

**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, 2021**

Employer Code	Entity	6/30/2020	PLUS: FY 2020	LESS: FY 2020	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2021	6/30/2021	Actual	Difference
					Deferred	Deferred	Deferred	Deferred	Deferred	Deferred									
		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	Change In	OPEB	Employer	Special	OPEB	Net OPEB	
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Contributions	Liability	Liability	Liability	
	<b>VRS Health Insurance Credit Plan - State</b>	<b>\$918,006,087</b>	<b>\$ 50,187,570</b>	<b>\$ 52,251,916</b>	<b>\$ 16,029,393</b>	<b>\$ 27,500,892</b>	<b>\$ 2,382,653</b>	<b>\$ 36,162,849</b>	<b>\$ 261,246</b>	<b>\$ —</b>	<b>\$ 21,872,325</b>	<b>\$ 36,162,849</b>	<b>\$ 72,225,665</b>	<b>\$ 81,191,646</b>	<b>\$ 38,655,725</b>	<b>\$844,540,668</b>	<b>\$ 844,540,668</b>	<b>\$ —</b>	
	<b>Employer Allocation</b>																		
11111	Supreme Court	\$ 182,592	\$ 9,526	\$ 4,016	\$ 3,187	\$ 5,467	\$ 474	\$ 4,754	\$ 52	\$ —	\$ 4,348	\$ —	\$ 13,100	\$ 16,140	\$ 7,685	\$ 167,895	\$ 167,895	\$ —	
11113	Circuit Court Judges	3,743,261	144,013	145,854	65,379	112,168	9,718	47,689	1,066	—	89,211	51,578	285,130	331,158	157,665	3,444,628	3,444,628	—	
11114	District Courts	2,567,571	98,383	128,407	44,177	75,792	6,567	62,269	720	—	60,280	57,053	191,059	223,765	106,535	2,327,554	2,327,554	—	
11115	Juvenile & Domestic Relation Dist Courts	2,668,460	166,811	229,611	46,642	80,022	6,933	74,874	760	—	63,644	138,817	205,765	236,251	112,480	2,457,444	2,457,444	—	
11125	Court Of Appeals Judges	237,947	35,714	5,235	4,153	7,125	617	24,305	68	—	5,667	—	11,912	21,036	10,016	218,821	218,821	—	
11171	State Corporation Commission	59,487	13,152	6,449	1,172	2,010	174	8,713	19	—	1,599	10,446	4,311	5,935	2,826	61,735	61,735	—	
11191	Workers' Compensation Commission	67,657	6,608	5,162	1,215	2,085	181	3,402	20	—	1,658	4,116	5,087	6,155	2,930	64,016	64,016	—	
21156	Department Of State Police	16,661,260	949,906	1,013,840	285,282	489,444	42,405	688,268	4,649	—	389,271	449,148	1,228,605	1,445,001	687,971	15,030,628	15,030,628	—	
30100	General Assembly - Senate	866,047	32,337	31,630	15,584	26,736	2,316	10,824	254	—	21,264	32,054	72,713	78,936	37,581	821,062	821,062	—	

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															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30101	House Of Delegates	1,471,748	56,809	57,814	26,590	45,618	3,952	20,823	433	—	36,282	60,106	129,147	134,682	64,122	1,400,924	1,400,924	—
30103	Magistrate System	2,479,443	162,339	68,576	43,666	74,915	6,491	81,614	712	—	59,582	28,941	171,336	221,176	105,302	2,300,613	2,300,613	—
30107	Div Of Legislative Services	740,005	60,928	16,277	12,827	22,006	1,907	37,536	209	—	17,502	—	43,612	64,970	30,932	675,801	675,801	—
30109	Legislative Automated System	217,843	13,152	12,377	3,897	6,685	579	5,603	64	—	5,317	9,926	17,282	19,739	9,397	205,307	205,307	—
30110	Joint Legislative Audit & Review	370,507	14,135	42,891	6,415	11,006	954	7,325	105	—	8,753	27,328	33,711	32,493	15,470	337,985	337,985	—
30111	Supreme Court	2,513,776	79,104	61,277	44,371	76,125	6,595	19,868	723	—	60,545	27,547	196,064	224,747	107,003	2,337,773	2,337,773	—
30112	Judicial Inquiry And Review Commission	48,654	3,125	1,071	955	1,639	142	1,432	16	—	1,304	5,043	4,576	4,840	2,304	50,335	50,335	—
30114	District Courts	4,260,099	213,482	149,374	73,950	126,873	10,992	109,205	1,205	—	100,906	38,730	305,079	374,569	178,334	3,896,204	3,896,204	—
30115	Juvenile & Domestic Relation Dist Courts	2,585,748	103,734	104,793	44,962	77,140	6,683	44,814	733	—	61,352	32,900	199,034	227,743	108,429	2,368,937	2,368,937	—
30116	Combined District Courts	783,793	111,283	20,303	13,050	22,388	1,940	103,148	213	—	17,806	2,093	30,748	66,096	31,470	687,541	687,541	—
30117	Virginia State Bar	849,615	66,056	21,604	14,733	25,276	2,190	38,856	240	—	20,103	2,328	50,686	74,623	35,528	776,218	776,218	—
30119	Office Of Lieutenant Governor	26,806	3,136	4,591	398	682	59	5,444	6	—	542	2,851	1,749	2,012	959	20,945	20,945	—

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Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 LESS: FY 2021 Normal Employer Contributions	PLUS: FY 2021 LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference		
														6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability			
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30121	Office Of The Governor	506,188	14,720	88,091	8,645	14,831	1,285	11,831	141	—	11,796	59,717	52,215	43,786	20,847	455,461	455,461	—
30122	Department Of Planning & Budget	522,712	26,914	12,418	8,778	15,059	1,305	26,354	143	—	11,977	736	29,530	44,460	21,168	462,470	462,470	—
30123	Department Of Military Affairs	1,884,024	74,474	112,104	33,056	56,712	4,914	23,405	539	—	45,105	63,198	151,612	167,433	79,716	1,741,612	1,741,612	—
30125	Court Of Appeals Judges	482,045	45,025	11,287	8,896	15,263	1,322	27,727	145	—	12,139	23,363	37,013	45,061	21,454	468,720	468,720	—
30127	Va Dept Of Emergency Management	1,087,745	105,110	170,294	23,116	39,659	3,436	64,835	377	—	31,542	287,064	180,246	117,087	55,745	1,217,912	1,217,912	—
30128	Dept Of Veterans Services-Va Veterans Care Center	1,191,939	44,329	106,994	20,822	35,724	3,095	14,322	339	—	28,412	64,983	103,695	105,468	50,214	1,097,058	1,097,058	—
30129	Dept Of Human Resource Management	1,097,384	23,843	80,919	19,059	32,699	2,833	6,537	311	—	26,006	42,975	98,184	96,536	45,962	1,004,158	1,004,158	—
30132	Virginia Department Of Elections	480,117	9,481	147,520	8,763	15,035	1,303	—	143	—	11,958	114,962	83,191	44,388	21,133	461,710	461,710	—
30133	Auditor Of Public Accounts	1,096,834	80,505	32,963	18,928	32,473	2,813	57,183	308	—	25,827	5,254	74,381	95,870	45,645	997,234	997,234	—
30136	Virginia Information Technologies Agency	2,632,841	96,431	85,209	46,974	80,591	6,982	31,257	766	—	64,097	62,696	220,321	237,931	113,281	2,474,927	2,474,927	—

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															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30140	Dept Of Criminal Justice Svcs	1,019,813	23,638	127,150	18,830	32,305	2,799	2,250	307	—	25,693	131,717	115,032	95,375	45,409	992,082	992,082	—
30141	Office Of The Attorney General	3,863,337	219,793	85,133	68,545	117,599	10,189	97,385	1,117	—	93,530	51,925	273,064	347,190	165,300	3,611,425	3,611,425	—
30143	Division Of Debt Collection	174,604	28,485	11,803	2,670	4,582	397	36,786	44	—	3,644	5,443	4,685	13,526	6,440	140,701	140,701	—
30146	Science Museum Of Virginia	461,940	25,921	13,886	6,399	10,978	951	92,880	104	—	8,731	2,823	10,557	32,410	15,431	337,141	337,141	—
30147	Office Of The State Inspector	412,001	17,584	35,601	6,896	11,831	1,025	19,383	112	—	9,409	19,161	31,347	34,927	16,630	363,321	363,321	—
30148	Commission For The Arts	41,127	9,994	8,106	720	1,235	107	7,071	12	—	982	5,534	2,891	3,645	1,736	37,920	37,920	—
30151	Department Of Accounts	1,519,667	56,955	82,166	26,545	45,541	3,946	18,419	433	—	36,221	36,518	123,851	134,455	64,014	1,398,559	1,398,559	—
30152	Department Of Treasury	999,800	31,556	58,415	17,913	30,732	2,663	6,718	292	—	24,442	49,752	88,302	90,731	43,198	943,774	943,774	—
30154	Department Of Motor Vehicles	12,006,968	562,461	308,215	207,860	356,615	30,897	290,858	3,388	—	283,627	35,234	808,372	1,052,844	501,264	10,951,497	10,951,497	—
30156	Department Of State Police	4,693,123	147,301	129,637	87,469	150,067	13,002	36,115	1,426	—	119,353	282,678	434,882	443,047	210,937	4,608,489	4,608,489	—
30157	Compensation Board	120,718	16,978	9,299	2,231	3,828	332	9,422	36	—	3,045	10,919	7,660	11,303	5,381	117,560	117,560	—
30160	Virginia Criminal Sentencing Commission	85,742	5,979	6,479	1,491	2,558	222	3,234	24	—	2,034	3,587	6,305	7,550	3,595	78,542	78,542	—

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															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30161	Department Of Taxation	6,173,407	288,820	141,564	103,915	178,283	15,446	307,050	1,694	—	141,794	4,375	388,105	526,351	250,597	5,474,989	5,474,989	—
30162	Department Of Accounts Transfer Payments	15,147	376	520	264	454	39	62	4	—	361	142	1,222	1,340	638	13,935	13,935	—
30164	Virginia Management Fellows Program Administration	86,935	1,717	62,209	935	1,603	139	27,811	15	—	1,275	45,962	13,017	4,733	2,254	49,237	49,237	—
30165	Va Dept Of Housing & Comm Dev	855,215	16,888	32,736	17,494	30,014	2,600	—	285	—	23,871	132,385	106,734	88,613	42,189	921,732	921,732	—
30166	Secretary Of The Commonwealth	124,665	9,798	14,709	2,376	4,076	353	5,286	39	—	3,241	19,033	12,946	12,032	5,729	125,161	125,161	—
30171	State Corporation Commission	6,262,087	273,549	188,661	109,003	187,012	16,203	132,315	1,777	—	148,736	27,880	477,196	552,119	262,867	5,743,045	5,743,045	—
30172	Virginia State Lottery	2,723,816	107,330	178,325	51,970	89,163	7,725	33,813	847	—	70,914	301,373	283,455	263,239	125,330	2,738,170	2,738,170	—
30174	Va College Savings Plan	1,210,850	23,911	159,932	22,831	39,170	3,394	—	372	—	31,153	182,902	149,716	115,641	55,057	1,202,879	1,202,879	—
30180	Secretary Of Administration	142,934	4,397	26,265	2,933	5,033	436	861	48	—	4,003	38,335	22,295	14,859	7,074	154,551	154,551	—
30181	Department Of Labor & Industry	1,061,215	60,271	39,186	19,692	33,785	2,927	28,202	321	—	26,870	67,651	92,213	99,742	47,489	1,037,518	1,037,518	—

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														Investment Experience	vs Actual Experience			Change In Assumptions
30182	Virginia Employment Commission	4,433,510	296,810	133,191	95,907	164,543	14,256	136,838	1,563	—	130,866	909,972	542,140	485,785	231,285	5,053,056	5,053,056	—
30183	Secretary Of Natural And Historic Resources	60,313	6,552	3,375	1,058	1,815	157	3,858	17	—	1,444	1,782	3,805	5,360	2,551	55,739	55,739	—
30184	Secretary Of Technology	—	27,407	—	—	—	—	19,731	—	—	—	—	(7,676)	—	—	—	—	—
30185	Secretary Of Education	60,313	7,790	4,388	1,055	1,810	157	5,098	17	—	1,439	2,170	4,235	5,341	2,544	55,571	55,571	—
30186	Secretary Of Transportation	58,385	25,902	8,573	1,077	1,848	160	18,302	18	—	1,470	8,572	420	5,456	2,598	56,753	56,753	—
30187	Secretary Of Public Safety	82,988	12,221	4,122	1,194	2,049	178	18,887	19	—	1,629	1,741	(322)	6,048	2,880	62,918	62,918	—
30188	Secretary Of Health And Human Resources	58,110	10,420	5,935	817	1,403	122	16,241	13	—	1,115	3,530	513	4,141	1,971	43,071	43,071	—
30190	Secretary Of Finance	65,362	4,965	12,117	1,144	1,964	170	2,011	19	—	1,562	7,840	6,517	5,799	2,760	60,300	60,300	—
30191	Workers' Compensation Commission	2,411,418	92,669	81,502	41,535	71,260	6,174	60,316	677	—	56,676	22,735	175,536	210,386	100,165	2,188,373	2,188,373	—
30192	Secretary Of Commerce And Trade	77,939	3,989	20,349	1,063	1,823	158	15,886	17	—	1,450	14,190	5,633	5,383	2,563	55,993	55,993	—
30193	Secretary Of Agriculture And Forestry	38,740	4,595	4,328	686	1,177	102	2,707	11	—	936	3,093	2,901	3,475	1,654	36,147	36,147	—

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															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30194	Department Of General Services	4,795,296	181,308	246,991	81,695	140,161	12,143	150,955	1,331	—	111,474	111,518	346,117	413,800	197,013	4,304,286	4,304,286	—
30199	Conservation & Recreation	3,144,997	125,393	133,138	54,822	94,056	8,149	54,984	893	—	74,806	44,125	253,239	277,684	132,206	2,888,414	2,888,414	—
30200	Office Of Children'S Services	133,478	5,182	14,737	2,257	3,872	335	5,444	37	—	3,080	7,148	13,507	11,433	5,443	118,911	118,911	—
30201	Department Of Education	3,058,612	60,399	226,435	56,797	97,444	8,442	—	926	—	77,500	281,101	327,695	287,685	136,969	2,992,461	2,992,461	—
30202	Library Of Virginia	894,322	31,677	30,412	15,876	27,237	2,360	8,426	259	—	21,662	20,518	71,003	80,412	38,285	836,433	836,433	—
30203	Wilson Workforce And Rehabilitation Center	1,398,215	288,024	30,755	20,724	35,556	3,081	378,072	338	—	28,279	—	190	104,973	49,978	1,091,907	1,091,907	—
30204	College Of William And Mary	20,925,857	766,018	678,743	358,698	615,401	53,318	592,909	5,846	—	489,448	136,684	1,555,809	1,816,867	865,018	18,898,708	18,898,708	—
30206	Mcv Hospitals Authority	5,654,550	2,056,965	124,378	86,666	148,689	12,882	2,004,648	1,412	—	118,257	—	(239,765)	438,978	209,000	4,566,178	4,566,178	—
30207	University Of Va - Academic	110,957,648	2,709,313	8,914,429	1,932,386	3,315,321	287,233	654,605	31,492	—	2,636,784	4,447,312	10,581,392	9,787,911	4,660,067	101,811,989	101,811,989	—
30208	Vpi & Su - Academic	78,940,812	1,558,872	4,478,822	1,382,824	2,372,447	205,547	—	22,537	—	1,886,882	2,233,576	6,992,789	7,004,242	3,334,752	72,856,834	72,856,834	—
30209	University Of Virginia - Hospital	52,896,613	6,019,254	4,148,212	1,052,653	1,805,989	156,469	3,811,365	17,156	—	1,436,360	7,877,833	6,059,029	5,331,873	2,538,529	55,461,155	55,461,155	—

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**Analysis of Change in Net OPEB Liability - HIC - State**

**For the Plan Year Ended and Measurement Date of June 30, 2021**

Employer	Code	Entity	6/30/2020	PLUS: FY 2020	LESS: FY 2020	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2021	Calculated	Actual	Difference	
						Deferred	Deferred												Deferred
			Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	Special	OPEB	Net OPEB	
			Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Contributions	Liability	Liability	
30211		Va Military Institute	4,318,943	109,436	222,784	75,104	128,853	11,164	27,968	1,224	—	102,481	98,772	353,560	380,414	181,118	3,957,011	3,957,011	—
30212		Virginia State University	5,457,913	323,202	127,564	89,845	154,142	13,355	418,044	1,464	—	122,594	5,693	297,479	455,080	216,665	4,733,650	4,733,650	—
30213		Norfolk State University	6,711,359	305,041	180,863	118,779	203,784	17,656	122,499	1,936	—	162,076	100,197	509,184	601,638	286,443	6,258,131	6,258,131	—
30214		Longwood University	6,068,571	290,447	188,094	96,109	164,890	14,286	603,509	1,566	—	131,142	38,247	319,193	486,809	231,772	5,063,697	5,063,697	—
30215		University Of Mary Washington	5,645,462	396,392	136,427	91,308	156,653	13,572	560,659	1,488	—	124,591	8,372	275,757	462,491	220,195	4,810,757	4,810,757	—
30216		James Madison University	25,623,111	505,989	1,246,888	439,885	754,690	65,386	358,566	7,169	—	600,229	495,918	2,098,121	2,228,094	1,060,806	23,176,222	23,176,222	—
30217		Radford University	10,967,695	394,284	972,669	185,215	317,765	27,531	424,351	3,019	—	252,728	575,549	877,471	938,146	446,655	9,758,414	9,758,414	—
30218		Va School For The Deaf & Blind	785,905	38,792	23,332	13,782	23,645	2,049	13,908	225	—	18,806	7,439	54,730	69,809	33,236	726,136	726,136	—
30221		Old Dominion University	22,339,219	725,559	643,347	380,567	652,921	56,568	652,396	6,202	—	519,288	115,174	1,576,663	1,927,635	917,756	20,050,915	20,050,915	—
30222		Dept Of Professional And Occupational Regulation	1,346,990	127,666	57,496	22,388	38,410	3,328	128,342	365	—	30,549	20,074	71,282	113,402	53,990	1,179,570	1,179,570	—
30223		Health Professions	2,116,463	47,568	214,492	37,651	64,597	5,597	3,161	614	—	51,376	164,117	210,612	190,712	90,798	1,983,742	1,983,742	—



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**Analysis of Change in Net OPEB Liability - HIC - State**

**For the Plan Year Ended and Measurement Date of June 30, 2021**

Employer Code	Employer Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows vs Actual 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							
30226	Board Of Accountancy	107,774	2,252	4,748	1,744	2,992	259	6,665	28	—	2,380	1,899	7,001	8,834	4,206	91,886	91,886	—
30233	State Board Of Bar Examiners	70,503	11,111	1,551	1,186	2,035	176	9,639	19	—	1,619	—	2,701	6,009	2,861	62,496	62,496	—
30234	Vsu-Coop Ext & Agr Research Services	627,916	20,362	51,832	11,269	19,333	1,675	5,443	184	—	15,376	44,388	59,290	57,077	27,175	593,712	593,712	—
30236	Va Commonwealth University - Academic	62,499,139	1,292,986	3,549,910	1,071,155	1,837,731	159,219	992,595	17,458	—	1,461,605	1,651,941	5,132,133	5,425,582	2,583,146	56,435,924	56,435,924	—
30238	Virginia Museum Of Fine Arts	1,643,690	32,459	158,877	29,387	50,417	4,368	—	479	—	40,099	120,891	173,445	148,849	70,868	1,548,297	1,548,297	—
30239	Frontier Culture Museum Of Va	177,542	8,406	10,403	2,852	4,892	424	15,193	46	—	3,891	5,001	10,442	14,443	6,877	150,244	150,244	—
30241	Richard Bland College	878,440	91,699	88,386	13,867	23,791	2,061	125,714	226	—	18,922	41,977	56,848	70,240	33,441	730,612	730,612	—
30242	Christopher Newport University	7,533,250	185,979	391,092	130,737	224,300	19,433	61,336	2,131	—	178,393	165,992	626,801	662,210	315,280	6,888,158	6,888,158	—
30245	Council Of Higher Education	526,201	10,391	48,489	8,750	15,013	1,301	20,859	143	—	11,940	26,138	46,058	44,322	21,102	461,035	461,035	—
30246	Uva'S College At Wise	2,281,979	145,824	96,072	39,525	67,812	5,875	88,994	644	—	53,933	34,769	159,116	200,201	95,317	2,082,469	2,082,469	—
30247	George Mason University	46,118,698	1,077,654	3,323,052	831,619	1,426,771	123,614	91,398	13,554	—	1,134,756	3,032,756	4,452,358	4,212,298	2,005,494	43,815,530	43,815,530	—

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**For the Plan Year Ended and Measurement Date of June 30, 2021**

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	Investment Experience	LESS: FY 2021	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred Inflows vs Actual Experience			Deferred Inflows Change In Assumptions									
30261	Va Community College System	2,290,426	300,648	135,947	41,994	72,047	6,242	195,123	684	—	57,301	142,201	186,596	212,705	101,270	2,212,528	2,212,528	—
30262	Dept For Aging And Rehabilitative Services	6,046,906	761,670	133,008	110,340	189,305	16,401	473,194	1,798	—	150,560	226,616	373,160	558,890	266,091	5,813,481	5,813,481	—
30263	Va Rehab Center For The Blind	140,271	24,808	14,810	2,403	4,122	357	19,251	39	—	3,279	7,086	10,022	12,171	5,794	126,597	126,597	—
30268	Va Institute Marine Science	2,783,211	170,655	61,219	48,431	83,091	7,199	87,803	789	—	66,085	—	180,806	245,314	116,794	2,551,695	2,551,695	—
30270	Virginia Community College System - Shared Services Center	636,453	12,568	387,214	10,664	18,296	1,585	21,394	174	—	14,552	268,991	148,023	54,017	25,718	561,873	561,873	—
30275	New River Community College	985,480	111,055	21,677	17,179	29,473	2,553	66,454	280	—	23,441	—	50,615	87,014	41,427	905,094	905,094	—
30276	Southside Va Community College	1,057,176	262,940	23,254	17,400	29,852	2,586	219,814	284	—	23,742	—	(4,391)	88,135	41,961	916,749	916,749	—
30277	Paul D Camp Community College	459,370	36,914	20,472	7,800	13,382	1,159	28,851	127	—	10,643	7,857	26,025	39,508	18,810	410,954	410,954	—
30278	Rappahannock Community College	853,470	44,324	62,617	14,555	24,971	2,163	34,285	237	—	19,860	34,217	62,147	73,722	35,099	766,843	766,843	—

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Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30279	Danville Community College	833,917	206,795	18,342	14,406	24,715	2,141	142,897	235	—	19,657	—	8,593	72,967	34,740	758,989	758,989	—
30280	Northern Va Community College	15,099,732	1,266,938	367,150	253,405	434,756	37,667	1,078,320	4,130	—	345,775	27,630	672,911	1,283,542	611,101	13,351,175	13,351,175	—
30282	Piedmont Virginia Community College	1,451,367	112,462	43,560	25,952	44,524	3,858	66,546	423	—	35,411	36,988	109,131	131,447	62,584	1,367,311	1,367,311	—
30283	J Sargeant Reynolds Community College	2,640,278	691,675	58,076	45,544	78,138	6,770	485,808	742	—	62,146	—	19,611	230,689	109,833	2,399,594	2,399,594	—
30284	Eastern Shore Comm College	322,588	61,932	11,296	5,485	9,411	815	49,023	89	—	7,485	2,300	11,650	27,784	13,228	289,002	289,002	—
30285	Patrick Henry Community College	1,330,375	66,078	114,283	23,619	40,523	3,511	27,209	385	—	32,229	79,920	121,185	119,637	56,959	1,244,431	1,244,431	—
30286	Va Western Community College	1,749,353	199,240	38,479	30,012	51,490	4,461	141,394	489	—	40,952	—	81,425	152,015	72,375	1,581,233	1,581,233	—
30287	Dabney S Lancaster Comm College	406,952	83,975	8,951	7,245	12,430	1,077	56,341	118	—	9,886	6,647	14,370	36,699	17,472	381,733	381,733	—
30288	Wytheville Community College	714,760	104,105	15,721	10,297	17,667	1,531	173,689	168	—	14,051	—	5,345	52,159	24,832	542,533	542,533	—

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**Finance Division**

**Analysis of Change in Net OPEB Liability - HIC - State**

**For the Plan Year Ended and Measurement Date of June 30, 2021**

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference		
														6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability			
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30290	John Tyler Community College	2,109,394	172,973	69,337	35,816	61,448	5,324	132,918	584	—	48,872	17,710	110,138	181,415	86,372	1,887,041	1,887,041	—
30291	Blue Ridge Community College	1,309,443	119,121	46,868	22,574	38,730	3,355	75,378	368	—	30,803	13,691	71,625	114,340	54,439	1,189,367	1,189,367	—
30292	Central Va Community College	1,089,765	57,188	54,328	18,310	31,414	2,722	55,782	298	—	24,985	23,007	68,933	92,746	44,156	964,718	964,718	—
30293	Thomas Nelson Community College	2,134,823	764,283	46,957	33,065	56,729	4,915	751,751	539	—	45,118	—	(62,005)	167,484	79,739	1,742,118	1,742,118	—
30294	Southwest Va Community College	848,605	92,666	75,596	16,227	27,839	2,412	53,068	264	—	22,141	111,052	76,663	82,190	39,131	854,928	854,928	—
30295	Tidewater Community College	5,920,313	1,547,963	130,223	99,634	170,937	14,810	1,219,901	1,624	—	135,952	—	24,000	504,663	240,272	5,249,412	5,249,412	—
30296	Va Highlands Community College	746,523	86,309	16,420	11,726	20,117	1,743	115,913	191	—	16,000	—	22,347	59,393	28,277	617,781	617,781	—
30297	Germanda Community College	1,811,409	104,753	118,934	32,160	55,175	4,780	46,925	524	—	43,882	88,466	143,791	162,894	77,555	1,694,402	1,694,402	—
30298	Lord Fairfax Community College	1,568,046	152,199	34,490	28,106	48,220	4,178	85,239	458	—	38,351	34,611	97,525	142,360	67,779	1,480,818	1,480,818	—
30299	Mountain Empire Comm College	828,592	51,265	19,467	15,135	25,966	2,250	23,085	247	—	20,652	32,724	62,998	76,661	36,499	797,415	797,415	—

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**For the Plan Year Ended and Measurement Date of June 30, 2021**

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
															6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30301	Va Dept Of Agriculture & Cons	3,237,715	141,320	71,217	55,516	95,247	8,252	103,390	905	—	75,753	—	217,990	281,198	133,880	2,924,983	2,924,983	—
30310	Virginia Economic Development Partnership	1,438,240	28,401	247,394	27,354	46,930	4,066	—	446	—	37,325	269,881	197,179	138,554	65,966	1,441,208	1,441,208	—
30320	Virginia Tourism Authority	702,366	22,385	60,373	12,262	21,038	1,823	6,879	200	—	16,732	32,338	66,111	62,111	29,572	646,074	646,074	—
30330	Virginia Israel Advisory Board	12,852	5,460	6,926	224	385	33	3,594	4	—	306	5,035	1,007	1,137	541	11,824	11,824	—
30350	Department Of Small Business And Supplier Diversity	358,390	11,977	39,738	6,144	10,541	913	8,775	100	—	8,384	22,607	34,303	31,120	14,817	323,713	323,713	—
30400	Jamestown-Yorktown Commemoration	67,565	32,633	47,111	—	—	—	81,235	—	—	—	28,600	(452)	—	—	—	—	—
30402	Marine Resources Commission	547,682	25,218	41,768	9,380	16,094	1,394	19,626	153	—	12,800	22,422	44,346	47,513	22,621	494,225	494,225	—
30403	Department Of Wildlife Resources	2,067,166	163,421	91,315	35,789	61,401	5,320	110,223	583	—	48,834	25,769	151,464	181,276	86,307	1,885,606	1,885,606	—
30405	Virginia Racing Commission	35,435	6,474	6,898	851	1,460	127	3,161	14	—	1,161	15,682	4,939	4,310	2,053	44,845	44,845	—
30407	Virginia Port Authority	31,947	15,782	702	559	960	83	10,429	9	—	763	77	(2,187)	2,834	1,349	29,475	29,475	—

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Employer Code	Entity	6/30/2020	PLUS: FY 2020	LESS: FY 2020	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2021	Calculated	Actual	Difference
					Deferred	Deferred	Deferred	Deferred	Deferred	Deferred								
		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	Special	OPEB	Net OPEB	
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Contributions	Liability	Liability	
30409	Dept Mines Minerals Energy	1,580,807	170,015	34,771	26,293	45,110	3,908	160,877	429	—	35,877	—	65,719	133,181	63,407	1,385,300	1,385,300	—
30411	Department Of Forestry	1,516,454	92,746	33,356	25,370	43,526	3,771	98,148	413	—	34,617	—	86,277	128,502	61,180	1,336,654	1,336,654	—
30413	Commission On Vasap	77,021	6,079	2,744	1,279	2,195	190	6,712	21	—	1,745	575	4,638	6,479	3,085	67,395	67,395	—
30417	Board Of Regents, Gunston Hall	32,773	4,760	3,248	468	803	70	7,531	8	—	639	1,737	363	2,370	1,129	24,661	24,661	—
30423	Department Of Historic Resources	337,642	13,818	8,732	6,290	10,791	935	4,645	103	—	8,583	19,838	29,835	31,859	15,169	331,398	331,398	—
30425	Jamestown-Yorktown Foundation	918,465	35,744	39,585	14,667	25,163	2,180	78,995	239	—	20,013	13,416	55,127	74,289	35,370	772,755	772,755	—
30440	Department Of Environmental Quality	6,777,089	315,587	149,070	117,681	201,901	17,492	147,834	1,918	—	160,578	—	458,958	596,077	283,795	6,200,280	6,200,280	—
30454	Office Of Commonwealth Preparedness	92,626	5,582	11,090	1,606	2,756	239	3,198	26	—	2,192	7,231	7,861	8,133	3,873	84,623	84,623	—
30505	Department Of Rail & Public Transportation	687,311	28,348	96,560	12,538	21,511	1,864	11,199	204	—	17,109	84,658	80,386	63,507	30,237	660,600	660,600	—
30506	Motor Vehicle Dealer Board	170,015	12,458	3,739	2,826	4,848	420	13,526	46	—	3,856	—	9,007	14,316	6,815	148,892	148,892	—
30510	Va Dept Of Transportation Central Office	14,858,387	356,238	592,022	253,301	434,577	37,651	340,394	4,128	—	345,633	195,865	1,137,243	1,283,015	610,849	13,345,685	13,345,685	—

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Employer	Code	Entity	6/30/2020	PLUS: FY 2020	LESS: FY 2020	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2021	Calculated	Actual	Difference		
						Deferred	Deferred	Deferred	Deferred	Deferred	Deferred							Deferred	Deferred
Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	Change In	OPEB	LESS: FY 2021	LESS: FY 2021	6/30/2021	Actual			
Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Proportion	Expense	Employer	Normal	Normal	Net	Net OPEB		
													Employer	Special	OPEB	Liability			
													Contributions	Employer	Contributions	Liability	Liability		
30511		Va Dept Of Transportation Bristol	4,277,633	170,620	224,076	72,716	124,755	10,809	163,020	1,185	—	99,222	81,720	339,847	368,318	175,358	3,831,175	3,831,175	—
30512		Va Dept Of Transportation Salem	5,225,291	305,252	114,935	90,547	155,347	13,459	170,741	1,476	—	123,552	—	337,093	458,636	218,358	4,770,641	4,770,641	—
30513		Va Dept Of Transportation Lynchburg	3,872,609	144,761	223,731	66,142	113,477	9,832	122,196	1,078	—	90,252	88,812	317,222	335,023	159,505	3,484,828	3,484,828	—
30514		Va Dept Of Transportation Richmond	5,827,227	335,207	149,698	102,094	175,159	15,176	164,429	1,664	—	139,309	28,210	417,319	517,126	246,206	5,379,048	5,379,048	—
30515		Va Dept Of Transportation Hampton Roads	6,010,278	259,673	210,419	104,148	178,682	15,481	148,587	1,697	—	142,111	42,824	466,651	527,525	251,158	5,487,234	5,487,234	—
30516		Va Dept Of Transportation Fredericksburg	3,698,280	202,475	304,269	63,076	108,216	9,376	172,560	1,028	—	86,068	139,380	325,133	319,490	152,110	3,323,267	3,323,267	—
30517		Va Dept Of Transportation Culpeper	3,488,607	105,669	210,332	61,447	105,422	9,134	29,211	1,001	—	83,845	104,261	329,048	311,239	148,183	3,237,463	3,237,463	—
30518		Va Dept Of Transportation Staunton	4,332,989	220,768	104,757	75,146	128,924	11,170	124,723	1,225	—	102,537	5,172	303,080	380,627	181,218	3,959,206	3,959,206	—
30519		Va Dept Of Transportation Nova	7,399,589	302,364	168,537	129,776	222,650	19,290	118,631	2,115	—	177,081	30,361	555,156	657,336	312,961	6,837,485	6,837,485	—
30601		Department Of Health	23,133,386	881,543	508,844	399,299	685,058	59,353	485,434	6,508	—	544,848	—	1,594,994	2,022,515	962,930	21,037,846	21,037,846	—

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**Finance Division**

**Analysis of Change in Net OPEB Liability - HIC - State**

**For the Plan Year Ended and Measurement Date of June 30, 2021**

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30602	Dept Of Medical Assistance Services	4,663,104	92,084	556,460	86,554	148,497	12,866	—	1,411	—	118,104	591,092	545,988	438,411	208,729	4,560,266	4,560,266	—
30606	Virginia Board For People With Disabilities	78,673	3,793	4,793	1,441	2,472	214	1,259	23	—	1,966	5,302	7,120	7,299	3,475	75,924	75,924	—
30701	Department Of Corrections	3,043,007	64,291	250,176	54,829	94,067	8,150	2,300	894	—	74,814	220,601	304,604	277,715	132,222	2,888,752	2,888,752	—
30702	Virginia Department For The Blind And Vision Impaired	964,090	88,842	32,754	16,748	28,733	2,489	58,033	273	—	22,852	6,322	63,970	84,828	40,388	882,376	882,376	—
30703	Central State Hospital	4,924,735	194,541	397,187	80,726	138,497	11,999	304,924	1,316	—	110,151	227,245	332,100	408,890	194,674	4,253,191	4,253,191	—
30704	Eastern State Hospital	3,983,412	579,655	279,861	71,709	123,028	10,659	334,055	1,169	—	97,848	256,248	215,266	363,219	172,930	3,778,137	3,778,137	—
30705	Southwestern Virginia Mental Health Institute	3,043,741	76,028	233,964	53,192	91,259	7,907	10,883	867	—	72,581	133,120	271,093	269,426	128,275	2,802,524	2,802,524	—
30706	Western State Hospital	4,297,920	84,872	234,001	73,426	125,973	10,914	77,245	1,197	—	100,191	97,663	357,288	371,915	177,070	3,868,587	3,868,587	—
30707	Central Va Training Center	725,684	2,241,867	15,962	684	1,174	102	2,178,386	11	—	934	—	(731,008)	3,468	1,651	36,061	36,061	—
30708	Commonwealth Center For Children & Adolescents	974,923	52,966	184,743	15,422	26,459	2,292	96,927	251	—	21,043	122,574	81,923	78,113	37,191	812,533	812,533	—



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Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30711	Virginia Correctional Enterprises	1,115,561	207,519	86,332	18,687	32,061	2,778	185,912	305	—	25,499	39,775	61,394	94,652	45,065	984,566	984,566	—
30716	Correctional Center For Women	669,777	70,678	28,577	13,290	22,801	1,975	38,869	217	—	18,134	86,515	59,765	67,316	32,049	700,209	700,209	—
30718	Bland Correctional Center	460,747	32,916	15,999	8,124	13,937	1,208	14,408	132	—	11,085	8,007	29,540	41,147	19,591	428,013	428,013	—
30720	Dept Of Behavioral Health & Developmental Services	4,623,630	91,304	750,338	83,202	142,746	12,367	—	1,356	—	113,530	570,193	594,394	421,435	200,646	4,383,673	4,383,673	—
30723	Southeastern Va Training Ctr	1,486,068	112,110	114,520	24,725	42,420	3,675	109,442	403	—	33,738	63,951	86,081	125,239	59,626	1,302,704	1,302,704	—
30724	Catawba Hospital	1,612,295	51,200	48,798	30,756	52,766	4,572	12,433	501	—	41,966	133,778	159,956	155,781	74,169	1,620,421	1,620,421	—
30725	Northern Va Training Center	—	430,538	—	—	—	—	239,307	—	—	—	—	(191,231)	—	—	—	—	—
30726	Southside Va Training Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30728	Northern Va Mental Health Institute	2,778,621	89,516	470,491	48,059	82,453	7,144	40,820	783	—	65,578	313,255	292,643	243,429	115,898	2,532,102	2,532,102	—
30729	Piedmont Geriatric Hospital	1,935,616	108,916	127,470	32,190	55,227	4,785	120,172	525	—	43,924	66,423	121,126	163,052	77,628	1,696,006	1,696,006	—

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**Finance Division**

**Analysis of Change in Net OPEB Liability - HIC - State**

**For the Plan Year Ended and Measurement Date of June 30, 2021**

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30733	Sussex I Correctional Center	351,780	56,938	13,332	6,412	11,000	953	37,334	104	—	8,749	16,953	20,263	32,478	15,462	337,816	337,816	—
30734	Sussex II Correctional Center	327,545	87,456	29,145	5,153	8,842	766	84,028	84	—	7,032	17,526	(1,658)	26,103	12,428	271,520	271,520	—
30735	Wallen Ridge Correctional Center	611,301	28,604	28,730	11,168	19,160	1,660	11,096	182	—	15,238	34,842	53,536	56,566	26,931	588,392	588,392	—
30737	St Brides Correctional Center	492,694	60,086	14,950	9,002	15,445	1,338	38,739	147	—	12,283	21,692	34,171	45,596	21,709	474,294	474,294	—
30738	Southwestern Va Training Ctr	17,534	1,020,125	385	—	—	—	768,802	—	—	—	—	(268,471)	1	—	—	—	—
30739	Southern Va Mental Health Institute	1,231,138	30,086	129,920	18,612	31,931	2,766	140,689	303	—	25,396	79,602	77,144	94,272	44,883	980,596	980,596	—
30741	Red Onion Correctional Center	603,497	27,887	33,074	11,314	19,410	1,682	10,381	184	—	15,437	51,620	57,899	57,303	27,283	596,077	596,077	—
30742	Academy For Staff Development	819,320	44,038	69,774	15,020	25,768	2,233	16,806	245	—	20,494	73,716	75,417	76,074	36,220	791,335	791,335	—
30743	Fluvanna Women'S Correctional Center	1,007,328	48,238	362,756	18,120	31,087	2,693	15,519	295	—	24,724	287,133	152,600	91,778	43,696	954,669	954,669	—
30745	Nottoway Correctional Center	802,888	35,659	93,952	13,696	23,497	2,036	30,443	223	—	18,688	55,812	74,327	69,371	33,027	721,575	721,575	—

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Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30747	Marion Correctional Treatment Center	532,719	19,967	46,658	10,243	17,573	1,523	5,172	167	—	13,976	70,610	59,973	51,881	24,701	539,661	539,661	—
30748	Hiram W Davis Medical Center	1,101,975	55,181	99,676	20,236	34,717	3,008	21,130	330	—	27,612	107,247	103,866	102,496	48,799	1,066,149	1,066,149	—
30749	Buckingham Correctional Center	564,574	19,726	17,318	9,134	15,670	1,358	40,261	149	—	12,463	3,350	32,987	46,263	22,026	481,219	481,219	—
30751	Dept Deaf & Hard Of Hearing	74,542	6,895	5,629	1,180	2,024	175	9,585	19	—	1,610	3,186	3,319	5,974	2,845	62,159	62,159	—
30752	State Farm Correctional Complex	750,103	100,328	48,718	11,573	19,856	1,720	132,388	189	—	15,792	25,735	18,397	58,621	27,909	609,759	609,759	—
30753	Deerfield Correctional Center	717,605	77,405	42,962	11,620	19,935	1,727	91,015	189	—	15,855	17,505	37,783	58,853	28,022	612,208	612,208	—
30754	Augusta Correctional Center	404,381	36,579	8,896	7,151	12,268	1,063	19,459	117	—	9,757	4,279	23,937	36,219	17,244	376,750	376,750	—
30756	Department Of Corrections-Division Of Institutions	3,681,755	98,427	209,529	65,307	112,044	9,707	14,083	1,064	—	89,112	143,633	325,789	330,792	157,491	3,440,827	3,440,827	—
30757	Western Regional Field Units	161,844	13,870	19,566	2,919	5,008	434	6,511	48	—	3,983	16,985	13,322	14,784	7,039	153,791	153,791	—
30761	Eastern Reg Corr Field Unit	260,897	21,251	10,638	4,094	7,024	609	33,664	67	—	5,586	3,350	11,182	20,735	9,873	215,696	215,696	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - HIC - State**

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Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows Expected	Deferred Outflows	Deferred Outflows							vs Actual Experience
30765	Department Of Social Services	12,972,895	604,856	398,734	222,190	381,201	33,027	430,730	3,621	—	303,181	90,568	858,530	1,125,431	535,822	11,706,516	11,706,516	—
30766	Virginia Parole Board	80,509	21,882	1,771	1,387	2,379	206	15,664	23	—	1,892	—	520	7,022	3,344	73,053	73,053	—
30767	Adult Community Service	1,468,259	82,048	114,401	26,311	45,140	3,911	35,460	429	—	35,901	90,617	130,915	133,267	63,450	1,386,229	1,386,229	—
30768	Keen Mtn Correctional Center	471,947	33,514	18,664	8,758	15,026	1,302	16,562	143	—	11,951	31,297	38,404	44,366	21,121	461,457	461,457	—
30769	Greensville Correctional Center	1,237,197	97,392	35,160	20,984	36,001	3,119	80,879	342	—	28,633	6,023	69,037	106,288	50,604	1,105,589	1,105,589	—
30770	Dillwyn Correctional Center	608,822	33,645	13,392	10,401	17,845	1,546	25,996	170	—	14,193	—	38,144	52,688	25,084	548,022	548,022	—
30771	Indian Creek Correctional Center	404,841	32,510	19,085	7,064	12,120	1,050	17,548	115	—	9,639	7,716	27,053	35,782	17,036	372,189	372,189	—
30772	Haynesville Correctional Center	699,153	35,052	29,647	11,621	19,938	1,727	42,115	189	—	15,857	11,397	42,581	58,864	28,025	612,292	612,292	—
30773	Coffeewood Correctional Center	483,697	47,840	28,205	8,297	14,234	1,233	32,205	135	—	11,321	14,031	26,318	42,026	20,008	437,134	437,134	—
30774	Lunenburg Correctional Center	469,652	19,161	24,445	7,878	13,517	1,171	22,082	128	—	10,750	11,275	32,124	39,906	18,999	415,092	415,092	—

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															6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30775	Pocahontas State Correctional Center	486,359	41,523	24,785	9,650	16,556	1,434	20,543	157	—	13,167	64,793	47,529	48,875	23,271	508,414	508,414	—
30776	Green Rock Correctional Center	586,147	17,784	37,155	10,483	17,986	1,558	4,706	171	—	14,305	29,772	54,420	53,101	25,281	552,329	552,329	—
30777	Department Of Juvenile Justice	8,393,330	406,459	197,584	142,873	245,121	21,237	331,531	2,329	—	194,952	10,355	526,705	723,678	344,546	7,527,560	7,527,560	—
30778	Department Of Forensic Science	3,092,579	61,070	189,803	54,391	93,316	8,085	—	886	—	74,217	107,366	281,837	275,498	131,167	2,865,695	2,865,695	—
30785	River North Correctional Center	561,912	27,176	38,111	9,823	16,853	1,460	12,186	160	—	13,403	19,765	46,995	49,755	23,688	517,535	517,535	—
30794	Virginia Center For Behavioral Rehabilitation	2,639,267	121,410	469,666	45,288	77,698	6,732	75,911	738	—	61,796	321,754	255,015	229,391	109,214	2,386,080	2,386,080	—
30841	Department Of Aviation	349,485	15,265	22,724	5,915	10,148	879	14,648	96	—	8,071	12,011	25,244	29,958	14,264	311,636	311,636	—
30848	Virginia Indigent Defense Commission	4,192,993	179,205	92,230	75,752	129,964	11,260	66,116	1,235	—	103,364	120,949	335,081	383,696	182,679	3,991,130	3,991,130	—
30851	Virginia Tobacco Region Revitalization Commission	134,764	7,494	7,169	2,318	3,977	345	5,543	38	—	3,163	2,524	10,819	11,739	5,590	122,121	122,121	—

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															6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30852	Virginia Foundation For Healthy Youth	151,288	7,563	3,328	2,682	4,601	399	3,584	44	—	3,659	1,910	11,471	13,583	6,467	141,291	141,291	—
30912	Department Of Veterans Services	1,547,299	30,555	363,339	26,835	46,039	3,989	8,710	437	—	36,616	235,358	213,128	135,921	64,714	1,413,846	1,413,846	—
30913	Veterans Services Foundation	11,475	365	6,375	229	393	34	109	4	—	313	5,562	3,214	1,163	553	12,077	12,077	—
30922	Sitter-Barfoot Veterans Care Center	1,658,837	114,313	110,854	28,813	49,433	4,283	70,887	470	—	39,316	42,549	142,274	145,943	69,484	1,518,062	1,518,062	—
30937	Southern Virginia Higher Education Center	276,503	16,276	10,428	4,443	7,623	660	26,977	72	—	6,063	3,294	15,252	22,508	10,715	234,106	234,106	—
30938	The New College Institute	100,063	7,476	11,835	2,185	3,748	325	4,130	36	—	2,981	27,887	15,227	11,067	5,269	115,111	115,111	—
30942	Va Museum Of Natural History	178,552	36,238	3,928	3,070	5,266	456	26,112	50	—	4,189	—	4,484	15,548	7,403	161,730	161,730	—
30948	Southwest Virginia Higher Education Center	136,416	24,403	4,575	2,244	3,850	334	23,149	37	—	3,062	861	4,388	11,367	5,412	118,236	118,236	—
30957	Commonwealth Attorneys Services Council	63,526	4,404	8,208	1,096	1,881	163	2,336	18	—	1,496	5,073	5,131	5,554	2,644	57,766	57,766	—

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Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
30960	Department Of Fire Programs	517,664	25,797	14,789	9,477	16,259	1,409	8,861	154	—	12,931	23,542	40,853	48,000	22,853	499,293	499,293	—
30961	Virginia Capitol Police	77,205	1,960	12,514	1,289	2,211	192	3,157	21	—	1,759	8,640	7,316	6,529	3,108	67,901	67,901	—
30999	Alcoholic Beverage Control Bd	6,692,080	132,151	543,746	124,173	213,038	18,457	—	2,024	—	169,436	645,080	729,372	628,960	299,450	6,542,319	6,542,319	—
33010	Virginia Outdoors Foundation	284,214	11,912	33,949	5,376	9,224	799	3,450	88	—	7,336	40,972	31,732	27,232	12,965	283,259	283,259	—
35106	Arlington Co Health Department	8,629	324	313	157	270	23	123	3	—	214	399	768	795	379	8,277	8,277	—
35129	Fairfax County Personnel Payroll	315,977	137,032	6,950	4,397	7,543	654	142,979	72	—	6,000	—	(32,027)	22,271	10,603	231,657	231,657	—
35522	Virginia Passenger Rail Authority	—	—	—	284	487	42	—	5	—	387	13,524	3,967	1,438	684	14,948	14,948	—
35885	Fort Monroe Authority	193,975	20,794	21,416	3,469	5,951	516	12,476	57	—	4,733	15,618	17,344	17,570	8,365	182,758	182,758	—
70156	Department Of State Police	75,827	14,337	1,668	926	1,590	138	28,362	15	—	1,264	—	(3,019)	4,691	2,234	48,815	48,815	—
70203	Wilson Workforce And Rehabilitation Center	41,403	8,257	2,748	582	998	86	12,612	9	—	794	1,257	315	2,949	1,403	30,657	30,657	—
70204	College Of William And Mary	149,910	7,938	20,903	2,574	4,417	383	5,475	42	—	3,513	12,238	14,990	13,038	6,208	135,633	135,633	—

**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, 2021**

Employer	Code	Entity	6/30/2020	PLUS: FY 2020	LESS: FY 2020	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2021	Calculated		Difference		
						Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred				6/30/2021	Actual			
			Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	Normal	Special	OPEB	Net OPEB	
			Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Contributions	Employer	Liability	Liability	
70207		University Of Va - Academic	413,837	8,172	53,166	8,058	13,825	1,198	—	131	—	10,995	73,193	54,717	40,816	19,432		424,550	424,550	—
70208		Vpi & Su - Academic	302,942	25,625	6,664	5,107	8,762	759	22,459	83	—	6,969	—	15,385	25,866	12,316		269,071	269,071	—
70211		Va Military Institute	70,686	5,607	12,347	1,270	2,178	189	2,940	21	—	1,732	9,420	7,837	6,429	3,062		66,888	66,888	—
70212		Virginia State University	132,193	4,449	27,718	2,393	4,106	356	1,257	39	—	3,266	22,940	16,926	12,122	5,771		126,090	126,090	—
70213		Norfolk State University	117,505	34,980	14,658	1,536	2,635	228	49,499	25	—	2,095	6,611	(273)	7,777	3,703		80,907	80,907	—
70214		Longwood University	95,473	10,477	8,789	1,609	2,761	239	9,612	26	—	2,196	4,334	7,329	8,152	3,881		84,792	84,792	—
70215		University Of Mary Washington	124,665	4,573	14,586	2,037	3,495	303	8,247	33	—	2,780	7,497	11,694	10,320	4,913		107,341	107,341	—
70216		James Madison University	212,334	13,245	16,799	3,544	6,080	527	15,025	58	—	4,836	8,860	15,867	17,950	8,547		186,728	186,728	—
70217		Radford University	141,281	17,116	14,592	2,287	3,924	340	18,943	37	—	3,121	8,703	7,446	11,587	5,516		120,515	120,515	—
70221		Old Dominion University	295,231	13,272	13,271	5,067	8,693	753	10,148	83	—	6,914	4,362	22,914	25,665	12,219		266,960	266,960	—
70236		Va Commonwealth University - Academic	654,538	17,826	77,300	9,606	16,481	1,428	90,221	157	—	13,108	49,133	38,233	48,660	23,166		506,133	506,133	—
70241		Richard Bland College	25,154	635	3,703	471	809	70	109	8	—	643	3,253	3,822	2,387	1,136		24,830	24,830	—



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**For the Plan Year Ended and Measurement Date of June 30, 2021**

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Employer Contributions	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
70242	Christopher Newport University	128,980	13,841	8,897	2,127	3,649	316	13,082	35	—	2,902	4,841	5,448	10,776	5,130	112,070	112,070	—
70246	Uva'S College At Wise	49,939	4,524	4,320	866	1,485	129	2,986	14	—	1,181	2,574	3,630	4,383	2,087	45,606	45,606	—
70247	George Mason University	354,351	44,938	28,617	6,482	11,121	964	27,997	106	—	8,845	28,291	28,649	32,835	15,632	341,532	341,532	—
70280	Northern Va Community College	380,697	26,300	11,135	6,106	10,475	908	38,739	100	—	8,331	2,205	17,065	30,926	14,724	321,685	321,685	—
70282	Piedmont Virginia Community College	21,481	2,535	5,576	317	545	47	4,350	5	—	433	3,680	1,795	1,607	765	16,722	16,722	—
70283	J Sargeant Reynolds Community College	81,794	5,366	1,861	1,311	2,250	195	7,650	21	—	1,789	47	3,136	6,641	3,162	69,083	69,083	—
70286	Va Western Community College	50,399	5,961	3,715	866	1,485	129	4,450	14	—	1,181	2,082	3,085	4,384	2,087	45,606	45,606	—
70291	Blue Ridge Community College	7,344	4,431	4,037	96	165	14	4,457	2	—	131	2,955	(308)	487	232	5,067	5,067	—
70292	Central Va Community College	31,854	1,353	701	444	762	66	5,920	7	—	606	—	785	2,248	1,071	23,393	23,393	—
70293	Thomas Nelson Community College	46,268	11,426	5,741	782	1,342	116	9,555	13	—	1,067	2,586	3,239	3,964	1,886	41,213	41,213	—

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**For the Plan Year Ended and Measurement Date of June 30, 2021**

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
															6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Special Employer Contributions	OPEB Liability	Net OPEB Liability	
70294	Southwest Va Community College	19,370	5,445	3,344	306	525	46	5,571	5	—	418	2,210	764	1,551	738	16,131	16,131	—
70296	Va Highlands Community College	6,977	1,582	154	138	237	20	1,151	2	—	188	764	480	698	332	7,263	7,263	—
70297	Germannanna Community College	15,882	7,097	349	297	509	44	5,412	5	—	405	918	146	1,503	715	15,624	15,624	—
70298	Lord Fairfax Community College	30,477	3,051	8,972	425	729	63	6,794	7	—	580	6,098	2,325	2,150	1,024	22,381	22,381	—
70299	Mountain Empire Comm College	10,557	3,262	2,682	189	325	28	2,437	3	—	258	1,904	1,055	957	456	9,965	9,965	—
70402	Marine Resources Commission	480,117	37,389	54,601	8,371	14,361	1,244	17,973	136	—	11,422	34,714	36,374	42,397	20,186	441,019	441,019	—
70403	Department Of Wildlife Resources	1,152,740	107,761	117,932	18,190	31,208	2,704	160,268	296	—	24,821	64,669	74,402	92,136	43,867	958,384	958,384	—
70701	Department Of Corrections	—	3,062	2,100	—	—	—	2,093	—	—	—	1,150	(19)	—	—	—	—	—
70716	Correctional Center For Women	871,555	79,742	71,008	18,158	31,153	2,699	44,280	296	—	24,777	179,412	103,975	91,974	43,789	956,696	956,696	—
70718	Bland Correctional Center	910,020	50,357	22,996	15,645	26,841	2,325	34,108	255	—	21,347	2,257	58,923	79,245	37,728	824,271	824,271	—

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**For the Plan Year Ended and Measurement Date of June 30, 2021**

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference		
														6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability			
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
70733	Sussex I Correctional Center	1,373,521	136,885	30,212	19,218	32,971	2,857	306,109	313	—	26,223	—	10,628	97,339	46,344	1,012,520	1,012,520	—
70734	Sussex II Correctional Center	1,268,868	174,749	133,753	19,476	33,414	2,895	225,287	317	—	26,575	80,667	35,379	98,646	46,967	1,026,117	1,026,117	—
70735	Wallen Ridge Correctional Center	1,691,426	72,804	37,205	28,797	49,405	4,280	60,385	469	—	39,294	—	108,602	145,861	69,445	1,517,217	1,517,217	—
70737	St Brides Correctional Center	899,279	68,182	33,866	14,912	25,584	2,217	76,925	243	—	20,348	9,629	52,993	75,532	35,961	785,677	785,677	—
70741	Red Onion Correctional Center	1,695,741	80,852	37,300	29,146	50,005	4,332	55,159	475	—	39,770	—	112,652	147,631	70,288	1,535,629	1,535,629	—
70743	Fluvanna Women'S Correctional Center	1,026,148	158,941	22,571	17,775	30,496	2,642	103,340	290	—	24,254	—	36,602	90,035	42,865	936,511	936,511	—
70745	Nottoway Correctional Center	1,515,445	52,498	62,430	24,555	42,129	3,650	103,702	400	—	33,506	23,219	88,744	124,377	59,217	1,293,752	1,293,752	—
70747	Marion Correctional Treatment Center	818,219	35,535	51,521	13,646	23,412	2,028	44,182	222	—	18,620	26,778	56,399	69,119	32,908	718,957	718,957	—
70749	Buckingham Correctional Center	1,427,225	115,848	114,173	20,864	35,795	3,101	249,875	340	—	28,469	64,779	42,396	105,680	50,314	1,099,255	1,099,255	—

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Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	OPEB Expense	Employer Contributions	Normal Special Employer Contributions	OPEB Liability	Net OPEB Liability	
70752	State Farm Correctional Complex	2,442,447	121,547	194,323	35,481	60,873	5,274	393,801	578	—	48,414	101,230	110,208	179,717	85,564	1,869,391	1,869,391	—
70753	Deerfield Correctional Center	1,505,071	174,671	41,238	21,826	37,445	3,244	322,046	356	—	29,781	6,164	22,867	110,550	52,634	1,149,927	1,149,927	—
70754	Augusta Correctional Center	1,331,752	77,128	240,928	21,069	36,147	3,132	138,884	343	—	28,749	167,732	102,047	106,718	50,809	1,110,064	1,110,064	—
70756	Department Of Corrections-Division Of Institutions	65,638	7,322	1,444	5,099	8,748	758	4,543	83	—	6,958	188,413	58,950	25,828	12,296	268,648	268,648	—
70757	Western Regional Field Units	566,502	30,544	17,293	9,613	16,492	1,429	26,736	157	—	13,117	3,861	35,727	48,692	23,182	506,471	506,471	—
70761	Eastern Reg Corr Field Unit	526,017	36,174	17,531	8,496	14,575	1,263	50,863	138	—	11,592	4,517	25,414	43,029	20,488	447,607	447,607	—
70767	Adult Community Service	6,246,848	273,232	249,175	112,812	193,546	16,769	89,457	1,839	—	153,933	267,302	505,775	571,407	272,054	5,943,709	5,943,709	—
70768	Keen Mtn Correctional Center	1,076,270	70,599	30,424	18,019	30,914	2,678	71,073	294	—	24,587	5,393	60,033	91,266	43,453	949,349	949,349	—
70769	Greensville Correctional Center	3,017,670	238,065	120,248	44,924	77,074	6,678	483,467	732	—	61,299	41,916	75,502	227,546	108,337	2,366,910	2,366,910	—
70770	Dillwyn Correctional Center	1,215,165	84,017	42,301	18,705	32,091	2,780	159,553	305	—	25,523	12,440	43,326	94,745	45,107	985,494	985,494	—

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**Analysis of Change in Net OPEB Liability - HIC - State**

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Employer Code	Entity	6/30/2020	PLUS: FY 2020	LESS: FY 2020	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2021	Calculated		Difference
						Deferred			Deferred							Deferred	Deferred	
		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	Normal	Special	OPEB	Net OPEB
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Contributions	Employer	Liability	Liability
70771	Indian Creek Correctional Center	866,323	49,652	48,564	14,446	24,784	2,147	53,287	235	—	19,711	22,900	53,514	73,170	34,837	761,100	761,100	—
70772	Haynesville Correctional Center	1,295,582	109,783	45,646	21,457	36,813	3,189	115,264	350	—	29,278	11,722	66,584	108,683	51,745	1,130,502	1,130,502	—
70773	Coffeewood Correctional Center	960,510	79,221	21,127	16,084	27,594	2,391	76,529	262	—	21,947	—	49,452	81,468	38,787	847,412	847,412	—
70774	Lunenburg Correctional Center	991,079	52,689	25,473	16,140	27,691	2,399	81,454	263	—	22,023	2,011	56,134	81,752	38,922	850,368	850,368	—
70775	Pocahontas State Correctional Center	909,927	80,557	32,612	15,957	27,377	2,372	48,741	260	—	21,774	10,182	64,407	80,826	38,482	840,740	840,740	—
70776	Green Rock Correctional Center	982,634	25,528	40,902	15,470	26,541	2,299	84,640	252	—	21,109	14,704	56,357	78,359	37,307	815,066	815,066	—
70777	Department Of Juvenile Justice	1,480,927	644,582	32,574	23,086	39,607	3,431	555,554	376	—	31,501	—	(114,223)	116,932	55,672	1,216,307	1,216,307	—
70785	River North Correctional Center	1,178,995	40,848	70,991	19,998	34,310	2,973	42,071	326	—	27,288	30,696	95,361	101,295	48,227	1,053,649	1,053,649	—
70786	Culpeper Correctional Facility For Women	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	LESS: FY 2021 Normal Special Employer Contributions	Calculated		Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows Expected	Deferred Outflows	Deferred Outflows				6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability		
70961	Virginia Capitol Police	540,706	37,469	56,271	8,361	14,344	1,243	67,226	136	—	11,409	31,903	28,847	42,349	20,163	440,513	440,513	—
70999	Alcoholic Beverage Control Bd	725,501	104,714	15,957	11,902	20,419	1,769	98,650	194	—	16,240	—	18,107	60,285	28,702	627,072	627,072	—
<b>Total for All Covered Employers</b>		<b>\$918,006,087</b>	<b>\$ 50,187,570</b>	<b>\$ 52,251,916</b>	<b>\$ 16,029,393</b>	<b>\$ 27,500,892</b>	<b>\$ 2,382,653</b>	<b>\$ 36,162,849</b>	<b>\$ 261,246</b>	<b>\$ —</b>	<b>\$ 21,872,325</b>	<b>\$ 36,162,849</b>	<b>\$ 72,225,665</b>	<b>\$ 81,191,646</b>	<b>\$ 38,655,725</b>	<b>\$844,540,668</b>	<b>\$ 844,540,668</b>	<b>\$ —</b>
1XXXX	Judicial Retirement System Employees	9,526,975	474,207	524,734	165,925	284,669	24,664	226,006	2,705	—	226,407	262,010	716,364	840,440	400,137	8,742,093	8,742,093	—
2XXXX	State Police Officers Retirement System Employees	16,661,260	949,906	1,013,840	285,282	489,444	42,405	688,268	4,649	—	389,271	449,148	1,228,605	1,445,001	687,971	15,030,628	15,030,628	—
35885	Fort Monroe Federal Area Development Authority	193,975	20,794	21,416	3,469	5,951	516	12,476	57	—	4,733	15,618	17,344	17,570	8,365	182,758	182,758	—
3XXXX	All Other State Agencies	844,478,660	44,902,095	48,176,223	14,799,200	25,390,311	2,199,794	30,373,114	241,198	—	20,193,714	33,752,757	67,745,436	74,960,527	35,689,057	779,725,634	779,725,634	—

**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, 2021**

Employer	Code	Entity	6/30/2020	PLUS: FY 2020	LESS: FY 2020	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2021	Calculated		Difference			
						Deferred	Deferred	Deferred	Deferred	Deferred	Deferred				6/30/2021	Actual				
			Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	Normal	Special	6/30/2021	Actual	
			Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Contributions	Employer	OPEB	Net OPEB	
	7XXXX	Virginia Law Officers' Retirement System Employees	47,145,217	3,840,568	2,515,703	775,517	1,330,517	115,274	4,862,985	12,637	—	1,058,200	1,683,316	2,517,916	3,928,108	1,870,195		40,859,555	40,859,555	—
		<b>Sub-total State</b>	<b>\$918,006,087</b>	<b>\$ 50,187,570</b>	<b>\$ 52,251,916</b>	<b>\$ 16,029,393</b>	<b>\$ 27,500,892</b>	<b>\$ 2,382,653</b>	<b>\$ 36,162,849</b>	<b>\$ 261,246</b>	<b>\$ —</b>	<b>\$ 21,872,325</b>	<b>\$ 36,162,849</b>	<b>\$ 72,225,665</b>	<b>\$ 81,191,646</b>	<b>\$ 38,655,725</b>		<b>\$844,540,668</b>	<b>\$ 844,540,668</b>	<b>\$ —</b>