,515	—	568,107	—	(222,069)	830,762	4,941,738	4,941,738	—
30117	Virginia State Bar	10,905,685	306,710	1,425,141	3,784,127	315,619	34,872	49,514	—	631,907	46,379	40,326	924,058	5,496,704	5,496,704	—
30119	Office of the Lieutenant Governor	134,030	25,651	45,788	47,195	3,937	14,873	618	—	7,881	9,428	14,265	11,526	68,554	68,554	—
30121	Office of the Governor	2,243,008	22,825	561,437	770,609	64,274	4,592	10,083	—	128,683	113,773	190,080	188,177	1,119,363	1,119,363	—

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					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	Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	June 30, 2021 Net Pension Liability	June 30, 2021 Net Pension Liability			
30122	Department of Planning and Budget	6,803,646	104,951	890,683	2,292,600	191,218	117,148	29,998	—	382,839	634	59,578	559,837	3,330,160	3,330,160	—
30123	Department of Military Affairs	24,104,366	308,214	3,808,845	8,419,020	702,198	—	110,159	—	1,405,882	562,753	723,761	2,055,867	12,229,205	12,229,205	—
30125	Virginia Court of Appeals	6,195,802	322,397	831,705	2,280,864	190,239	158,825	29,844	—	380,879	275,159	127,634	556,971	3,313,111	3,313,111	—
30127	Department of Emergency Management	13,374,732	695,365	2,020,027	5,817,027	485,175	284,683	76,113	—	971,378	2,219,769	1,139,664	1,420,478	8,449,631	8,449,631	—
30128	Virginia Veterans Care Center	15,213,476	216,856	2,666,173	5,290,636	441,271	24,667	69,226	—	883,477	486,050	530,609	1,291,935	7,685,012	7,685,012	—
30129	Department of Human Resource Management	14,228,176	144,784	2,380,088	4,907,329	409,301	—	64,210	—	819,469	245,360	521,285	1,198,334	7,128,232	7,128,232	—
30132	State Board of Elections	5,919,049	60,231	1,585,851	2,160,753	180,219	—	28,272	—	360,821	573,601	651,132	527,641	3,138,642	3,138,642	—
30133	Auditor of Public Accounts	13,739,148	603,698	1,808,378	4,781,474	398,804	267,911	62,563	—	798,453	84,493	81,234	1,167,602	6,945,420	6,945,420	—
30136	Virginia Information Technologies Agency (VITA)	34,276,871	441,436	4,550,429	12,086,282	1,008,068	—	158,143	—	2,018,273	533,116	724,482	2,951,388	17,556,154	17,556,154	—
30140	Department of Criminal Justice Services	13,191,437	142,069	2,680,762	4,864,378	405,719	—	63,648	—	812,297	1,145,859	849,241	1,187,848	7,065,844	7,065,844	—
30141	Office of the Attorney General and Department of Law	47,524,093	1,018,598	6,382,999	16,807,076	1,401,813	179,635	219,913	—	2,806,593	890,478	829,451	4,104,171	24,413,432	24,413,432	—
30143	Office of the Attorney General - Division of Debt Collection	2,356,028	159,722	348,351	704,436	58,754	281,045	9,217	—	117,633	950	(55,703)	172,020	1,023,241	1,023,241	—

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						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience									
30146	Science Museum of Virginia	5,796,611	278,867	769,066	1,627,619	135,754	815,648	21,297	—	271,794	843	(259,643)	397,453	2,364,229	2,364,229	—
30147	Office of the State Inspector General	5,238,032	53,302	791,636	1,745,483	145,584	110,208	22,839	—	291,476	22,189	126,741	426,235	2,535,433	2,535,433	—
30148	Virginia Commission for the Arts	340,508	8,327	86,565	131,348	10,956	—	1,719	—	21,934	51,478	27,769	32,074	190,792	190,792	—
30151	Department of Accounts	19,853,083	274,133	2,971,107	6,899,027	575,421	—	90,271	—	1,152,060	311,705	470,306	1,684,693	10,021,310	10,021,310	—
30152	Department of the Treasury	12,862,520	130,888	1,978,831	4,596,937	383,413	—	60,149	—	767,637	441,891	496,002	1,122,539	6,677,367	6,677,367	—
30154	Department of Motor Vehicles	156,780,170	1,861,043	21,039,061	53,915,939	4,496,918	226,656	705,465	—	9,003,357	337,572	2,473,468	13,165,897	78,316,604	78,316,604	—
30156	Department of State Police	60,464,134	855,982	8,230,460	22,454,799	1,872,868	147,406	293,811	—	3,749,700	3,041,042	2,401,309	5,483,308	32,617,137	32,617,137	—
30157	Compensation Board	1,472,155	57,978	203,250	546,868	45,613	9,296	7,156	—	91,321	76,875	27,447	133,541	794,364	794,364	—
30160	Virginia Criminal Sentencing Commission	1,116,433	22,163	183,872	384,805	32,095	—	5,035	—	64,258	20,410	25,397	93,967	558,957	558,957	—
30161	Department of Taxation	79,692,711	1,804,344	10,480,694	26,802,524	2,235,494	1,726,271	350,699	—	4,475,721	26,459	372,547	6,544,991	38,932,507	38,932,507	—
30162	Department of Accounts - Transfer Payments (CHRF)	205,029	2,087	32,318	71,667	5,978	—	938	—	11,968	2,946	8,598	17,501	104,102	104,102	—
30164	Virginia Management Fellows Administration	999,066	10,167	529,204	209,758	17,495	247,508	2,745	—	35,027	188,181	124,688	51,222	304,687	304,687	—
30165	Department of Housing and Community Development	10,447,085	159,338	1,430,808	4,264,072	355,649	21,083	55,793	—	712,052	1,250,708	681,750	1,041,256	6,193,858	6,193,858	—

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					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	June 30, 2021 Net Pension Liability	June 30, 2021 Net Pension Liability		
30166	Secretary of the Commonwealth	828,811	67,593	187,674	276,930	23,097	27,352	3,624	—	46,244	48,604	(9,939)	67,624	402,260	402,260	—
30170	Council on Human Rights	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30171	State Corporation Commission	81,174,284	1,869,288	10,705,250	28,086,041	2,342,547	573,167	367,493	—	4,690,054	197,456	1,063,750	6,858,417	40,796,903	40,796,903	—
30172	State Lottery Department	34,725,327	432,766	5,262,062	13,142,311	1,096,149	—	171,961	—	2,194,619	2,489,871	1,785,350	3,209,262	19,090,110	19,090,110	—
30174	Virginia College Savings Plan	15,304,038	155,733	2,972,251	5,735,122	478,343	—	75,041	—	957,701	1,342,599	1,081,740	1,400,477	8,330,659	8,330,659	—
30175	VA Office of Protection and Advocacy	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30180	Secretary of Administration	1,054,127	51,494	144,429	510,160	42,550	24,966	6,675	—	85,191	271,590	118,650	124,579	741,043	741,043	—
30181	Department of Labor and Industry	13,500,792	341,838	1,928,204	4,975,250	414,967	57,666	65,099	—	830,811	692,303	387,058	1,214,922	7,226,892	7,226,892	—
30182	Virginia Employment Commission	57,931,331	1,311,771	8,035,882	24,805,832	2,068,958	287,165	324,573	—	4,142,296	9,123,462	4,453,989	6,057,411	36,032,174	36,032,174	—
30183	Secretary of Natural and Historic Resources	—	138,674	—	—	—	37,739	—	—	—	—	(100,935)	—	—	—	—
30185	Secretary of Education	292,692	115,068	57,765	85,651	7,145	68,282	1,121	—	14,303	11,951	(70,963)	20,915	124,414	124,414	—
30186	Secretary of Transportation	258,642	128,415	33,799	90,645	7,561	59,515	1,186	—	15,137	2,755	(60,811)	22,136	131,668	131,668	—
30187	Secretary of Public Safety	865,761	55,648	166,771	260,699	21,744	98,024	3,411	—	43,534	19,714	1,514	63,661	378,683	378,683	—
30188	Secretary of Health and Human Resources	—	64,721	—	11,736	980	19,397	154	—	1,960	21,583	(36,391)	2,866	17,048	17,048	—

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					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	PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	June 30, 2021 Net Pension Liability	June 30, 2021 Net Pension Liability			
30190	Secretary of Finance	573,069	32,609	90,910	200,518	16,724	10,646	2,624	—	33,484	11,354	5,891	48,966	291,267	291,267	—
30191	Virginia Workers' Compensation Commission	31,379,652	520,565	4,487,494	10,751,574	896,746	198,027	140,679	—	1,795,392	225,490	514,923	2,625,460	15,617,400	15,617,400	—
30192	Secretary of Commerce and Trade	89,836	21,299	57,081	31,963	2,666	12,483	418	—	5,337	19,865	21,672	7,806	46,428	46,428	—
30193	Secretary of Agriculture and Forestry	449,906	7,614	184,017	158,567	13,225	1,859	2,075	—	26,479	54,605	86,040	38,721	230,330	230,330	—
30194	Department of General Services	61,859,493	752,635	9,490,791	21,003,976	1,751,859	583,641	274,827	—	3,507,428	788,617	1,286,010	5,129,026	30,509,717	30,509,717	—
30199	Department of Conservation and Recreation	40,392,979	1,068,083	5,606,535	13,943,635	1,162,985	402,376	182,446	—	2,328,431	81,834	720,783	3,404,938	20,254,087	20,254,087	—
30200	Office of Children's Services	1,731,521	38,302	250,048	583,326	48,653	33,018	7,633	—	97,409	1,327	28,619	142,446	847,320	847,320	—
30201	Department of Education - Central Office Operations	39,948,145	406,511	6,569,631	14,757,694	1,230,882	—	193,098	—	2,464,369	2,486,337	2,100,038	3,603,727	21,436,564	21,436,564	—
30202	The Library of Virginia	11,687,404	130,639	1,636,449	4,125,732	344,111	7,170	53,983	—	688,951	212,822	340,045	1,007,473	5,992,909	5,992,909	—
30203	Woodrow Wilson Rehabilitation Center	18,178,797	2,207,999	2,391,516	5,392,768	449,790	2,649,864	70,562	—	900,532	—	(1,323,712)	1,316,875	7,833,365	7,833,365	—
30204	The College of William and Mary	102,575,593	3,167,812	13,404,449	34,864,956	2,907,951	1,987,060	456,192	—	5,822,057	—	300,285	8,513,779	50,643,744	50,643,744	—
30206	Virginia Commonwealth University Health System Authority	36,297,461	7,409,998	4,743,307	10,364,022	864,422	7,286,899	135,608	—	1,730,675	—	(4,729,815)	2,530,823	15,054,454	15,054,454	—

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30207	University of Virginia - Academic Division	554,101,928	7,647,409	81,953,849	188,120,587	15,690,399	6,496,799	2,461,471	—	31,414,025	3,315,974	12,516,639	45,937,745	273,258,067	273,258,067	—
30208	Virginia Polytechnic Institute and State University	460,399,840	9,753,966	60,164,472	156,701,150	13,069,830	5,865,316	2,050,363	—	26,167,334	—	3,313,780	38,265,334	227,619,181	227,619,181	—
30209	University of Virginia Medical Center	66,669,354	6,365,085	8,712,268	21,771,838	1,815,904	5,165,690	284,875	—	3,635,653	—	(2,547,645)	5,316,532	31,625,090	31,625,090	—
30211	Virginia Military Institute	28,929,441	302,216	3,860,845	10,208,702	851,468	—	133,576	—	1,704,739	471,174	701,604	2,492,894	14,828,841	14,828,841	—
30212	Virginia State University	58,347,910	1,836,280	7,834,014	19,264,985	1,606,818	2,316,698	252,074	—	3,217,036	54,713	2,592	4,704,375	27,983,715	27,983,715	—
30213	Norfolk State University	61,687,790	1,667,265	8,801,578	21,563,329	1,798,513	631,320	282,146	—	3,600,834	848,130	1,296,408	5,265,616	31,322,217	31,322,217	—
30214	Longwood University	45,846,909	1,093,224	6,476,902	14,640,580	1,221,113	2,519,979	191,565	—	2,444,813	102,047	21,593	3,575,129	21,266,448	21,266,448	—
30215	University of Mary Washington	37,394,333	1,827,369	4,886,644	12,100,016	1,009,214	2,097,110	158,323	—	2,020,567	—	(776,765)	2,954,739	17,576,104	17,576,104	—
30216	James Madison University	200,123,255	2,036,449	31,961,321	68,718,831	5,731,569	475,271	899,154	—	11,475,274	2,595,604	6,356,739	16,780,661	99,818,822	99,818,822	—
30217	Radford University	90,680,985	1,052,673	17,175,851	30,114,696	2,511,749	2,097,621	394,037	—	5,028,816	3,119,070	2,721,799	7,353,798	43,743,665	43,743,665	—
30218	Virginia School for Deaf and Blind	10,210,902	128,211	1,392,528	3,558,138	296,770	—	46,557	—	594,169	97,009	207,900	868,872	5,168,440	5,168,440	—
30221	Old Dominion University	153,138,904	2,005,476	20,718,146	52,706,836	4,396,071	413,885	689,645	—	8,801,450	198,613	2,831,794	12,870,644	76,560,300	76,560,300	—
30222	Department of Professional and Occupational Regulation	17,457,210	767,468	2,439,526	5,819,774	485,405	723,976	76,149	—	971,837	23,614	47,173	1,421,148	8,453,622	8,453,622	—
30223	Department of Health Professions	26,609,637	270,779	4,888,815	9,470,555	789,902	—	123,918	—	1,581,476	1,308,577	1,324,157	2,312,641	13,756,631	13,756,631	—

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30226	Board of Accountancy	1,446,074	14,715	240,350	471,455	39,323	49,593	6,169	—	78,728	26,107	28,876	115,127	684,821	684,821	—
30232	Minority Business Enterprise	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30233	Board of Bar Examiners	948,352	87,714	130,615	320,130	26,701	60,204	4,189	—	53,458	1,369	(14,248)	78,173	465,011	465,011	—
30234	Cooperative Extension and Agricultural Research Service	5,929,916	129,917	851,245	2,206,949	184,074	19,607	28,877	—	368,536	346,602	202,694	538,921	3,205,746	3,205,746	—
30236	Virginia Commonwealth University	400,932,598	4,079,880	63,494,000	135,426,737	11,295,415	5,083,334	1,771,997	—	22,614,746	4,710,412	10,976,758	33,070,270	196,716,635	196,716,635	—
30238	Virginia Museum of Fine Arts	20,353,704	207,119	3,274,251	7,194,935	600,101	—	94,142	—	1,201,473	536,070	884,869	1,756,953	10,451,137	10,451,137	—
30239	Frontier Culture Museum of Virginia	2,245,181	41,753	344,106	743,641	62,024	55,563	9,730	—	124,180	23,422	22,849	181,592	1,080,189	1,080,189	—
30241	Richard Bland College	8,519,953	306,308	1,196,646	2,671,912	222,854	555,275	34,961	—	446,179	50,994	(178,110)	652,462	3,881,136	3,881,136	—
30242	Christopher Newport University	52,080,385	567,267	7,675,617	17,932,775	1,495,702	55,905	234,642	—	2,994,572	319,845	1,390,935	4,379,060	26,048,587	26,048,587	—
30245	State Council of Higher Education for Virginia	6,823,932	69,439	1,093,349	2,268,878	189,237	152,913	29,687	—	378,877	62,659	189,529	554,045	3,295,701	3,295,701	—
30246	University of Virginia's College at Wise	14,572,306	550,034	1,904,291	4,984,240	415,715	242,715	65,216	—	832,312	—	(15,842)	1,217,114	7,239,951	7,239,951	—
30247	George Mason University	245,762,961	2,500,878	40,108,339	88,897,511	7,414,594	—	1,163,183	—	14,844,887	11,911,229	11,075,200	21,708,155	129,129,739	129,129,739	—
30261	Virginia Community College System - Central Office Operations	25,574,348	2,012,489	3,342,023	9,646,851	804,606	937,253	126,225	—	1,610,916	1,530,052	245,113	2,355,697	14,012,713	14,012,713	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21	PLUS: FY 2021	LESS: FY21	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	Calculated June 30, 2021 Net Pension Liability	Actual June 30, 2021 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 Change In Assumptions	Deferred Outflows Change In Proportion						
30262	Department of Rehabilitative Services	78,824,052	4,385,229	10,300,628	28,631,161	2,388,014	1,538,150	374,626	—	4,781,083	2,689,529	383,691	6,991,529	41,588,728	41,588,728	—
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,823,531	167,060	257,742	628,773	52,444	72,834	8,227	—	104,998	459	(25,604)	153,542	913,336	913,336	—
30268	Virginia Institute of Marine Science	22,126,520	855,775	2,891,466	7,423,171	619,137	683,538	97,129	—	1,239,586	—	(106,344)	1,812,688	10,782,666	10,782,666	—
30270	Virginia Community College System - Shared Services	7,375,265	75,051	2,937,754	2,489,872	207,672	95,973	32,579	—	415,781	562,676	1,494,639	608,009	3,616,711	3,616,711	—
30275	New River Community College	11,435,284	483,817	1,494,348	3,944,691	329,011	157,741	51,614	—	658,719	5,969	(16,411)	963,266	5,729,935	5,729,935	—
30276	Southside Virginia Community College	12,352,482	1,351,030	1,614,207	4,075,290	339,904	954,729	53,323	—	680,528	—	(538,438)	995,157	5,919,638	5,919,638	—
30277	Paul D. Camp Community College	5,522,755	156,383	853,203	1,888,318	157,497	89,363	24,708	—	315,328	35,315	137,918	461,115	2,742,911	2,742,911	—
30278	Rappahannock Community College	9,587,120	170,479	1,498,450	3,248,745	270,965	102,401	42,508	—	542,504	125,696	164,600	793,321	4,719,025	4,719,025	—
30279	Danville Community College	9,889,955	1,099,945	1,292,407	3,359,617	280,212	515,923	43,959	—	561,018	—	(446,248)	820,395	4,880,075	4,880,075	—
30280	Northern Virginia Community College	151,119,038	2,697,477	20,812,274	50,890,186	4,244,552	2,200,482	665,875	—	8,498,090	511,167	1,004,367	12,427,030	73,921,490	73,921,490	—
30282	Piedmont Virginia Community College	14,573,031	680,870	2,139,311	5,105,849	425,860	326,150	66,808	—	852,620	182,182	305,068	1,246,812	7,416,597	7,416,597	—
30283	J. Sargeant Reynolds Community College	31,749,865	3,399,523	4,149,032	10,775,547	898,746	1,735,500	140,993	—	1,799,395	—	(1,247,414)	2,631,315	15,652,222	15,652,222	—
30284	Eastern Shore Community College	3,539,113	631,598	462,486	1,136,936	94,828	456,392	14,876	—	189,856	—	(295,690)	277,633	1,651,478	1,651,478	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21	PLUS: FY 2021	LESS: FY21 Deferred Inflows Change In Proportion	PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows Change In Assumptions	PLUS: FY 2021 Deferred Outflows Change In Proportion	PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	Calculated June 30, 2021 Net Pension Liability	Actual June 30, 2021 Net Pension Liability	Difference	
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience		Deferred Outflows Expected vs Actual Experience								
30285	Patrick Henry Community College	16,227,757	238,864	2,651,920	5,733,374	478,199	—	75,019	—	957,409	558,658	533,957	1,400,052	8,328,119	8,328,119	—
30286	Virginia Western Community College	19,151,057	720,022	2,517,760	6,606,365	551,011	255,185	86,441	—	1,103,189	10,102	68,938	1,613,230	9,596,198	9,596,198	—
30287	Dabney S. Lancaster Community College	4,940,993	472,535	645,682	1,772,701	147,855	218,683	23,195	—	296,021	128,116	(68,089)	432,880	2,574,970	2,574,970	—
30288	Wytheville Community College	8,235,229	661,690	1,089,133	2,433,687	202,984	1,053,779	31,844	—	406,398	—	(426,191)	594,289	3,535,098	3,535,098	—
30290	John Tyler Community College	22,735,812	955,702	3,204,417	7,734,561	645,109	379,379	101,203	—	1,291,585	92,769	(89,896)	1,888,728	11,234,981	11,234,981	—
30291	Blue Ridge Community College	13,984,024	308,268	2,077,980	4,776,480	398,388	103,805	62,498	—	797,619	99,622	209,169	1,166,382	6,938,165	6,938,165	—
30292	Central Virginia Community College	12,778,480	135,705	2,070,200	4,300,530	358,690	191,027	56,270	—	718,140	171,743	357,083	1,050,159	6,246,815	6,246,815	—
30293	Thomas Nelson Community College	23,337,860	5,088,966	3,049,762	7,217,908	602,018	4,001,216	94,443	—	1,205,310	—	(2,608,605)	1,762,563	10,484,507	10,484,507	—
30294	Southwest Virginia Community College	9,348,040	397,820	1,585,892	3,558,388	296,791	30,151	46,560	—	594,211	841,640	280,686	868,932	5,168,803	5,168,803	—
30295	Tidewater Community College	67,877,797	7,407,983	8,870,186	23,034,129	1,921,187	3,237,455	301,391	—	3,846,441	—	(3,287,225)	5,624,775	33,458,655	33,458,655	—
30296	Virginia Highlands Community College	8,216,394	618,589	1,073,708	2,565,036	213,939	736,715	33,562	—	428,332	—	(355,223)	626,366	3,725,890	3,725,890	—
30297	Germanna Community College	20,282,703	264,465	3,326,211	7,227,148	602,789	11,492	94,564	—	1,206,853	848,200	733,602	1,764,818	10,497,929	10,497,929	—
30298	Lord Fairfax Community College	17,908,563	692,827	2,340,269	6,212,570	518,167	121,845	81,289	—	1,037,430	73,472	(59,479)	1,517,066	9,024,185	9,024,185	—
30299	Mountain Empire Community College	10,215,249	193,118	1,362,490	3,733,435	311,392	53,118	48,850	—	623,442	401,741	312,784	911,678	5,423,071	5,423,071	—
30301	Department of Agriculture and Consumer Services	41,467,392	778,055	5,418,907	14,146,401	1,179,895	410,942	185,099	—	2,362,290	—	366,380	3,454,452	20,548,619	20,548,619	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21	PLUS: FY 2021	LESS: FY21	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	Calculated	Actual	Difference
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Expected Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected Change In Assumptions	Deferred Outflows Expected Change In Proportion	Employer Pension Expense	Normal Employer Contributions	June 30, 2021 Net Pension Liability	June 30, 2021 Net Pension Liability		
30310	Virginia Economic Development Partnership	17,444,893	177,519	3,616,762	6,549,181	546,242	—	85,693	—	1,093,640	1,650,891	1,371,948	1,599,263	9,513,136	9,513,136	—
30320	Virginia Tourism Authority	9,026,368	172,519	1,446,415	3,153,356	263,009	49,401	41,260	—	526,575	157,935	338,017	770,027	4,580,466	4,580,466	—
30325	Department of Business Assistance	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30330	Virginia - Israel Advisory Board	156,489	28,616	63,935	45,947	3,832	17,350	601	—	7,673	17,290	(1,643)	11,220	66,742	66,742	—
30350	Department of Small Business and Supplier Diversity	4,163,619	64,005	707,428	1,460,562	121,820	5,311	19,111	—	243,897	111,779	170,936	356,660	2,121,566	2,121,566	—
30400	Jamestown-Yorktown Commemoration	783,894	301,587	224,528	2,247	187	672,527	29	—	375	22,771	(205,352)	550	3,265	3,265	—
30402	Marine Resources Commission	6,913,768	131,604	1,060,823	2,336,550	194,883	109,764	30,573	—	390,178	90,567	109,898	570,570	3,393,998	3,393,998	—
30403	Department of Wildlife Resources (DWR)	27,048,676	1,215,985	3,610,577	9,300,751	775,739	539,174	121,696	—	1,553,121	—	67,922	2,271,180	13,509,979	13,509,979	—
30405	Virginia Racing Commission	452,079	4,600	103,568	204,763	17,079	—	2,679	—	34,193	111,724	67,569	50,001	297,433	297,433	—
30407	Virginia Port Authority	431,794	69,868	56,426	151,825	12,663	21,323	1,987	—	25,353	5,511	(34,665)	37,075	220,536	220,536	—
30409	Department of Mines, Minerals and Energy	20,530,478	835,916	2,712,822	6,822,365	569,027	642,847	89,268	—	1,139,258	18,326	(290,255)	1,665,976	9,909,954	9,909,954	—
30411	Department of Forestry	19,705,289	508,491	2,575,063	6,575,401	548,428	488,690	86,036	—	1,098,018	—	(53,362)	1,605,669	9,551,221	9,551,221	—
30413	Commission on Virginia Alcohol Safety Action Program	1,010,658	44,308	135,311	335,362	27,972	43,462	4,388	—	56,002	—	(4,218)	81,894	487,137	487,137	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21 Deferred Investment Experience	LESS: FY21	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	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 Assumptions	Deferred Outflows Expected vs Actual Change In Proportion	Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	June 30, 2021 Net Pension Liability	June 30, 2021 Net Pension Liability			
30417	Gunston Hall	223,142	13,938	40,020	46,946	3,915	59,743	614	—	7,839	532	(15,785)	11,464	68,192	68,192	—
30423	Department of Historic Resources	4,287,507	73,061	589,379	1,591,661	132,753	11,701	20,826	—	265,789	223,737	155,243	388,673	2,311,996	2,311,996	—
30425	Jamestown - Yorktown Foundation	11,708,414	247,085	1,598,590	3,770,892	314,515	565,102	49,340	—	629,697	1,053	11,816	920,826	5,477,480	5,477,480	—
30440	Department of Environmental Quality	87,808,400	1,275,004	11,584,850	30,455,053	2,540,137	124,500	398,490	—	5,085,652	416,452	1,395,510	7,436,912	44,238,056	44,238,056	—
30454	Office of Commonwealth Preparedness	—	38,712	1,890	—	—	15,392	—	—	—	—	(21,430)	—	—	—	—
30505	Department of Rail and Public Transportation	8,668,472	215,482	1,665,637	3,170,086	264,405	50,603	41,479	—	529,369	635,073	439,737	774,112	4,604,769	4,604,769	—
30506	Motor Vehicle Dealer Board	2,266,916	59,805	296,238	754,378	62,920	64,201	9,871	—	125,973	—	(4,826)	184,216	1,095,786	1,095,786	—
30507	Towing and Recovery Operations Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30510	Virginia Department of Transportation	190,996,183	2,361,975	27,070,806	64,968,416	5,418,762	1,753,344	850,082	—	10,848,997	1,067,428	3,322,584	15,864,836	94,371,085	94,371,085	—
30511	Virginia Department of Transportation	56,049,842	1,263,838	7,788,746	18,995,047	1,584,302	1,020,268	248,541	—	3,171,960	23,824	860,428	4,638,459	27,591,611	27,591,611	—
30512	Virginia Department of Transportation	68,277,713	1,338,680	8,953,672	23,543,041	1,963,633	149,591	308,050	—	3,931,424	36,572	664,430	5,749,047	34,197,885	34,197,885	—
30513	Virginia Department of Transportation	50,698,789	895,337	7,223,450	17,264,048	1,439,926	537,961	225,892	—	2,882,902	142,891	912,549	4,215,760	25,077,215	25,077,215	—
30514	Virginia Department of Transportation	76,061,587	1,930,206	9,939,632	26,501,123	2,210,354	477,552	346,755	—	4,425,390	523,487	807,328	6,471,392	38,494,700	38,494,700	—
30515	Virginia Department of Transportation	77,837,302	1,760,135	10,223,805	26,938,867	2,246,866	575,133	352,483	—	4,498,489	202,966	1,042,134	6,578,284	39,130,554	39,130,554	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21	PLUS: FY 2021	LESS: FY21	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	Calculated June 30, 2021 Net Pension Liability	Actual June 30, 2021 Net Pension Liability	Difference
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected Change In Assumptions	Deferred Outflows Expected Change In Proportion						
30516	Virginia Department of Transportation	47,713,908	1,522,145	6,831,785	16,213,512	1,352,306	983,791	212,146	—	2,707,475	—	736,186	3,959,227	23,551,239	23,551,239	—
30517	Virginia Department of Transportation	45,377,442	738,456	6,192,770	15,892,633	1,325,542	169,449	207,948	—	2,653,891	466,954	1,101,715	3,880,871	23,085,141	23,085,141	—
30518	Virginia Department of Transportation	56,673,624	1,143,477	7,406,039	19,545,162	1,630,185	244,474	255,739	—	3,263,823	20,664	632,015	4,772,793	28,390,689	28,390,689	—
30519	Virginia Department of Transportation	95,816,141	1,849,086	12,548,681	33,445,846	2,789,588	461,177	437,624	—	5,585,081	773,291	1,533,701	8,167,243	48,582,389	48,582,389	—
30601	Department of Health	295,425,012	3,857,255	38,605,769	101,512,182	8,466,734	1,002,444	1,328,240	—	16,951,396	—	4,267,212	24,788,570	147,453,416	147,453,416	—
30602	Department of Medical Assistance Services	59,012,988	600,515	11,261,835	21,686,437	1,808,781	—	283,757	—	3,621,392	4,416,613	3,618,505	5,295,678	31,501,039	31,501,039	—
30606	Virginia Board for People With Disabilities	1,028,045	16,099	148,074	367,076	30,617	3,453	4,803	—	61,298	24,370	37,445	89,637	533,203	533,203	—
30701	Department of Corrections - Central Administration	39,387,394	400,806	6,625,856	14,162,133	1,181,207	—	185,305	—	2,364,917	1,736,040	1,924,501	3,458,296	20,571,471	20,571,471	—
30702	Department for the Blind and Vision Impaired	12,572,726	668,305	1,678,639	4,370,449	364,522	267,014	57,185	—	729,816	67,962	242	1,067,234	6,348,378	6,348,378	—
30703	Central State Hospital	62,936,079	640,435	10,500,480	20,563,734	1,715,141	2,075,580	269,067	—	3,433,913	1,222,407	1,244,791	5,021,521	29,870,236	29,870,236	—
30704	Eastern State Hospital	51,368,214	2,334,483	8,507,357	18,403,481	1,534,963	593,096	240,801	—	3,073,175	2,382,952	865,593	4,494,001	26,732,320	26,732,320	—
30705	Southwestern Virginia Mental Health Institute	38,736,806	445,769	6,477,755	13,487,163	1,124,911	—	176,473	—	2,252,205	1,101,103	1,261,976	3,293,473	19,591,030	19,591,030	—
30706	Western State Hospital	54,808,073	557,725	8,002,589	18,492,628	1,542,398	732,422	241,968	—	3,088,061	370,799	1,080,994	4,515,771	26,861,812	26,861,812	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21	PLUS: FY 2021	LESS: FY21	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	Calculated June 30, 2021 Net Pension Liability	Actual June 30, 2021 Net Pension Liability	Difference
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected Change In Assumptions							
30707	Central Virginia Training Center	9,863,874	13,596,477	1,288,998	189,531	15,809	12,039,717	2,480	—	31,650	—	(9,638,838)	46,281	275,307	275,307	—
30708	Commonwealth Center for Children and Adolescents	12,348,860	238,421	2,713,305	3,907,734	325,929	710,096	51,131	—	652,548	396,698	599,899	954,241	5,676,252	5,676,252	—
30709	Powhatan Correctional Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30711	Virginia Correctional Enterprises	14,465,807	1,783,963	2,112,048	4,822,427	402,219	1,303,131	63,099	—	805,291	18,554	(314,380)	1,177,603	7,004,906	7,004,906	—
30716	Virginia Correctional Center for Women	8,519,228	369,350	1,182,220	3,417,550	285,045	81,804	44,717	—	570,693	912,286	349,114	834,542	4,964,227	4,964,227	—
30718	Bland Correctional Center	5,971,936	119,753	827,721	2,103,319	175,430	36,122	27,521	—	351,231	93,093	147,889	513,616	3,055,215	3,055,215	—
30720	Department of Behavioral Health & Developmental Services	58,199,391	592,236	10,808,931	20,801,460	1,734,968	—	272,178	—	3,473,610	2,667,740	3,435,325	5,079,573	30,215,548	30,215,548	—
30721	Powhatan Reception and Classification Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30723	Southeastern Virginia Training Center	18,856,192	326,916	3,062,208	6,238,790	520,353	478,945	81,632	—	1,041,808	320,715	258,773	1,523,470	9,062,270	9,062,270	—
30724	Catawba Hospital	20,598,579	212,212	2,776,262	7,863,662	655,876	1,593	102,892	—	1,313,143	1,423,454	989,873	1,920,251	11,422,509	11,422,509	—
30725	Northern Virginia Training Center	—	114,679	—	—	—	2,215	—	—	—	—	(112,464)	—	—	—	—
30726	Southside Virginia Training Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30728	Northern Virginia Mental Health Institute	35,059,316	356,763	7,496,408	12,090,527	1,008,423	—	158,199	—	2,018,982	1,393,773	2,123,069	2,952,423	17,562,321	17,562,321	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21	PLUS: FY 2021	LESS: FY21	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	Calculated	Actual	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	Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	June 30, 2021 Net Pension Liability	June 30, 2021 Net Pension Liability			
30729	Piedmont Geriatric Hospital	24,729,597	373,179	3,963,434	8,174,303	681,787	642,419	106,957	—	1,365,017	391,201	365,836	1,996,107	11,873,737	11,873,737	—
30733	Sussex I Correctional Center	4,637,434	362,982	662,962	1,684,803	140,523	125,556	22,045	—	281,343	179,865	(11,117)	411,416	2,447,292	2,447,292	—
30734	Sussex II Correctional Center	4,275,915	446,703	756,536	1,363,175	113,697	360,079	17,837	—	227,635	121,112	(182,733)	332,877	1,980,105	1,980,105	—
30735	Wallen's Ridge State Prison	8,046,863	147,372	1,184,090	2,916,130	243,223	40,105	38,156	—	486,961	304,159	308,013	712,098	4,235,878	4,235,878	—
30737	St. Brides Correctional Center	6,389,965	434,446	857,449	2,364,018	197,173	172,125	30,932	—	394,764	297,101	54,732	577,276	3,433,899	3,433,899	—
30738	Southwestern Virginia Training Center	261,540	6,739,420	34,178	4,495	376	3,042,342	59	—	751	—	(3,912,753)	1,097	6,529	6,529	—
30739	Southern Virginia Mental Health Institute	15,562,679	158,366	2,796,399	4,667,606	389,306	1,280,706	61,073	—	779,438	386,911	105,366	1,139,798	6,780,018	6,780,018	—
30741	Red Onion Correctional Center	7,762,865	151,855	1,150,285	2,925,369	243,993	44,619	38,277	—	488,504	499,787	386,633	714,356	4,249,299	4,249,299	—
30742	Department of Corrections - Employee Relations and Training	10,857,868	134,087	1,870,232	3,975,655	331,594	9,381	52,020	—	663,890	655,179	569,558	970,827	5,774,913	5,774,913	—
30743	Fluvanna Women's Correctional Center	12,648,797	128,714	4,077,087	4,521,524	377,123	—	59,162	—	755,044	1,453,735	1,602,232	1,104,126	6,567,824	6,567,824	—
30745	Nottoway Correctional Center	10,502,870	253,503	1,914,542	3,556,390	296,624	175,392	46,534	—	593,877	237,176	343,334	868,445	5,165,901	5,165,901	—
30747	Marion Correctional Treatment Center	6,886,962	70,082	1,174,184	2,619,972	218,522	—	34,281	—	437,506	553,120	476,195	639,779	3,805,689	3,805,689	—
30748	Hiram W. Davis Medical Center	14,347,717	202,717	2,569,174	5,251,681	438,023	—	68,716	—	876,972	971,842	701,763	1,282,422	7,628,427	7,628,427	—
30749	Buckingham Correctional Center	7,282,531	114,477	973,278	2,381,997	198,673	253,855	31,167	—	397,767	—	23,544	581,669	3,460,014	3,460,014	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21	PLUS: FY 2021	LESS: FY21	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	Calculated	Actual	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	Deferred Outflows Change In Proportion	Employer Pension Expense	Normal Employer Contributions	June 30, 2021 Net Pension Liability	June 30, 2021 Net Pension Liability	
30751	Department for the Deaf and Hard-of-Hearing	944,005	39,057	161,092	296,657	24,743	64,088	3,882	—	49,538	23,106	(9,651)	72,442	430,915	430,915	—
30752	State Farm Correctional Center	9,760,997	490,665	1,588,682	2,988,296	249,242	801,404	39,100	—	499,012	191,760	(283,484)	729,721	4,340,705	4,340,705	—
30753	Deerfield Correctional Center	9,509,601	506,801	1,352,739	3,062,960	255,469	596,234	40,077	—	511,480	43,750	(147,193)	747,954	4,449,160	4,449,160	—
30754	Augusta Correctional Center	5,300,338	153,464	692,641	1,860,849	155,206	35,641	24,348	—	310,741	62,451	50,413	454,406	2,703,012	2,703,012	—
30756	Department of Corrections - Division of Institutions	48,333,343	491,838	7,438,321	17,106,480	1,426,784	—	223,830	—	2,856,590	1,252,173	1,839,430	4,177,282	24,848,337	24,848,337	—
30757	Western Region Correctional Field Units	2,124,192	41,062	420,988	766,364	63,920	—	10,028	—	127,974	142,471	105,882	187,140	1,113,197	1,113,197	—
30760	Central Reg Corr Field Units	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30761	Eastern Reg Corr Field Unit	3,478,257	128,021	485,862	1,090,739	90,974	250,659	14,272	—	182,141	—	(33,731)	266,352	1,584,374	1,584,374	—
30765	Department of Social Services	169,402,885	2,354,626	23,723,807	57,626,401	4,806,393	1,444,630	754,015	—	9,622,963	971,548	2,273,465	14,071,966	83,706,305	83,706,305	—
30766	Virginia Parole Board	988,199	91,578	149,954	279,177	23,285	119,604	3,653	—	46,619	12,749	(97,079)	68,174	405,525	405,525	—
30767	Division of Community Corrections	19,232,199	383,431	3,029,979	6,885,542	574,296	74,638	90,094	—	1,149,808	614,681	777,366	1,681,401	10,001,723	10,001,723	—
30768	Keen Mountain Correctional Center	6,185,659	143,157	894,835	2,253,146	187,925	—	29,481	—	376,250	274,433	149,979	550,204	3,272,849	3,272,849	—
30769	Greensville Correctional Center	16,213,267	484,957	2,169,637	5,473,175	456,496	310,225	71,614	—	913,959	20,240	(7,831)	1,336,511	7,950,162	7,950,162	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21	PLUS: FY 2021	LESS: FY21	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	Calculated	Actual	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	PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	June 30, 2021 Net Pension Liability	June 30, 2021 Net Pension Liability			
30770	Dillwyn Correctional Center	7,914,282	136,804	1,039,266	2,707,121	225,790	54,048	35,421	—	452,059	2,003	78,996	661,060	3,932,280	3,932,280	—
30771	Indian Creek Correctional Center	5,257,593	181,977	758,910	1,825,640	152,270	50,728	23,888	—	304,861	53,365	63,538	445,806	2,651,868	2,651,868	—
30772	Haynesville Correctional Center	9,016,950	153,993	1,269,833	2,996,037	249,889	214,682	39,202	—	500,305	56,040	47,511	731,610	4,351,950	4,351,950	—
30773	Coffeewood Correctional Center	6,324,036	174,288	981,679	2,161,003	180,240	63,008	28,276	—	360,863	95,083	70,091	527,703	3,139,004	3,139,004	—
30774	Lunenburg Correctional Center	6,228,404	80,124	963,374	2,100,073	175,159	85,871	27,478	—	350,689	91,468	109,636	512,822	3,050,500	3,050,500	—
30775	Pocahontas State Correctional Center	6,181,312	181,454	868,262	2,443,926	203,838	67,818	31,978	—	408,108	576,295	351,456	596,790	3,549,969	3,549,969	—
30776	Green Rock Correctional Center	7,591,886	130,018	1,201,132	2,698,132	225,041	20,978	35,304	—	450,558	267,623	247,979	658,864	3,919,221	3,919,221	—
30777	Department of Juvenile Justice	110,428,295	1,546,777	14,820,955	37,570,330	3,133,595	1,010,810	491,591	—	6,273,824	239,035	1,304,065	9,174,413	54,573,484	54,573,484	—
30778	Department of Forensic Science	39,550,403	402,464	5,964,929	13,776,578	1,149,051	—	180,260	—	2,300,534	579,351	1,253,117	3,364,145	20,011,426	20,011,426	—
30785	River North Correctional Center	7,354,255	153,055	1,195,757	2,556,296	213,211	31,098	33,448	—	426,873	142,543	223,613	624,230	3,713,195	3,713,195	—
30786	Culpeper Correctional Center for Women	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30794	Virginia Center for Behavioral Rehabilitation	33,864,638	344,606	7,929,464	11,554,397	963,707	216,742	151,184	—	1,929,455	1,880,166	2,099,320	2,821,505	16,783,554	16,783,554	—
30841	Department of Aviation	4,405,598	44,831	698,665	1,508,007	125,778	19,287	19,732	—	251,820	67,266	121,218	368,244	2,190,484	2,190,484	—
30848	Indigent Defense Commission	53,452,560	980,661	7,005,611	19,167,348	1,598,674	267,454	250,796	—	3,200,732	1,368,129	1,308,632	4,680,533	27,841,890	27,841,890	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21	PLUS: FY 2021	LESS: FY21	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	Calculated	Actual	Difference
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected Change In Assumptions	Deferred Outflows Expected Change In Proportion	Employer Pension Expense	Normal Employer Contributions	June 30, 2021 Net Pension Liability	June 30, 2021 Net Pension Liability		
30851	Tobacco Indemnification & Revitalization Commission	1,312,044	108,362	171,457	450,230	37,551	43,906	5,891	—	75,183	—	(34,404)	109,943	653,989	653,989	—
30852	Virginia Foundation For Healthy Youth	2,022,040	55,492	266,397	703,936	58,713	19,845	9,211	—	117,549	12,858	26,155	171,898	1,022,516	1,022,516	—
30912	Department of Veterans Services	19,056,874	193,923	4,243,648	6,587,387	549,429	—	86,193	—	1,100,020	708,574	1,412,106	1,608,594	9,568,632	9,568,632	—
30913	Veterans Services Foundation	155,040	1,842	46,893	61,679	5,144	104	807	—	10,300	15,420	35,065	15,062	89,592	89,592	—
30922	Sitter-Barfoot Veterans Care Center	21,009,363	854,481	2,836,761	7,254,366	605,059	341,839	94,920	—	1,211,398	23,878	152,915	1,771,465	10,537,465	10,537,465	—
30937	Southern Virginia Higher Education Center	3,421,746	154,518	483,622	1,094,235	91,267	229,891	14,318	—	182,725	11,280	(28,915)	267,205	1,589,452	1,589,452	—
30938	New College Institute	1,274,370	85,828	243,952	554,359	46,238	44,619	7,254	—	92,572	236,780	132,979	135,370	805,245	805,245	—
30942	Virginia Museum of Natural History	2,343,711	222,492	306,273	797,578	66,523	117,042	10,436	—	133,187	—	(69,109)	194,764	1,158,537	1,158,537	—
30948	Southwest Virginia Higher Education Center	1,797,449	167,362	234,888	585,823	48,861	136,782	7,665	—	97,826	—	(69,947)	143,053	850,948	850,948	—
30957	Commonwealth's Attorneys' Services Council	812,873	8,271	141,479	281,425	23,472	—	3,682	—	46,995	13,439	38,626	68,721	408,789	408,789	—
30960	Department of Fire Programs	6,711,637	68,298	974,230	2,423,449	202,131	—	31,710	—	404,689	239,355	256,139	591,792	3,520,226	3,520,226	—
30961	Division of Capitol Police	1,011,383	15,950	228,880	334,114	27,867	26,951	4,372	—	55,793	59,228	37,998	81,588	485,324	485,324	—
30999	Department of Alcoholic Beverage Control	85,049,558	865,462	13,713,937	31,222,666	2,604,160	—	408,534	—	5,213,835	4,656,897	4,323,902	7,624,359	45,353,066	45,353,066	—

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, 2021

Employer Code	Entity	June 30, 2020 Net Pension Liability	PLUS: FY20 Deferred Inflows	LESS: FY20 Deferred Outflows	LESS: FY21 Deferred Inflows Investment Experience	LESS: FY21	PLUS: FY 2021	LESS: FY21 Deferred Inflows Change In Proportion	PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows Change In Assumptions	PLUS: FY 2021 Deferred Outflows Change In Proportion	PLUS: FY 2021 Employer Pension Expense	LESS: FY 2021 Normal Employer Contributions	Calculated June 30, 2021 Net Pension Liability	Actual June 30, 2021 Net Pension Liability	Difference
						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience									
35106	Arlington County Health Department	116,642	2,054	16,302	42,451	3,540	532	555	—	7,089	4,553	3,960	10,365	61,663	61,663	—
35129	Fairfax County Health Department	4,276,639	616,286	558,865	1,192,871	99,493	736,096	15,608	—	199,196	—	(496,386)	291,291	1,732,727	1,732,727	—
35522	Virginia Passenger Rail Authority	—	—	—	73,665	6,143	—	964	—	12,301	135,463	56,072	17,988	107,004	107,004	—
35885	Fort Monroe Federal Area Development Authority	2,463,976	123,693	393,559	872,242	72,751	46,383	11,413	—	145,655	42,246	77,938	212,994	1,266,992	1,266,992	—
Total for State Employers		\$7,244,857,701	\$ 188,254,770	\$1,061,280,189	\$2,497,114,071	\$ 208,274,528	\$ 119,190,655	\$ 32,673,593	\$ —	\$ 416,990,039	\$ 119,190,655	\$ 120,900,292	\$ 609,777,928	\$3,627,229,679	\$3,627,229,679	\$ —