

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated 6/30/2021 Net OPEB Liability | Actual 6/30/2021 Net OPEB Liability | Difference |
|--|--|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---|--|-------------|
| | | | | | | | | | | | | | | | | | |
| VRS Virginia Sickness and Disability Program Plan Total | | \$ (220,688,285) | \$ 62,310,266 | \$ 46,159,718 | \$ 64,542,237 | \$ 55,894,989 | \$ 8,123,361 | \$ 8,829,105 | \$ 16,382,511 | \$ — | \$ 2,322,296 | \$ 8,829,105 | \$ (3,784,788) | \$ 26,542,079 | \$(344,720,384) | \$(344,720,384) | \$ — |
| Employer Allocation | | | | | | | | | | | | | | | | | |
| 21156 | Department of State Police - Troopers | (4,833,030) | 1,513,844 | 888,689 | 1,452,407 | 1,257,816 | 182,802 | 339,268 | 368,659 | — | 52,259 | 32,742 | (173,523) | 597,281 | (7,757,312) | (7,757,312) | — |
| 30100 | General | (298,635) | 80,680 | 56,409 | 89,184 | 77,236 | 11,225 | 10,275 | 22,637 | — | 3,209 | 3,182 | (6,403) | 36,676 | (476,335) | (476,335) | — |
| 30101 | House Of Delegates | (475,429) | 119,921 | 86,374 | 142,993 | 123,835 | 17,997 | 11,973 | 36,295 | — | 5,145 | 2,467 | (10,151) | 58,804 | (763,728) | (763,728) | — |
| 30103 | Magistrate System | (940,374) | 234,190 | 205,883 | 278,758 | 241,410 | 35,085 | 10,388 | 70,756 | — | 10,030 | 31,691 | (8,980) | 114,637 | (1,488,848) | (1,488,848) | — |
| 30107 | Div Of Legislative Services | (280,803) | 70,222 | 63,851 | 83,569 | 72,373 | 10,518 | 4,225 | 21,212 | — | 3,007 | 11,189 | (2,267) | 34,368 | (446,344) | (446,344) | — |
| 30109 | Legislative Automated System | (87,062) | 21,775 | 17,319 | 26,159 | 22,654 | 3,292 | 1,981 | 6,640 | — | 941 | 1,619 | (1,466) | 10,758 | (139,716) | (139,716) | — |
| 30110 | Joint Legislative Audit & Review | (148,082) | 46,902 | 28,872 | 43,069 | 37,299 | 5,421 | 8,332 | 10,932 | — | 1,550 | 2,930 | (3,560) | 17,711 | (230,032) | (230,032) | — |
| 30111 | Supreme Court | (923,448) | 229,544 | 173,143 | 275,563 | 238,644 | 34,683 | 14,737 | 69,945 | — | 9,915 | 8,925 | (16,575) | 113,320 | (1,471,784) | (1,471,784) | — |
| 30112 | Judicial Inquiry And Review Commission | (19,464) | 7,273 | 3,700 | 6,422 | 5,562 | 808 | 3,879 | 1,630 | — | 231 | 237 | (1,194) | 2,642 | (34,300) | (34,300) | — |

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| Employer | Entity | 6/30/2020 Net OPEB Liability | PLUS: FY 2020 Deferred Inflows | LESS: FY 2020 Deferred Outflows | 6/30/2020 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 | Calculated 6/30/2021 Net OPEB Liability | Actual 6/30/2021 Net OPEB Liability | Difference | |
|----------|---|------------------------------------|---|--|---------------------------------------|---------------------|---------------------|---------------------|----------------------|------------------------|--------------------------------------|---|---|---|--|-------------|-------------------------------------|
| | | | | | | Deferred Inflows | Deferred Inflows | Deferred Inflows | Deferred Outflows | Deferred Investment | Deferred Change In Assumptions | | | | | | Deferred Change In Proportion |
| 30114 | District Courts | (1,488,918) | 398,397 | 288,800 | 441,643 | 382,473 | 55,586 | 37,573 | 112,101 | — | 15,891 | 22,471 | (31,066) | 181,619 | (2,358,818) | (2,358,818) | — |
| 30115 | Juvenile & Domestic Relation Dist Courts | (964,407) | 256,651 | 191,279 | 283,831 | 245,804 | 35,723 | 17,165 | 72,044 | — | 10,213 | 17,905 | (17,823) | 116,723 | (1,515,942) | (1,515,942) | — |
| 30116 | Combined District Courts | (272,065) | 72,184 | 65,925 | 76,128 | 65,928 | 9,582 | 3,334 | 19,323 | — | 2,739 | 24,061 | (637) | 31,306 | (406,598) | (406,598) | — |
| 30117 | Virginia State Bar | (339,573) | 84,409 | 80,650 | 98,911 | 85,659 | 12,449 | — | 25,106 | — | 3,559 | 17,166 | (606) | 40,676 | (528,284) | (528,284) | — |
| 30119 | Office Of Lieutenant Governor | (4,435) | 2,075 | 1,571 | 1,439 | 1,246 | 181 | 1,149 | 365 | — | 52 | 655 | (219) | 594 | (7,687) | (7,687) | — |
| 30121 | Office Of The Governor | (69,186) | 29,621 | 14,862 | 20,002 | 17,322 | 2,517 | 9,734 | 5,077 | — | 720 | 2,715 | (3,113) | 8,226 | (106,829) | (106,829) | — |
| 30122 | Department Of Planning & Budget | (204,269) | 50,776 | 46,253 | 57,707 | 49,976 | 7,263 | — | 14,648 | — | 2,076 | 13,665 | (180) | 23,731 | (308,214) | (308,214) | — |
| 30123 | Department Of Military Affairs | (722,312) | 201,912 | 140,668 | 213,331 | 184,750 | 26,850 | 23,883 | 54,149 | — | 7,676 | 10,470 | (14,086) | 87,731 | (1,139,404) | (1,139,404) | — |
| 30125 | Court Of Appeals Judges | (189,594) | 47,127 | 49,601 | 58,817 | 50,937 | 7,403 | 9,039 | 14,929 | — | 2,116 | 13,258 | (1,995) | 24,187 | (314,143) | (314,143) | — |
| 30127 | Va Dept Of Emergency Management | (416,593) | 164,409 | 102,559 | 151,009 | 130,778 | 19,006 | 124,052 | 38,330 | — | 5,433 | 23,835 | (32,451) | 62,101 | (806,542) | (806,542) | — |
| 30128 | Dept Of Veterans Services-Va | (476,400) | 143,754 | 92,445 | 139,792 | 121,063 | 17,594 | 22,159 | 35,483 | — | 5,030 | 7,017 | (10,973) | 57,488 | (746,630) | (746,630) | — |
| 30129 | Dept Of Human Resource Management | (426,812) | 133,544 | 74,859 | 125,186 | 108,414 | 15,756 | 22,277 | 31,776 | — | 4,504 | — | (13,660) | 51,480 | (668,620) | (668,620) | — |

Virginia Retirement System

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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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | 6/30/2021 Net OPEB Liability | Actual | 6/30/2021 Net OPEB Liability | Difference |
|---------------|--|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|-------------|---------------------------------------|--------|------------------------------------|------------|
| | | | | | | | | | | | | | | | 6/30/2021 | | | | |
| 30132 | Virginia Department Of | (191,889) | 104,282 | 33,656 | 58,430 | 50,602 | 7,354 | 50,512 | 14,831 | — | 2,102 | — | (16,820) | 24,028 | (312,076) | (312,076) | — | | |
| 30133 | Auditor Of Public Accounts | (438,419) | 113,072 | 106,817 | 127,071 | 110,046 | 15,993 | 3,138 | 32,254 | — | 4,572 | 27,473 | (2,315) | 52,258 | (678,686) | (678,686) | — | | |
| 30136 | Virginia Information Technologies Agency | (1,008,479) | 261,593 | 211,913 | 303,639 | 262,958 | 38,216 | 31,711 | 77,072 | — | 10,925 | 27,297 | (16,841) | 124,867 | (1,621,737) | (1,621,737) | — | | |
| 30140 | Dept Of Criminal Justice Svcs | (389,582) | 126,701 | 68,329 | 121,165 | 104,932 | 15,250 | 44,003 | 30,755 | — | 4,360 | — | (15,872) | 49,826 | (647,143) | (647,143) | — | | |
| 30141 | Office Of The Attorney General | (1,458,882) | 362,640 | 324,146 | 435,841 | 377,448 | 54,855 | 24,624 | 110,628 | — | 15,682 | 52,883 | (14,631) | 179,233 | (2,327,827) | (2,327,827) | — | | |
| 30143 | Division Of Debt Collection | (69,781) | 19,950 | 21,106 | 17,930 | 15,528 | 2,257 | 1,906 | 4,551 | — | 645 | 13,926 | 1,045 | 7,372 | (95,763) | (95,763) | — | | |
| 30146 | Science Museum Of Virginia | (184,606) | 45,888 | 40,701 | 42,966 | 37,209 | 5,408 | — | 10,906 | — | 1,546 | 36,437 | 4,301 | 17,668 | (229,480) | (229,480) | — | | |
| 30147 | Office Of The State Inspector | (163,729) | 51,912 | 32,126 | 46,296 | 40,093 | 5,827 | 8,736 | 11,751 | — | 1,666 | 6,875 | (3,625) | 19,040 | (247,268) | (247,268) | — | | |
| 30148 | Commission For The Arts | (10,196) | 4,105 | 1,909 | 3,317 | 2,873 | 418 | 2,197 | 842 | — | 119 | 95 | (607) | 1,363 | (17,719) | (17,719) | — | | |
| 30151 | Department Of Accounts | (585,001) | 153,722 | 113,264 | 171,405 | 148,440 | 21,573 | 7,305 | 43,507 | — | 6,167 | 7,967 | (9,361) | 70,488 | (915,474) | (915,474) | — | | |

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|---------------|--|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 30152 | Department Of Treasury | (395,032) | 111,706 | 69,285 | 118,964 | 103,026 | 14,973 | 19,830 | 30,196 | — | 4,280 | — | (11,539) | 48,922 | (635,389) | (635,389) | — |
| 30154 | Department Of Motor Vehicles | (4,319,267) | 1,101,099 | 829,624 | 1,276,123 | 1,105,150 | 160,614 | 57,305 | 323,913 | — | 45,916 | 54,686 | (68,520) | 524,788 | (6,815,777) | (6,815,777) | — |
| 30156 | Department Of State Police | (1,685,374) | 445,431 | 297,912 | 534,229 | 462,654 | 67,239 | 131,071 | 135,601 | — | 19,222 | 1,908 | (57,309) | 219,694 | (2,853,320) | (2,853,320) | — |
| 30157 | Compensation Board | (40,165) | 13,549 | 12,386 | 12,424 | 10,760 | 1,564 | 4,632 | 3,154 | — | 447 | 4,045 | (513) | 5,109 | (66,358) | (66,358) | — |
| 30160 | Virginia Criminal Sentencing Commission | (34,251) | 9,579 | 6,008 | 10,004 | 8,664 | 1,259 | 863 | 2,539 | — | 360 | 35 | (782) | 4,113 | (53,431) | (53,431) | — |
| 30161 | Department Of Taxation | (2,213,239) | 569,180 | 419,062 | 634,302 | 549,319 | 79,834 | 14,713 | 161,002 | — | 22,823 | 59,706 | (29,204) | 260,846 | (3,387,808) | (3,387,808) | — |
| 30162 | Department Of Accounts Transfer Payments | (6,047) | 1,517 | 1,145 | 1,775 | 1,537 | 223 | 28 | 451 | — | 64 | 69 | (95) | 731 | (9,480) | (9,480) | — |
| 30164 | Virginia Management Fellows Program Administration | (34,759) | 30,620 | 6,096 | 6,274 | 5,433 | 790 | 17,447 | 1,592 | — | 226 | 10,442 | (3,010) | 2,577 | (33,506) | (33,506) | — |
| 30165 | Va Dept Of Housing & Comm Dev | (331,298) | 84,547 | 60,807 | 115,331 | 99,879 | 14,516 | 51,286 | 29,274 | — | 4,150 | 2,131 | (15,540) | 47,426 | (615,981) | (615,981) | — |
| 30166 | Secretary Of The Commonwealth | (25,357) | 11,436 | 8,648 | 7,054 | 6,109 | 888 | 4,118 | 1,791 | — | 254 | 4,137 | (220) | 2,902 | (37,678) | (37,678) | — |
| 30171 | State Corporation Commission | (2,128,648) | 577,952 | 420,312 | 630,461 | 545,993 | 79,351 | 58,486 | 160,028 | — | 22,685 | 38,081 | (43,522) | 259,270 | (3,367,297) | (3,367,297) | — |

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|---------------|---|------------------------------------|---|--|-------------------------------------|--|----------------------------------|----------------------------------|---|--|--|---|---|---|---|--|------------|
| | | | | | | Deferred Inflows Expected vs Actual | Deferred Inflows Change In | Deferred Inflows Change In | Deferred Outflows Expected vs Actual | | | | | | | | |
| 30172 | Virginia State Lottery | (1,035,646) | 282,748 | 195,592 | 334,309 | 289,519 | 42,077 | 104,437 | 84,856 | — | 12,029 | 10,425 | (36,546) | 137,481 | (1,785,549) | (1,785,549) | — |
| 30174 | Va College Savings Plan | (481,233) | 160,413 | 84,403 | 152,462 | 132,035 | 19,189 | 64,221 | 38,699 | — | 5,486 | — | (22,655) | 62,699 | (814,299) | (814,299) | — |
| 30180 | Secretary Of Administration | (31,271) | 7,773 | 7,770 | 12,896 | 11,168 | 1,623 | 10,061 | 3,273 | — | 464 | 1,879 | (2,172) | 5,303 | (68,875) | (68,875) | — |
| 30181 | Department Of Labor & Industry | (381,681) | 103,196 | 80,624 | 119,752 | 103,708 | 15,072 | 28,470 | 30,396 | — | 4,309 | 10,352 | (9,295) | 49,245 | (639,594) | (639,594) | — |
| 30182 | Virginia Employment Commission | (1,674,936) | 431,511 | 370,931 | 617,346 | 534,636 | 77,700 | 354,106 | 156,699 | — | 22,213 | 60,195 | (84,337) | 253,876 | (3,297,250) | (3,297,250) | — |
| 30183 | Secretary Of Natural And Historic | — | — | 8,736 | — | — | — | — | — | — | — | 6,672 | 2,064 | — | — | — | — |
| 30184 | Secretary Of Technology | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 30185 | Secretary Of Education | (8,784) | 2,859 | 6,783 | 2,117 | 1,833 | 266 | 557 | 537 | — | 76 | 5,350 | 1,082 | 871 | (11,307) | (11,307) | — |
| 30186 | Secretary Of Transportation | (7,658) | 1,903 | 6,946 | 2,240 | 1,940 | 282 | — | 568 | — | 81 | 4,508 | 964 | 920 | (11,962) | (11,962) | — |
| 30187 | Secretary Of Public Safety | (25,577) | 8,488 | 6,730 | 6,448 | 5,584 | 812 | 1,682 | 1,637 | — | 232 | 4,622 | 68 | 2,652 | (34,438) | (34,438) | — |
| 30188 | Secretary Of Health And Human Resources | — | — | 2,488 | 316 | 274 | 40 | 848 | 80 | — | 11 | 1,964 | 351 | 129 | (1,689) | (1,689) | — |
| 30190 | Secretary Of Finance | (16,927) | 4,293 | 4,659 | 4,963 | 4,298 | 625 | 104 | 1,260 | — | 179 | 1,333 | 44 | 2,042 | (26,509) | (26,509) | — |

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|---------------|---------------------------------------|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 30191 | Workers' Compensation Commission | (945,252) | 236,500 | 189,908 | 273,401 | 236,771 | 34,411 | 1,268 | 69,396 | — | 9,837 | 27,066 | (9,592) | 112,431 | (1,460,235) | (1,460,235) | — |
| 30192 | Secretary Of Commerce And Trade | (3,508) | 3,427 | 1,172 | 1,046 | 905 | 132 | 2,068 | 265 | — | 38 | 459 | (512) | 430 | (5,584) | (5,584) | — |
| 30193 | Secretary Of Agriculture And Forestry | (13,285) | 9,263 | 2,667 | 3,924 | 3,398 | 494 | 4,809 | 996 | — | 141 | 278 | (1,445) | 1,615 | (20,959) | (20,959) | — |
| 30194 | Department Of General Services | (1,791,503) | 484,041 | 332,533 | 516,106 | 446,959 | 64,958 | 31,749 | 131,001 | — | 18,570 | 34,503 | (28,589) | 212,240 | (2,756,522) | (2,756,522) | — |
| 30199 | Conservation & Recreation | (1,172,517) | 321,555 | 234,982 | 344,288 | 298,161 | 43,332 | 26,192 | 87,389 | — | 12,388 | 24,214 | (23,333) | 141,583 | (1,838,842) | (1,838,842) | — |
| 30200 | Office Of Children'S Services | (53,340) | 15,987 | 11,256 | 15,155 | 13,124 | 1,907 | 2,092 | 3,847 | — | 545 | 2,713 | (927) | 6,231 | (80,940) | (80,940) | — |
| 30201 | Department Of Education | (1,205,377) | 351,900 | 213,875 | 375,978 | 325,605 | 47,321 | 104,281 | 95,433 | — | 13,528 | 1,944 | (43,852) | 154,615 | (2,008,099) | (2,008,099) | — |
| 30202 | Library Of Virginia | (341,073) | 85,701 | 65,884 | 102,125 | 88,443 | 12,854 | 7,098 | 25,922 | — | 3,675 | 4,885 | (6,158) | 41,999 | (545,451) | (545,451) | — |
| 30203 | Wilson Workforce And Rehabilitation | (535,125) | 135,064 | 191,007 | 133,144 | 115,306 | 16,758 | 1,569 | 33,795 | — | 4,791 | 141,105 | 21,783 | 54,752 | (711,123) | (711,123) | — |
| 30204 | College Of William And Mary | (2,158,618) | 536,576 | 600,693 | 620,980 | 537,782 | 78,157 | — | 157,621 | — | 22,344 | 198,658 | 19,744 | 255,371 | (3,316,658) | (3,316,658) | — |

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|---------------|-----------------------------------|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---------------------------------------|--|------------|---|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | | |
| 30206 | Mcv Hospitals Authority | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 30207 | University Of Va - Academic | (16,566,661) | 4,755,026 | 3,000,587 | 4,716,923 | 4,084,959 | 593,679 | 495,543 | 1,197,282 | — | 169,718 | 422,173 | (339,210) | 1,939,770 | (25,193,133) | (25,193,133) | — | |
| 30208 | Vpi & Su - Academic | (8,100,981) | 2,029,963 | 1,584,891 | 2,347,563 | 2,033,040 | 295,467 | 11,911 | 595,873 | — | 84,468 | 191,394 | (100,785) | 965,402 | (12,538,342) | (12,538,342) | — | |
| 30209 | University Of Virginia - Hospital | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 30211 | Va Military Institute | (707,129) | 182,953 | 125,687 | 217,081 | 187,997 | 27,322 | 33,131 | 55,101 | — | 7,811 | 1,313 | (18,992) | 89,271 | (1,159,432) | (1,159,432) | — | |
| 30212 | Virginia State University | (1,641,171) | 424,206 | 359,121 | 460,057 | 398,419 | 57,903 | 12,159 | 116,775 | — | 16,553 | 111,675 | (8,354) | 189,192 | (2,457,167) | (2,457,167) | — | |
| 30213 | Norfolk State University | (1,753,832) | 467,225 | 378,469 | 524,754 | 454,449 | 66,046 | 56,428 | 133,196 | — | 18,881 | 57,008 | (29,250) | 215,796 | (2,802,714) | (2,802,714) | — | |
| 30214 | Longwood University | (852,761) | 233,117 | 196,052 | 227,150 | 196,717 | 28,589 | 15,713 | 57,657 | — | 8,173 | 97,822 | 418 | 93,414 | (1,213,209) | (1,213,209) | — | |
| 30215 | University Of Mary Washington | (857,881) | 213,247 | 220,300 | 235,250 | 203,732 | 29,609 | — | 59,713 | — | 8,465 | 98,176 | 7,445 | 96,745 | (1,256,471) | (1,256,471) | — | |
| 30216 | James Madison University | (5,286,809) | 1,571,969 | 927,257 | 1,545,948 | 1,338,825 | 194,575 | 201,526 | 392,402 | — | 55,625 | 605 | (146,829) | 635,747 | (8,256,915) | (8,256,915) | — | |
| 30217 | Radford University | (2,556,475) | 884,660 | 458,146 | 723,486 | 626,555 | 91,059 | 202,939 | 183,640 | — | 26,032 | 72,014 | (74,305) | 297,524 | (3,864,143) | (3,864,143) | — | |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 | LESS: FY 2021 | LESS: FY 2021 | PLUS: FY 2021 | PLUS: FY 2021 Deferred Investment Experience | PLUS: FY 2021 Deferred Change In Assumptions | PLUS: FY 2021 Deferred Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|---|--|--|---------------------|--------------------------------------|-------------------------------------|----------------------|--|--|---|---|---|---------------------------------------|--|------------|
| | | | | | | Deferred Inflows | Deferred Change In Assumptions | Deferred Change In Proportion | Deferred Outflows | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 30218 | Va School For The Deaf & Blind | (301,504) | 74,946 | 59,604 | 88,823 | 76,923 | 11,179 | 1,731 | 22,546 | — | 3,196 | 5,215 | (4,015) | 36,528 | (474,404) | (474,404) | — |
| 30221 | Old Dominion University | (3,909,317) | 1,067,409 | 718,907 | 1,145,192 | 991,762 | 144,135 | 78,413 | 290,680 | — | 41,205 | 27,445 | (84,547) | 470,943 | (6,116,477) | (6,116,477) | — |
| 30222 | Dept Of Professional And Occupational Regulation | (475,385) | 124,026 | 118,097 | 132,324 | 114,596 | 16,655 | 4,287 | 33,587 | — | 4,761 | 46,302 | 338 | 54,416 | (706,746) | (706,746) | — |
| 30223 | Health Professions | (783,355) | 237,443 | 137,392 | 236,367 | 204,699 | 29,749 | 54,212 | 59,996 | — | 8,505 | — | (25,403) | 97,202 | (1,262,435) | (1,262,435) | — |
| 30226 | Board Of Accountancy | (43,079) | 13,243 | 7,556 | 11,714 | 10,145 | 1,474 | 2,082 | 2,973 | — | 421 | 2,371 | (710) | 4,815 | (62,567) | (62,567) | — |
| 30233 | State Board Of Bar Examiners | (28,182) | 7,006 | 8,694 | 7,965 | 6,897 | 1,002 | — | 2,022 | — | 287 | 3,829 | 334 | 3,277 | (42,539) | (42,539) | — |
| 30234 | Vsu-Coop Ext & Agr Research Services | (175,492) | 46,154 | 32,402 | 55,481 | 48,047 | 6,983 | 13,242 | 14,082 | — | 1,996 | 1,281 | (5,373) | 22,815 | (296,322) | (296,322) | — |
| 30236 | Va Commonwealth University - | (11,944,268) | 3,544,585 | 2,108,555 | 3,433,518 | 2,973,502 | 432,147 | 455,787 | 871,517 | — | 123,542 | 170,605 | (288,922) | 1,411,985 | (18,338,435) | (18,338,435) | — |
| 30238 | Virginia Museum Of Fine Arts | (621,193) | 193,175 | 108,951 | 186,856 | 161,822 | 23,518 | 43,548 | 47,429 | — | 6,723 | — | (22,597) | 76,842 | (998,000) | (998,000) | — |
| 30239 | Frontier Culture Museum Of Va | (70,952) | 18,729 | 12,445 | 19,150 | 16,584 | 2,410 | 861 | 4,861 | — | 689 | 4,295 | (575) | 7,875 | (102,278) | (102,278) | — |
| 30241 | Richard Bland College | (128,021) | 59,869 | 41,550 | 33,575 | 29,077 | 4,226 | 22,029 | 8,522 | — | 1,208 | 25,017 | (1,655) | 13,807 | (179,324) | (179,324) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 | LESS: FY 2021 | LESS: FY 2021 | PLUS: FY 2021 | PLUS: FY 2021 Deferred Investment Experience | PLUS: FY 2021 Deferred Assumptions | PLUS: FY 2021 Deferred Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated 6/30/2021 Net OPEB Liability | Actual 6/30/2021 Net OPEB Liability | Difference |
|---------------|---|------------------------------------|---|--|--|---------------------|----------------------|----------------------|-----------------------------------|--|---|--|---|---|---|--|------------|
| | | | | | | Deferred Inflows | Deferred Deferred | Deferred Outflows | Deferred Expected vs Actual | | | | | | | | |
| 30242 | Christopher Newport University | (1,524,559) | 435,116 | 276,760 | 446,013 | 386,257 | 56,136 | 44,275 | 113,210 | — | 16,048 | 7,732 | (36,846) | 183,416 | (2,382,156) | (2,382,156) | — |
| 30245 | Council Of Higher Education | (210,316) | 63,344 | 37,984 | 58,746 | 50,876 | 7,394 | 8,486 | 14,911 | — | 2,114 | 8,317 | (4,490) | 24,158 | (313,764) | (313,764) | — |
| 30246 | Uva'S College At Wise | (396,776) | 98,630 | 103,557 | 114,834 | 99,448 | 14,453 | — | 29,148 | — | 4,132 | 30,118 | 938 | 47,224 | (613,326) | (613,326) | — |
| 30247 | George Mason University | (6,986,240) | 2,090,140 | 1,262,152 | 2,158,305 | 1,869,140 | 271,647 | 593,401 | 547,834 | — | 77,658 | 28,245 | (242,939) | 887,571 | (11,527,518) | (11,527,518) | — |
| 30261 | Va Community College System | (785,584) | 227,331 | 215,205 | 250,211 | 216,688 | 31,492 | 79,478 | 63,510 | — | 9,003 | 62,059 | (16,726) | 102,897 | (1,336,378) | (1,336,378) | — |
| 30262 | Dept For Aging And Rehabilitative | (2,278,143) | 566,286 | 624,229 | 703,678 | 609,401 | 88,566 | 100,384 | 178,612 | — | 25,319 | 177,460 | (12,246) | 289,378 | (3,758,348) | (3,758,348) | — |
| 30263 | Va Rehab Center For The Blind | (56,055) | 16,662 | 18,995 | 16,129 | 13,968 | 2,030 | 2,092 | 4,094 | — | 580 | 8,072 | 348 | 6,632 | (86,145) | (86,145) | — |
| 30268 | Va Institute Marine Science | (460,356) | 114,432 | 111,212 | 135,042 | 116,949 | 16,997 | 1,090 | 34,277 | — | 4,859 | 23,882 | (1,529) | 55,534 | (721,259) | (721,259) | — |
| 30270 | Virginia Community College System - Shared Services | (247,215) | 188,765 | 43,359 | 69,912 | 60,545 | 8,799 | 97,271 | 17,746 | — | 2,516 | 6,406 | (32,982) | 28,751 | (373,401) | (373,401) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated 6/30/2021 Net OPEB Liability | Actual 6/30/2021 Net OPEB Liability | Difference |
|---------------|---------------------------------------|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---|--|------------|
| | | | | | | | | | | | | | | | | | |
| 30275 | New River Community College | (290,117) | 75,828 | 66,091 | 85,609 | 74,139 | 10,775 | 4,974 | 21,730 | — | 3,080 | 11,702 | (2,667) | 35,206 | (457,238) | (457,238) | — |
| 30276 | Southside Va Community College | (334,475) | 83,141 | 129,859 | 93,431 | 80,914 | 11,759 | — | 23,715 | — | 3,362 | 67,928 | 11,698 | 38,423 | (499,017) | (499,017) | — |
| 30277 | Paul D Camp Community College | (170,923) | 49,786 | 34,535 | 49,142 | 42,558 | 6,185 | 5,538 | 12,474 | — | 1,768 | 6,030 | (3,437) | 20,210 | (262,470) | (262,470) | — |
| 30278 | Rappahannock Community College | (282,856) | 81,558 | 49,610 | 81,523 | 70,601 | 10,261 | 9,134 | 20,693 | — | 2,933 | 3,221 | (6,310) | 33,526 | (435,416) | (435,416) | — |
| 30279 | Danville Community College | (269,372) | 66,959 | 98,936 | 78,529 | 68,007 | 9,884 | — | 19,933 | — | 2,826 | 41,398 | 6,486 | 32,295 | (419,421) | (419,421) | — |
| 30280 | Northern Va Community College | (4,537,594) | 1,134,711 | 1,099,562 | 1,285,204 | 1,113,015 | 161,757 | 5,357 | 326,218 | — | 46,243 | 341,870 | 17,688 | 528,520 | (6,864,279) | (6,864,279) | — |
| 30282 | Piedmont Virginia Community College | (451,859) | 124,914 | 105,041 | 133,583 | 115,686 | 16,813 | 13,074 | 33,907 | — | 4,806 | 21,288 | (7,392) | 54,934 | (713,467) | (713,467) | — |
| 30283 | J Sargeant Reynolds Community College | (898,511) | 223,346 | 341,346 | 258,834 | 224,156 | 32,577 | — | 65,699 | — | 9,313 | 155,269 | 25,806 | 106,441 | (1,382,432) | (1,382,432) | — |
| 30284 | Eastern Shore Comm College | (100,656) | 27,750 | 42,747 | 27,482 | 23,800 | 3,459 | 2,092 | 6,976 | — | 989 | 25,290 | 3,752 | 11,303 | (146,782) | (146,782) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 | LESS: FY 2021 | LESS: FY 2021 | PLUS: FY 2021 | PLUS: FY 2021 Deferred Investment Experience | PLUS: FY 2021 Deferred Assumptions Proportion | PLUS: FY 2021 Deferred Change In | PLUS: FY 2021 Deferred Change In | PLUS: FY 2021 Deferred Change In | Calculated 6/30/2021 Net OPEB Liability | Actual 6/30/2021 Net OPEB Liability | Difference |
|---------------|---------------------------------------|------------------------------------|---|--|--|---------------------|-----------------------|-----------------------|-----------------------|--|---|---|---|---|---|--|------------|
| | | | | | | Deferred Inflows | Deferred Change In | Deferred Change In | Deferred Change In | | | | | | | | |
| 30285 | Patrick Henry Community College | (496,835) | 145,884 | 95,602 | 148,880 | 128,933 | 18,738 | 27,344 | 37,790 | — | 5,357 | 6,193 | (12,832) | 61,226 | (795,166) | (795,166) | — |
| 30286 | Va Western Community College | (555,804) | 138,158 | 148,297 | 160,717 | 139,184 | 20,228 | — | 40,794 | — | 5,783 | 45,257 | 1,941 | 66,091 | (858,388) | (858,388) | — |
| 30287 | Dabney S Lancaster Comm College | (138,217) | 34,356 | 42,103 | 41,759 | 36,164 | 5,256 | 3,584 | 10,599 | — | 1,503 | 14,371 | 393 | 17,173 | (223,034) | (223,034) | — |
| 30288 | Wytheville Community College | (230,509) | 57,298 | 61,651 | 56,810 | 49,199 | 7,150 | — | 14,420 | — | 2,044 | 45,667 | 5,830 | 23,363 | (303,423) | (303,423) | — |
| 30290 | John Tyler Community College | (681,530) | 179,003 | 175,276 | 197,609 | 171,134 | 24,871 | 7,573 | 50,158 | — | 7,110 | 46,859 | 695 | 81,263 | (1,055,431) | (1,055,431) | — |
| 30291 | Blue Ridge Community College | (427,253) | 117,008 | 98,947 | 123,366 | 106,838 | 15,527 | 8,529 | 31,314 | — | 4,439 | 22,668 | (3,134) | 50,734 | (658,899) | (658,899) | — |
| 30292 | Central Va Community College | (369,697) | 105,854 | 76,049 | 104,249 | 90,282 | 13,121 | 11,020 | 26,461 | — | 3,751 | 19,042 | (4,613) | 42,870 | (556,793) | (556,793) | — |
| 30293 | Thomas Nelson Community College | (708,785) | 176,184 | 360,831 | 185,288 | 160,463 | 23,321 | — | 47,031 | — | 6,667 | 248,276 | 47,103 | 76,196 | (989,623) | (989,623) | — |
| 30294 | Southwest Va Community College | (228,192) | 84,184 | 47,789 | 76,618 | 66,353 | 9,643 | 48,781 | 19,448 | — | 2,757 | 5,907 | (12,629) | 31,508 | (409,217) | (409,217) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated 6/30/2021 Net OPEB Liability | Actual 6/30/2021 Net OPEB Liability | Difference |
|---------------|---|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---|--|------------|
| | | | | | | | | | | | | | | | | | |
| 30295 | Tidewater Community College | (1,889,754) | 469,742 | 728,635 | 545,679 | 472,570 | 68,680 | — | 138,508 | — | 19,634 | 328,704 | 58,659 | 224,402 | (2,914,473) | (2,914,473) | — |
| 30296 | Va Highlands Community College | (233,708) | 64,913 | 65,763 | 63,839 | 55,286 | 8,035 | 5,230 | 16,204 | — | 2,297 | 31,715 | 2,021 | 26,251 | (340,962) | (340,962) | — |
| 30297 | Germanna Community College | (629,381) | 179,416 | 125,175 | 189,606 | 164,203 | 23,864 | 33,818 | 48,127 | — | 6,822 | 11,350 | (14,382) | 77,971 | (1,012,685) | (1,012,685) | — |
| 30298 | Lord Fairfax Community College | (546,513) | 135,850 | 143,031 | 161,672 | 140,011 | 20,348 | 4,936 | 41,037 | — | 5,817 | 36,038 | 764 | 66,485 | (863,490) | (863,490) | — |
| 30299 | Mountain Empire Comm College | (228,544) | 63,678 | 41,366 | 70,319 | 60,898 | 8,850 | 14,418 | 17,849 | — | 2,530 | 1,058 | (7,375) | 28,918 | (375,573) | (375,573) | — |
| 30301 | Va Dept Of Agriculture & Cons | (1,241,504) | 308,605 | 254,017 | 358,151 | 310,167 | 45,077 | — | 90,908 | — | 12,887 | 41,908 | (10,994) | 147,286 | (1,912,888) | (1,912,888) | — |
| 30310 | Virginia Economic Development Partnership | (557,238) | 210,498 | 99,503 | 178,659 | 154,723 | 22,486 | 99,265 | 45,348 | — | 6,428 | 1,396 | (32,546) | 73,470 | (954,220) | (954,220) | — |
| 30320 | Virginia Tourism Authority | (267,562) | 78,730 | 52,582 | 78,464 | 67,952 | 9,876 | 9,957 | 19,916 | — | 2,823 | 4,667 | (6,553) | 32,266 | (419,076) | (419,076) | — |
| 30330 | Virginia Israel Advisory Board | (5,120) | 3,655 | 1,066 | 1,504 | 1,302 | 189 | 1,900 | 382 | — | 54 | 140 | (563) | 619 | (8,032) | (8,032) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 30350 | Department Of Small Business And Supplier Diversity | (125,175) | 45,157 | 27,775 | 36,815 | 31,883 | 4,634 | 11,501 | 9,345 | — | 1,325 | 4,378 | (3,911) | 15,139 | (196,628) | (196,628) | — |
| 30400 | Jamestown-Yorktown Commemoration | (27,012) | 25,519 | 16,586 | — | — | — | 14,261 | — | — | — | 30,975 | 1,364 | (1) | — | — | — |
| 30402 | Marine Resources Commission | (170,923) | 64,493 | 29,978 | 50,872 | 44,056 | 6,403 | 19,433 | 12,913 | — | 1,830 | — | (8,357) | 20,923 | (271,709) | (271,709) | — |
| 30403 | Department Of Wildlife Resources | (691,284) | 196,915 | 152,093 | 202,998 | 175,801 | 25,550 | 21,336 | 51,526 | — | 7,304 | 24,785 | (12,203) | 83,480 | (1,084,215) | (1,084,215) | — |
| 30405 | Virginia Racing Commission | (14,168) | 4,720 | 2,578 | 5,712 | 4,947 | 719 | 5,198 | 1,450 | — | 206 | 73 | (1,286) | 2,349 | (30,508) | (30,508) | — |
| 30407 | Virginia Port Authority | (3,442) | 856 | 3,126 | 1,013 | 878 | 128 | 18 | 257 | — | 36 | 1,994 | 466 | 416 | (5,412) | (5,412) | — |
| 30409 | Dept Mines Minerals Energy | (560,261) | 142,322 | 123,327 | 161,001 | 139,430 | 20,264 | 2,522 | 40,866 | — | 5,793 | 27,024 | (2,896) | 66,209 | (859,905) | (859,905) | — |
| 30411 | Department Of Forestry | (472,582) | 124,292 | 91,803 | 136,939 | 118,592 | 17,235 | 5,230 | 34,759 | — | 4,927 | 10,381 | (7,055) | 56,316 | (731,393) | (731,393) | — |
| 30413 | Commission On Vasap | (30,808) | 7,659 | 7,646 | 8,584 | 7,434 | 1,080 | — | 2,179 | — | 309 | 2,963 | 126 | 3,532 | (45,848) | (45,848) | — |
| 30417 | Board Of | (6,775) | 1,684 | 1,920 | 1,226 | 1,062 | 154 | — | 311 | — | 44 | 2,604 | 449 | 504 | (6,549) | (6,549) | — |
| 30423 | Department Of Historic Resources | (131,619) | 32,716 | 26,226 | 41,249 | 35,722 | 5,192 | 7,394 | 10,470 | — | 1,484 | 2,508 | (3,125) | 16,962 | (220,311) | (220,311) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 | LESS: FY 2021 | LESS: FY 2021 | PLUS: FY 2021 | PLUS: FY 2021 Deferred Investment Experience | PLUS: FY 2021 Deferred Assumptions | PLUS: FY 2021 Deferred Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|---|--|--|---------------------|--------------------------------------|-------------------------------------|----------------------|--|---|--|---|---|---------------------------------------|--|------------|
| | | | | | | Deferred Inflows | Deferred Change In Assumptions | Deferred Change In Proportion | Deferred Outflows | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 30425 | Jamestown-Yorktown Foundation | (361,002) | 96,246 | 75,022 | 96,710 | 83,753 | 12,172 | 4,765 | 24,548 | — | 3,480 | 33,371 | (978) | 39,773 | (516,530) | (516,530) | — |
| 30440 | Department Of Environmental Quality | (2,473,960) | 614,961 | 504,029 | 724,829 | 627,717 | 91,228 | 3,480 | 183,981 | — | 26,080 | 54,220 | (27,236) | 298,076 | (3,871,313) | (3,871,313) | — |
| 30454 | Office Of Commonwealth Preparedness | — | — | 2,050 | — | — | — | — | — | — | — | 1,619 | 431 | — | — | — | — |
| 30505 | Department Of Rail & Public Transportation | (269,284) | 94,467 | 54,734 | 82,582 | 71,518 | 10,394 | 32,395 | 20,961 | — | 2,971 | 5,924 | (10,527) | 33,959 | (441,070) | (441,070) | — |
| 30506 | Motor Vehicle Dealer Board | (57,865) | 14,384 | 13,363 | 17,091 | 14,801 | 2,151 | 450 | 4,338 | — | 615 | 2,575 | (445) | 7,028 | (91,282) | (91,282) | — |
| 30510 | Va Dept Of Transportation Central Office | (5,560,726) | 1,522,950 | 1,010,162 | 1,600,221 | 1,385,827 | 201,406 | 110,561 | 406,178 | — | 57,578 | 97,448 | (103,971) | 658,070 | (8,546,790) | (8,546,790) | — |
| 30511 | Va Dept Of Transportation Bristol | (1,402,584) | 426,398 | 269,020 | 407,817 | 353,178 | 51,328 | 58,552 | 103,515 | — | 14,674 | 25,391 | (37,940) | 167,710 | (2,178,151) | (2,178,151) | — |
| 30512 | Va Dept Of Transportation Salem | (1,847,382) | 465,471 | 359,285 | 543,897 | 471,027 | 68,456 | 14,866 | 138,055 | — | 19,570 | 27,283 | (26,756) | 223,668 | (2,904,958) | (2,904,958) | — |
| 30513 | Va Dept Of Transportation Lynchburg | (1,199,551) | 394,438 | 215,087 | 348,767 | 302,040 | 43,896 | 74,281 | 88,526 | — | 12,549 | 9,215 | (40,446) | 143,425 | (1,862,765) | (1,862,765) | — |
| 30514 | Va Dept Of Transportation Richmond | (1,948,457) | 537,905 | 367,061 | 584,507 | 506,196 | 73,567 | 80,801 | 148,363 | — | 21,031 | 19,989 | (48,184) | 240,371 | (3,121,856) | (3,121,856) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 30515 | Va Dept Of Transportation Hampton Roads | (2,168,307) | 596,117 | 439,120 | 636,871 | 551,544 | 80,157 | 51,026 | 161,654 | — | 22,915 | 48,309 | (41,596) | 261,903 | (3,401,529) | (3,401,529) | — |
| 30516 | Va Dept Of Transportation Fredericksburg | (1,343,395) | 411,866 | 289,606 | 387,718 | 335,772 | 48,799 | 58,401 | 98,413 | — | 13,950 | 57,516 | (29,415) | 159,443 | (2,070,804) | (2,070,804) | — |
| 30517 | Va Dept Of Transportation Culpeper | (1,162,233) | 370,246 | 209,110 | 348,741 | 302,017 | 43,893 | 85,359 | 88,520 | — | 12,548 | 4,346 | (43,518) | 143,417 | (1,862,628) | (1,862,628) | — |
| 30518 | Va Dept Of Transportation Staunton | (1,544,068) | 398,819 | 304,192 | 454,810 | 393,875 | 57,243 | 20,181 | 115,443 | — | 16,365 | 26,331 | (24,695) | 187,035 | (2,429,141) | (2,429,141) | — |
| 30519 | Va Dept Of Transportation Nova | (2,868,131) | 730,674 | 582,058 | 847,388 | 733,856 | 106,653 | 36,611 | 215,089 | — | 30,490 | 63,415 | (42,396) | 348,478 | (4,525,903) | (4,525,903) | — |
| 30601 | Department Of Health | (8,823,581) | 2,193,308 | 1,732,141 | 2,574,454 | 2,229,534 | 324,024 | — | 653,464 | — | 92,632 | 161,734 | (108,868) | 1,058,708 | (13,750,172) | (13,750,172) | — |
| 30602 | Dept Of Medical Assistance Services | (1,823,173) | 596,911 | 319,768 | 570,353 | 493,938 | 71,785 | 215,459 | 144,771 | — | 20,522 | — | (79,437) | 234,551 | (3,046,260) | (3,046,260) | — |
| 30606 | Virginia Board For People With Disabilities | (31,448) | 7,816 | 6,128 | 9,675 | 8,379 | 1,218 | 1,281 | 2,456 | — | 348 | 495 | (681) | 3,979 | (51,674) | (51,674) | — |
| 30701 | Department Of Corrections | (1,100,485) | 317,090 | 193,015 | 335,491 | 290,542 | 42,225 | 71,074 | 85,156 | — | 12,071 | — | (35,377) | 137,965 | (1,791,857) | (1,791,857) | — |
| 30702 | Virginia Department For The Blind And | (363,010) | 96,373 | 92,246 | 106,198 | 91,970 | 13,366 | 4,793 | 26,956 | — | 3,821 | 22,957 | (2,054) | 43,673 | (567,203) | (567,203) | — |

Virginia Retirement System

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Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | PLUS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 30703 | Central State Hospital | (1,825,026) | 549,212 | 339,873 | 503,920 | 436,406 | 63,424 | 77,456 | 127,908 | — | 18,132 | 95,190 | (28,547) | 207,229 | (2,691,439) | (2,691,439) | — |
| 30704 | Eastern State Hospital | (1,479,693) | 440,842 | 420,848 | 453,487 | 392,729 | 57,076 | 115,922 | 115,107 | — | 16,317 | 124,254 | (12,348) | 186,491 | (2,422,074) | (2,422,074) | — |
| 30705 | Southwestern Virginia Mental Health Institute | (1,125,731) | 345,409 | 204,610 | 334,748 | 289,899 | 42,132 | 68,183 | 84,968 | — | 12,045 | 5,508 | (32,858) | 137,662 | (1,787,893) | (1,787,893) | — |
| 30706 | Western State Hospital | (1,622,941) | 475,676 | 284,649 | 470,461 | 407,430 | 59,213 | 56,359 | 119,415 | — | 16,928 | 11,221 | (41,452) | 193,470 | (2,512,735) | (2,512,735) | — |
| 30707 | Central Va Training Center | (172,446) | 42,866 | 609,964 | 3,124 | 2,705 | 393 | — | 793 | — | 112 | 580,585 | 148,877 | 1,286 | (16,685) | (16,685) | — |
| 30708 | Commonwealth Center For Children & Adolescents | (375,280) | 152,525 | 78,771 | 100,021 | 86,620 | 12,589 | 46,395 | 25,388 | — | 3,599 | 36,285 | (11,200) | 41,134 | (534,213) | (534,213) | — |
| 30711 | Virginia Correctional Enterprises | (411,761) | 127,004 | 133,382 | 117,022 | 101,343 | 14,728 | 18,631 | 29,703 | — | 4,211 | 59,615 | (555) | 48,123 | (625,012) | (625,012) | — |
| 30716 | Correctional Center For Women | (255,557) | 70,085 | 65,332 | 85,009 | 73,619 | 10,699 | 32,730 | 21,577 | — | 3,059 | 15,758 | (6,605) | 34,960 | (454,032) | (454,032) | — |
| 30718 | Bland Correctional Center | (164,082) | 52,092 | 34,917 | 49,149 | 42,564 | 6,186 | 11,845 | 12,475 | — | 1,768 | 4,707 | (4,593) | 20,211 | (262,505) | (262,505) | — |
| 30720 | Dept Of Behavioral Health & Developmental Services | (1,776,364) | 672,570 | 311,557 | 537,069 | 465,113 | 67,596 | 226,339 | 136,322 | — | 19,324 | — | (91,803) | 220,862 | (2,868,487) | (2,868,487) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference |
|---------------|-------------------------------------|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 30723 | Southeastern Va Training Ctr | (568,030) | 166,506 | 119,434 | 159,994 | 138,558 | 20,137 | 20,475 | 40,611 | — | 5,757 | 31,163 | (6,141) | 65,795 | (854,527) | (854,527) | — |
| 30724 | Catawba Hospital | (611,130) | 163,003 | 114,546 | 197,131 | 170,720 | 24,811 | 57,488 | 50,037 | — | 7,093 | 6,075 | (22,193) | 81,068 | (1,052,879) | (1,052,879) | — |
| 30725 | Northern Va Training Center | — | — | 169,422 | — | — | — | — | — | — | — | 129,633 | 39,789 | — | — | — | — |
| 30726 | Southside Va Training Center | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 30728 | Northern Va Mental Health Institute | (1,091,855) | 403,911 | 203,776 | 317,806 | 275,227 | 39,999 | 105,537 | 80,667 | — | 11,435 | 13,484 | (42,006) | 130,694 | (1,697,403) | (1,697,403) | — |
| 30729 | Piedmont Geriatric Hospital | (693,491) | 206,483 | 138,311 | 194,156 | 168,143 | 24,437 | 27,543 | 49,282 | — | 6,986 | 35,755 | (9,569) | 79,844 | (1,036,988) | (1,036,988) | — |
| 30733 | Sussex I Correctional | (125,351) | 31,413 | 43,754 | 37,628 | 32,587 | 4,736 | 2,806 | 9,551 | — | 1,354 | 17,185 | 1,861 | 15,474 | (200,972) | (200,972) | — |
| 30734 | Sussex II Correctional | (117,561) | 38,050 | 47,194 | 31,161 | 26,986 | 3,922 | 7,287 | 7,909 | — | 1,121 | 29,288 | 4,126 | 12,814 | (166,431) | (166,431) | — |
| 30735 | Wallen Ridge Correctional | (234,835) | 60,915 | 45,039 | 72,178 | 62,507 | 9,084 | 11,393 | 18,321 | — | 2,597 | 3,060 | (5,676) | 29,681 | (385,500) | (385,500) | — |
| 30737 | St Brides Correctional Center | (186,703) | 46,409 | 45,951 | 56,946 | 49,316 | 7,167 | 6,286 | 14,454 | — | 2,049 | 10,505 | (1,778) | 23,417 | (304,147) | (304,147) | — |
| 30738 | Southwestern Va Training Ctr | (4,303) | 1,070 | 304,241 | — | — | — | — | — | — | — | 242,045 | 65,429 | — | — | — | — |
| 30739 | Southern Va Mental Health Institute | (464,549) | 150,568 | 81,477 | 117,770 | 101,992 | 14,823 | 28,085 | 29,893 | — | 4,237 | 48,539 | (5,123) | 48,429 | (629,011) | (629,011) | — |

Virginia Retirement System

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Analysis of Change in Net OPEB Liability - VSDP

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 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 | Calculated | | Difference | |
|---------------|--------------------------------------|------------------------------------|---|--|--|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|---|---|---------------------------------------|--|------------|---|
| | | | | | | Deferred Inflows | Deferred Inflows | Deferred Inflows | Deferred Outflows | Deferred Outflows | Deferred Outflows | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | | |
| 30741 | Red Onion Correctional Center | (238,564) | 64,966 | 50,301 | 75,101 | 65,039 | 9,452 | 18,627 | 19,063 | — | 2,702 | 6,863 | (6,741) | 30,885 | (401,116) | (401,116) | — |
| 30742 | Academy For Staff Development | (291,176) | 91,129 | 61,981 | 90,204 | 78,119 | 11,353 | 28,464 | 22,896 | — | 3,246 | 8,368 | (9,028) | 37,095 | (481,781) | (481,781) | — |
| 30743 | Fluvanna Women'S Correctional Center | (383,557) | 217,890 | 76,820 | 116,099 | 100,544 | 14,612 | 108,463 | 29,469 | — | 4,177 | 7,322 | (31,103) | 47,743 | (620,083) | (620,083) | — |
| 30745 | Nottoway Correctional Center | (286,630) | 97,907 | 54,877 | 81,349 | 70,450 | 10,239 | 20,487 | 20,649 | — | 2,927 | 10,284 | (8,767) | 33,454 | (434,486) | (434,486) | — |
| 30747 | Marion Correctional Treatment Center | (198,951) | 67,592 | 37,622 | 65,310 | 56,560 | 8,220 | 33,237 | 16,577 | — | 2,350 | 2,092 | (10,676) | 26,857 | (348,822) | (348,822) | — |
| 30748 | Hiram W Davis Medical Center | (424,295) | 125,822 | 85,682 | 131,111 | 113,545 | 16,502 | 35,643 | 33,279 | — | 4,718 | 8,388 | (11,776) | 53,918 | (700,265) | (700,265) | — |
| 30749 | Buckingham Correctional Center | (206,940) | 51,439 | 40,149 | 56,707 | 49,109 | 7,137 | — | 14,394 | — | 2,040 | 13,356 | (738) | 23,320 | (302,871) | (302,871) | — |
| 30751 | Dept Deaf & Hard Of Hearing | (29,793) | 8,586 | 6,876 | 7,926 | 6,864 | 998 | 975 | 2,012 | — | 285 | 3,416 | 59 | 3,258 | (42,332) | (42,332) | — |
| 30752 | State Farm Correctional Complex | (280,098) | 83,683 | 78,834 | 71,978 | 62,334 | 9,059 | 11,606 | 18,270 | — | 2,590 | 49,386 | 5,147 | 29,599 | (384,432) | (384,432) | — |
| 30753 | Deerfield Correctional Center | (248,693) | 71,193 | 68,354 | 68,079 | 58,958 | 8,569 | 7,246 | 17,280 | — | 2,450 | 31,990 | 1,373 | 27,999 | (363,612) | (363,612) | — |

Virginia Retirement System

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Analysis of Change in Net OPEB Liability - VSDP

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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 Investment Experience | PLUS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated 6/30/2021 Net OPEB Liability | Actual 6/30/2021 Net OPEB Liability | Difference |
|---------------|--|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---|--|------------|
| | | | | | | | | | | | | | | | | | |
| 30754 | Augusta Correctional Center | (146,449) | 37,454 | 33,122 | 43,598 | 37,757 | 5,487 | 2,891 | 11,066 | — | 1,569 | 5,956 | (1,670) | 17,930 | (232,859) | (232,859) | — |
| 30756 | Department Of Corrections-Division Of Institutions | (1,310,822) | 374,742 | 233,998 | 395,076 | 342,144 | 49,725 | 69,314 | 100,281 | — | 14,215 | 3,138 | (38,929) | 162,471 | (2,110,103) | (2,110,103) | — |
| 30757 | Western Regional Field Units | (57,445) | 23,174 | 10,076 | 16,891 | 14,628 | 2,126 | 7,452 | 4,287 | — | 608 | — | (2,718) | 6,946 | (90,213) | (90,213) | — |
| 30761 | Eastern Reg Corr Field Unit | (85,076) | 21,227 | 17,032 | 23,629 | 20,463 | 2,974 | 62 | 5,998 | — | 850 | 5,101 | (426) | 9,716 | (126,202) | (126,202) | — |
| 30765 | Department Of Social Services | (5,015,208) | 1,251,710 | 1,001,705 | 1,445,746 | 1,252,048 | 181,963 | 4,179 | 366,968 | — | 52,019 | 148,807 | (45,850) | 594,542 | (7,721,737) | (7,721,737) | — |
| 30766 | Virginia Parole Board | (26,306) | 8,835 | 11,510 | 6,119 | 5,299 | 770 | 1,894 | 1,553 | — | 220 | 9,330 | 1,795 | 2,515 | (32,680) | (32,680) | — |
| 30767 | Adult Community Service | (497,189) | 153,340 | 102,837 | 153,791 | 133,187 | 19,356 | 45,044 | 39,036 | — | 5,534 | 12,344 | (17,004) | 63,246 | (821,400) | (821,400) | — |
| 30768 | Keen Mtn Correctional Center | (162,912) | 41,947 | 35,762 | 51,937 | 44,979 | 6,537 | 12,715 | 13,183 | — | 1,869 | 5,338 | (3,534) | 21,358 | (277,397) | (277,397) | — |
| 30769 | Greensville Correctional Center | (429,305) | 114,884 | 83,985 | 125,477 | 108,665 | 15,793 | 6,450 | 31,849 | — | 4,515 | 6,649 | (6,793) | 51,600 | (670,171) | (670,171) | — |
| 30770 | Dillwyn Correctional Center | (231,789) | 61,460 | 48,721 | 66,575 | 57,656 | 8,379 | 2,988 | 16,899 | — | 2,395 | 9,915 | (2,761) | 27,379 | (355,579) | (355,579) | — |

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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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference |
|---------------|---|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 30771 | Indian Creek Correctional Center | (148,037) | 37,968 | 33,249 | 44,560 | 38,590 | 5,608 | 4,317 | 11,310 | — | 1,603 | 5,830 | (2,020) | 18,325 | (237,995) | (237,995) | — |
| 30772 | Haynesville Correctional Center | (269,240) | 73,863 | 52,938 | 76,166 | 65,962 | 9,586 | 5,726 | 19,333 | — | 2,741 | 11,233 | (3,034) | 31,323 | (406,805) | (406,805) | — |
| 30773 | Coffeewood Correctional Center | (173,969) | 48,780 | 41,110 | 51,427 | 44,537 | 6,473 | 6,042 | 13,054 | — | 1,850 | 8,043 | (1,694) | 21,149 | (274,674) | (274,674) | — |
| 30774 | Lunenburg Correctional Center | (169,732) | 49,719 | 29,769 | 46,625 | 40,379 | 5,868 | 6,200 | 11,835 | — | 1,678 | 8,087 | (2,597) | 19,175 | (249,026) | (249,026) | — |
| 30775 | Pocahontas State Correctional Center | (186,945) | 51,677 | 47,124 | 62,606 | 54,218 | 7,880 | 25,094 | 15,891 | — | 2,253 | 11,349 | (5,936) | 25,746 | (334,379) | (334,379) | — |
| 30776 | Green Rock Correctional Center | (223,734) | 63,052 | 42,023 | 67,176 | 58,176 | 8,455 | 10,655 | 17,051 | — | 2,417 | 2,197 | (5,659) | 27,624 | (358,785) | (358,785) | — |
| 30777 | Department Of Juvenile Justice | (2,978,652) | 744,042 | 581,669 | 861,878 | 746,405 | 108,477 | 2,995 | 218,767 | — | 31,011 | 70,451 | (33,054) | 354,434 | (4,603,293) | (4,603,293) | — |
| 30778 | Department Of Forensic Science | (1,146,829) | 335,054 | 201,143 | 341,951 | 296,137 | 43,038 | 55,812 | 86,796 | — | 12,304 | — | (34,984) | 140,623 | (1,826,363) | (1,826,363) | — |
| 30785 | River North Correctional Center | (210,736) | 58,403 | 44,731 | 64,800 | 56,119 | 8,156 | 13,288 | 16,448 | — | 2,332 | 6,134 | (4,938) | 26,648 | (346,099) | (346,099) | — |
| 30794 | Virginia Center For Behavioral Rehabilitation | (1,041,252) | 392,567 | 209,908 | 299,586 | 259,448 | 37,706 | 108,510 | 76,043 | — | 10,779 | 34,170 | (34,038) | 123,200 | (1,600,089) | (1,600,089) | — |
| 30841 | Department Of Aviation | (135,591) | 39,764 | 24,447 | 38,506 | 33,347 | 4,846 | 5,002 | 9,774 | — | 1,385 | 3,608 | (2,617) | 15,836 | (205,661) | (205,661) | — |

Virginia Retirement System

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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 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 | Calculated | | Difference | |
|---------------|---|------------------------------------|---|--|--|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|---|---|---------------------------------------|--|-------------|---|
| | | | | | | Deferred Inflows | Deferred Inflows | Deferred Inflows | Deferred Outflows | Deferred Outflows | Deferred Outflows | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | | |
| 30848 | Virginia Indigent Defense | (1,658,848) | 412,345 | 349,069 | 503,526 | 436,065 | 63,374 | 49,318 | 127,808 | — | 18,117 | 46,303 | (26,642) | 207,067 | (2,689,336) | (2,689,336) | — |
| 30851 | Virginia Tobacco Region Revitalization Commission | (39,459) | 9,808 | 11,913 | 11,340 | 9,821 | 1,427 | — | 2,878 | — | 408 | 4,554 | 408 | 4,663 | (60,567) | (60,567) | — |
| 30852 | Virginia Foundation For Healthy Youth | (60,468) | 15,031 | 13,396 | 18,001 | 15,589 | 2,266 | 848 | 4,569 | — | 648 | 2,260 | (680) | 7,402 | (96,142) | (96,142) | — |
| 30912 | Department Of Veterans Services | (602,258) | 263,783 | 105,631 | 175,897 | 152,331 | 22,139 | 88,326 | 44,647 | — | 6,329 | 641 | (35,950) | 72,334 | (939,466) | (939,466) | — |
| 30913 | Veterans Services Foundation | (4,591) | 1,141 | 939 | 1,536 | 1,330 | 193 | 519 | 390 | — | 55 | 108 | (158) | 633 | (8,205) | (8,205) | — |
| 30922 | Sitter-Barfoot Veterans Care Center | (663,014) | 198,042 | 155,723 | 193,433 | 167,517 | 24,346 | 25,351 | 49,098 | — | 6,960 | 33,212 | (11,507) | 79,548 | (1,033,127) | (1,033,127) | — |
| 30937 | Southern Virginia Higher Education Center | (105,621) | 26,908 | 23,505 | 28,386 | 24,583 | 3,573 | 516 | 7,205 | — | 1,021 | 10,830 | 284 | 11,672 | (151,608) | (151,608) | — |
| 30938 | The New College Institute | (39,989) | 11,749 | 9,040 | 14,670 | 12,705 | 1,846 | 9,411 | 3,724 | — | 528 | 1,673 | (2,334) | 6,034 | (78,355) | (78,355) | — |
| 30942 | Va Museum Of Natural History | (64,927) | 16,139 | 21,997 | 19,698 | 17,059 | 2,479 | 1,906 | 5,000 | — | 709 | 8,353 | 757 | 8,100 | (105,208) | (105,208) | — |
| 30948 | Southwest Virginia Higher Education Center | (51,707) | 12,853 | 16,243 | 14,238 | 12,330 | 1,792 | — | 3,614 | — | 512 | 8,212 | 928 | 5,854 | (76,045) | (76,045) | — |

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Analysis of Change in Net OPEB Liability - VSDP

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 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 | Calculated 6/30/2021 Net OPEB Liability | Actual 6/30/2021 Net OPEB Liability | Difference | |
|---------------|---|------------------------------------|---|--|--|---------------------|---------------------|---------------------|----------------------|------------------------|------------------------|---|---|---|--|-------------|------------------------|
| | | | | | | Deferred Inflows | Deferred Inflows | Deferred Inflows | Deferred Outflows | Deferred Investment | Deferred Investment | | | | | | Deferred Investment |
| 30957 | Commonwealth Attorneys Services Council | (25,379) | 7,304 | 4,518 | 7,358 | 6,372 | 926 | 822 | 1,868 | — | 265 | 227 | (560) | 3,027 | (39,298) | (39,298) | — |
| 30960 | Department Of Fire Programs | (193,058) | 56,111 | 35,906 | 61,160 | 52,966 | 7,698 | 18,875 | 15,524 | — | 2,201 | 1,569 | (7,246) | 25,153 | (326,657) | (326,657) | — |
| 30961 | Virginia Capitol Police | (30,875) | 11,386 | 5,787 | 8,655 | 7,496 | 1,089 | 3,064 | 2,197 | — | 311 | 1,297 | (895) | 3,557 | (46,227) | (46,227) | — |
| 30999 | Alcoholic Beverage Control Bd | (2,665,340) | 898,290 | 467,476 | 830,846 | 719,531 | 104,571 | 323,720 | 210,890 | — | 29,895 | — | (123,469) | 341,673 | (4,437,551) | (4,437,551) | — |
| 33010 | Virginia Outdoors Foundation | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 35106 | Arlington Co Health Department | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 35129 | Fairfax County Personnel Payroll | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 35522 | Virginia Passenger Rail Authority | — | — | — | 1,904 | 1,649 | 240 | 5,109 | 483 | — | 69 | — | (1,037) | 783 | (10,170) | (10,170) | — |
| 35885 | Fort Monroe Authority | (77,528) | 25,128 | 20,314 | 23,287 | 20,167 | 2,931 | 5,933 | 5,911 | — | 838 | 5,386 | (1,904) | 9,574 | (124,375) | (124,375) | — |
| 70156 | Department Of State Police | (17,236) | 4,364 | 5,067 | 4,047 | 3,505 | 509 | 62 | 1,027 | — | 146 | 4,354 | 585 | 1,664 | (21,614) | (21,614) | — |
| 70203 | Wilson Workforce And Rehabilitation | (16,551) | 4,115 | 5,986 | 3,905 | 3,382 | 491 | — | 991 | — | 140 | 5,033 | 787 | 1,607 | (20,856) | (20,856) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 | 6/30/2020 Investment Experience | LESS: FY 2021 | LESS: FY 2021 | LESS: FY 2021 | PLUS: FY 2021 | PLUS: FY 2021 Deferred Investment Experience | PLUS: FY 2021 Deferred Change In Assumptions | PLUS: FY 2021 Deferred Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | Difference |
|---------------|-----------------------------|------------------------------------|---|--|---------------------------------------|---------------------|---------------------|---------------------|----------------------|--|--|---|---|---|--------------------------------------|---------------------------------------|--|------------|
| | | | | | | Deferred Inflows | Deferred Inflows | Deferred Inflows | Deferred Outflows | | | | | | 6/30/2021 vs Actual Experience | | | |
| 70204 | College Of William And Mary | (59,917) | 20,933 | 11,116 | 17,278 | 14,963 | 2,175 | 4,722 | 4,386 | — | 622 | 1,160 | (2,105) | 7,107 | (92,282) | (92,282) | — | |
| 70207 | University Of Va - Academic | (132,347) | 53,533 | 23,332 | 45,096 | 39,054 | 5,676 | 33,818 | 11,446 | — | 1,623 | 95 | (9,686) | 18,544 | (240,856) | (240,856) | — | |
| 70208 | Vpi & Su - Academic | (111,668) | 29,073 | 21,474 | 32,045 | 27,752 | 4,033 | 1,086 | 8,134 | — | 1,153 | 3,137 | (1,413) | 13,179 | (171,153) | (171,153) | — | |
| 70211 | Va Military Institute | (23,459) | 8,827 | 4,553 | 7,106 | 6,154 | 894 | 3,024 | 1,804 | — | 256 | 361 | (1,089) | 2,923 | (37,954) | (37,954) | — | |
| 70212 | Virginia State University | (48,154) | 21,573 | 8,446 | 14,696 | 12,727 | 1,850 | 9,456 | 3,730 | — | 529 | — | (2,953) | 6,043 | (78,493) | (78,493) | — | |
| 70213 | Norfolk State University | (46,565) | 17,031 | 17,662 | 10,314 | 8,932 | 1,298 | 4,184 | 2,618 | — | 371 | 16,485 | 1,605 | 4,242 | (55,087) | (55,087) | — | |
| 70214 | Longwood University | (35,090) | 8,962 | 9,664 | 9,901 | 8,574 | 1,246 | 190 | 2,513 | — | 356 | 3,867 | 158 | 4,071 | (52,880) | (52,880) | — | |
| 70215 | University Of Mary | (49,854) | 14,345 | 10,277 | 13,677 | 11,844 | 1,721 | 1,428 | 3,471 | — | 492 | 3,646 | (576) | 5,624 | (73,047) | (73,047) | — | |
| 70216 | James Madison University | (77,197) | 22,705 | 13,540 | 22,796 | 19,742 | 2,869 | 3,378 | 5,786 | — | 820 | — | (2,170) | 9,375 | (121,756) | (121,756) | — | |
| 70217 | Radford University | (56,474) | 18,401 | 13,935 | 15,361 | 13,303 | 1,933 | 3,444 | 3,899 | — | 553 | 6,121 | (250) | 6,318 | (82,044) | (82,044) | — | |
| 70221 | Old Dominion University | (114,758) | 28,672 | 23,959 | 33,059 | 28,629 | 4,161 | 115 | 8,391 | — | 1,189 | 4,512 | (1,056) | 13,593 | (176,566) | (176,566) | — | |
| 70236 | Va Commonwealth | (241,609) | 89,082 | 42,375 | 61,599 | 53,346 | 7,753 | 23,517 | 15,635 | — | 2,216 | 24,313 | (4,716) | 25,332 | (329,001) | (329,001) | — | |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | PLUS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference |
|---------------|---------------------------------------|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 70241 | Richard Bland College | (10,041) | 2,496 | 1,985 | 3,169 | 2,744 | 399 | 623 | 804 | — | 114 | 181 | (256) | 1,304 | (16,926) | (16,926) | — |
| 70242 | Christopher Newport University | (51,553) | 14,569 | 13,819 | 14,283 | 12,370 | 1,798 | 1,449 | 3,625 | — | 514 | 5,840 | 309 | 5,872 | (76,287) | (76,287) | — |
| 70246 | Uva'S College At Wise | (16,795) | 5,289 | 4,343 | 5,041 | 4,365 | 634 | 1,265 | 1,279 | — | 181 | 1,103 | (259) | 2,073 | (26,923) | (26,923) | — |
| 70247 | George Mason University | (141,616) | 45,618 | 37,819 | 43,521 | 37,690 | 5,478 | 13,269 | 11,047 | — | 1,566 | 10,483 | (3,869) | 17,897 | (232,445) | (232,445) | — |
| 70280 | Northern Va Community College | (142,719) | 35,476 | 30,041 | 38,228 | 33,107 | 4,811 | — | 9,703 | — | 1,375 | 13,228 | 666 | 15,720 | (204,178) | (204,178) | — |
| 70282 | Piedmont Virginia Community College | (8,585) | 3,348 | 2,329 | 2,136 | 1,850 | 269 | 1,003 | 542 | — | 77 | 1,654 | 19 | 878 | (11,410) | (11,410) | — |
| 70283 | J Sargeant Reynolds Community College | (32,684) | 8,125 | 6,336 | 8,804 | 7,624 | 1,108 | — | 2,235 | — | 317 | 2,514 | (34) | 3,621 | (47,020) | (47,020) | — |
| 70286 | Va Western Community College | (20,127) | 5,762 | 5,498 | 5,815 | 5,036 | 732 | 626 | 1,476 | — | 209 | 1,744 | (24) | 2,392 | (31,059) | (31,059) | — |
| 70291 | Blue Ridge Community College | (2,935) | 2,102 | 515 | 645 | 559 | 81 | 1,087 | 164 | — | 23 | 571 | (219) | 266 | (3,447) | (3,447) | — |
| 70292 | Central Va Community College | (9,070) | 2,255 | 1,977 | 2,982 | 2,582 | 375 | 883 | 757 | — | 107 | 314 | (263) | 1,227 | (15,926) | (15,926) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 | LESS: FY 2021 | LESS: FY 2021 | PLUS: FY 2021 | PLUS: FY 2021 Deferred Investment Experience | PLUS: FY 2021 Deferred Change In Assumptions | PLUS: FY 2021 Deferred Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | 6/30/2021 Net OPEB Liability | Actual 6/30/2021 Net OPEB Liability | Difference |
|---------------|--|------------------------------------|---|--|--|---------------------|--------------------------------------|-------------------------------------|----------------------|--|--|---|---|---|---------------------------------------|---------------------------------------|--|------------|
| | | | | | | Deferred Inflows | Deferred Change In Assumptions | Deferred Change In Proportion | Deferred Outflows | | | | | | 6/30/2021 Net OPEB Liability | | | |
| 70293 | Thomas Nelson Community College | (17,125) | 4,256 | 6,112 | 5,254 | 4,550 | 661 | 659 | 1,334 | — | 189 | 2,540 | 142 | 2,160 | (28,060) | (28,060) | — | |
| 70294 | Southwest Va Community College | (3,576) | 2,087 | 2,501 | 1,233 | 1,068 | 155 | 1,448 | 313 | — | 44 | 1,547 | (88) | 507 | (6,585) | (6,585) | — | |
| 70296 | Va Highlands Community College | (2,759) | 686 | 1,112 | 923 | 799 | 116 | 312 | 234 | — | 33 | 517 | 1 | 379 | (4,929) | (4,929) | — | |
| 70297 | Germanna Community College | (6,333) | 1,607 | 1,204 | 1,994 | 1,727 | 251 | 408 | 506 | — | 72 | 73 | (172) | 821 | (10,652) | (10,652) | — | |
| 70298 | Lord Fairfax Community College | (12,182) | 5,303 | 2,136 | 2,853 | 2,471 | 359 | 1,837 | 724 | — | 103 | 1,906 | (260) | 1,175 | (15,237) | (15,237) | — | |
| 70299 | Mountain Empire Comm College | (4,237) | 1,052 | 1,952 | 1,271 | 1,101 | 160 | 86 | 323 | — | 46 | 996 | 123 | 524 | (6,791) | (6,791) | — | |
| 70402 | Marine Resources Commission | (169,334) | 61,281 | 32,427 | 49,878 | 43,196 | 6,278 | 16,545 | 12,660 | — | 1,795 | 2,092 | (6,058) | 20,512 | (266,400) | (266,400) | — | |
| 70403 | Department Of Wildlife Resources | (362,746) | 133,076 | 90,862 | 98,711 | 85,486 | 12,424 | 32,958 | 25,055 | — | 3,552 | 42,279 | (7,398) | 40,592 | (527,215) | (527,215) | — | |
| 70701 | Department Of Corrections | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference |
|---------------|--------------------------------------|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 70716 | Correctional Center For Women | (333,129) | 99,079 | 77,136 | 115,602 | 100,114 | 14,550 | 61,610 | 29,343 | — | 4,159 | 15,203 | (15,534) | 47,538 | (617,429) | (617,429) | — |
| 70718 | Bland Correctional Center | (323,221) | 93,601 | 62,038 | 94,735 | 82,043 | 11,923 | 10,634 | 24,046 | — | 3,409 | 4,415 | (7,899) | 38,959 | (505,981) | (505,981) | — |
| 70733 | Sussex I Correctional Center | (521,111) | 129,534 | 128,227 | 123,005 | 106,525 | 15,482 | — | 31,222 | — | 4,426 | 107,349 | 15,435 | 50,584 | (656,968) | (656,968) | — |
| 70734 | Sussex II Correctional Center | (490,414) | 156,492 | 139,362 | 126,309 | 109,386 | 15,897 | 27,348 | 32,061 | — | 4,545 | 85,446 | 7,499 | 51,945 | (674,618) | (674,618) | — |
| 70735 | Wallen Ridge Correctional Center | (661,469) | 164,450 | 128,976 | 189,722 | 164,303 | 23,879 | 20 | 48,156 | — | 6,826 | 20,102 | (6,451) | 78,019 | (1,013,305) | (1,013,305) | — |
| 70737 | St Brides Correctional Center | (351,159) | 97,859 | 86,865 | 97,807 | 84,703 | 12,310 | 7,855 | 24,826 | — | 3,519 | 33,527 | (1,198) | 40,223 | (522,389) | (522,389) | — |
| 70741 | Red Onion Correctional Center | (675,196) | 167,835 | 145,949 | 194,911 | 168,797 | 24,532 | — | 49,474 | — | 7,013 | 28,498 | (4,302) | 80,154 | (1,041,021) | (1,041,021) | — |
| 70743 | Fluvanna Women'S Correctional Center | (373,736) | 92,901 | 101,818 | 108,909 | 94,317 | 13,707 | — | 27,644 | — | 3,919 | 29,162 | 1,967 | 44,787 | (581,681) | (581,681) | — |
| 70745 | Nottoway Correctional Center | (549,669) | 161,141 | 96,407 | 149,990 | 129,894 | 18,878 | 19,230 | 38,071 | — | 5,397 | 28,884 | (8,840) | 61,681 | (801,096) | (801,096) | — |
| 70747 | Marion Correctional Treatment Center | (294,795) | 90,766 | 55,988 | 83,905 | 72,663 | 10,560 | 13,889 | 21,297 | — | 3,019 | 9,582 | (6,494) | 34,507 | (448,137) | (448,137) | — |
| 70749 | Buckingham Correctional Center | (556,686) | 165,829 | 118,748 | 137,888 | 119,414 | 17,355 | 22,263 | 35,000 | — | 4,961 | 82,526 | 4,283 | 56,705 | (736,460) | (736,460) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference |
|---------------|--|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 70752 | State Farm Correctional Complex | (894,759) | 289,401 | 171,060 | 222,955 | 193,084 | 28,061 | 53,540 | 56,592 | — | 8,022 | 114,416 | (4,088) | 91,686 | (1,190,802) | (1,190,802) | — |
| 70753 | Deerfield Correctional Center | (528,637) | 150,586 | 115,618 | 132,357 | 114,624 | 16,659 | 14,990 | 33,596 | — | 4,762 | 78,168 | 3,284 | 54,429 | (706,918) | (706,918) | — |
| 70754 | Augusta Correctional Center | (531,262) | 207,382 | 110,102 | 141,438 | 122,488 | 17,802 | 61,716 | 35,901 | — | 5,089 | 49,773 | (10,592) | 58,165 | (755,420) | (755,420) | — |
| 70756 | Department Of Corrections- Division Of | (18,251) | 4,537 | 6,744 | 28,831 | 24,968 | 3,629 | 63,033 | 7,318 | — | 1,037 | 2,899 | (12,466) | 11,856 | (153,987) | (153,987) | — |
| 70757 | Western Regional Field Units | (202,084) | 55,911 | 38,358 | 57,617 | 49,897 | 7,252 | 4,447 | 14,625 | — | 2,073 | 6,284 | (3,276) | 23,694 | (307,732) | (307,732) | — |
| 70761 | Eastern Reg Corr Field Unit | (183,458) | 55,418 | 33,391 | 50,782 | 43,978 | 6,391 | 7,641 | 12,890 | — | 1,827 | 8,709 | (3,545) | 20,884 | (271,226) | (271,226) | — |
| 70767 | Adult Community Service | (2,288,626) | 641,361 | 416,408 | 700,800 | 606,908 | 88,203 | 142,852 | 177,881 | — | 25,215 | 11,506 | (66,948) | 288,192 | (3,742,974) | (3,742,974) | — |
| 70768 | Keen Mtn Correctional Center | (395,098) | 103,644 | 74,179 | 113,898 | 98,638 | 14,335 | 4,486 | 28,910 | — | 4,098 | 8,289 | (5,796) | 46,839 | (608,328) | (608,328) | — |
| 70769 | Greensville Correctional Center | (1,074,906) | 297,903 | 210,817 | 268,702 | 232,702 | 33,819 | 24,659 | 68,204 | — | 9,668 | 138,947 | 6,243 | 110,500 | (1,435,140) | (1,435,140) | — |
| 70770 | Dillwyn Correctional Center | (447,071) | 125,456 | 80,364 | 118,241 | 102,400 | 14,882 | 11,785 | 30,013 | — | 4,254 | 34,987 | (2,871) | 48,623 | (631,527) | (631,527) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

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|---------------|--------------------------------------|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---------------------------------------|--|------------|
| | | | | | | | | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | |
| 70771 | Indian Creek Correctional Center | (328,825) | 97,339 | 65,577 | 92,489 | 80,098 | 11,641 | 12,484 | 23,476 | — | 3,328 | 15,726 | (4,706) | 38,033 | (493,984) | (493,984) | — |
| 70772 | Haynesville Correctional Center | (496,041) | 132,416 | 121,795 | 140,108 | 121,337 | 17,634 | 6,671 | 35,563 | — | 5,041 | 40,902 | (1,038) | 57,617 | (748,319) | (748,319) | — |
| 70773 | Coffeewood Correctional Center | (378,569) | 94,103 | 89,942 | 106,475 | 92,210 | 13,401 | — | 27,026 | — | 3,831 | 30,093 | 645 | 43,786 | (568,685) | (568,685) | — |
| 70774 | Lunenburg Correctional Center | (354,602) | 104,096 | 71,393 | 98,840 | 85,598 | 12,440 | 12,102 | 25,088 | — | 3,556 | 20,651 | (5,676) | 40,645 | (527,905) | (527,905) | — |
| 70775 | Pocahontas State Correctional Center | (357,934) | 97,157 | 84,347 | 105,462 | 91,332 | 13,274 | 8,371 | 26,769 | — | 3,795 | 17,416 | (4,318) | 43,372 | (563,273) | (563,273) | — |
| 70776 | Green Rock Correctional Center | (385,852) | 97,958 | 70,851 | 101,770 | 88,135 | 12,809 | 1,569 | 25,832 | — | 3,662 | 32,074 | (244) | 41,851 | (543,555) | (543,555) | — |
| 70777 | Department Of Juvenile Justice | (574,607) | 142,832 | 336,604 | 151,171 | 130,917 | 19,027 | — | 38,371 | — | 5,439 | 227,981 | 52,464 | 62,165 | (807,404) | (807,404) | — |
| 70785 | River North Correctional Center | (460,775) | 132,361 | 91,724 | 131,260 | 113,674 | 16,520 | 13,236 | 33,317 | — | 4,723 | 18,347 | (8,638) | 53,978 | (701,057) | (701,057) | — |
| 70786 | Culpeper Correctional Facility For | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 70961 | Virginia Capitol Police | (212,324) | 67,600 | 51,065 | 55,022 | 47,650 | 6,925 | 11,214 | 13,966 | — | 1,980 | 29,792 | (385) | 22,627 | (293,874) | (293,874) | — |

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Investment Experience | LESS: FY 2021 Deferred Inflows Expected vs Actual Experience | LESS: FY 2021 Deferred Inflows Change In Assumptions | LESS: FY 2021 Deferred Inflows Change In Proportion | PLUS: FY 2021 Deferred Outflows vs Actual Experience | PLUS: FY 2021 Deferred Outflows Investment Experience | PLUS: FY 2021 Deferred Outflows Change In Assumptions | PLUS: FY 2021 Deferred Outflows Change In Proportion | PLUS: FY 2021 Employer OPEB Expense | LESS: FY 2021 Normal Employer Contributions | Calculated 6/30/2021 Net OPEB Liability | Actual 6/30/2021 Net OPEB Liability | Difference |
|---------------|---|------------------------------------|---|--|--|--|---|--|---|--|--|---|---|---|---|--|-------------|
| | | | | | | | | | | | | | | | | | |
| 70999 | Alcoholic Beverage Control Bd | (289,962) | 94,490 | 54,267 | 79,897 | 69,192 | 10,056 | 18,004 | 20,280 | — | 2,875 | 15,776 | (5,915) | 32,858 | (426,730) | (426,730) | — |
| | Total for VRS Virginia Sickness and Disability Program | \$ (220,688,285) | \$ 62,310,266 | \$ 46,159,718 | \$ 64,542,237 | \$ 55,894,989 | \$ 8,123,361 | \$ 8,829,105 | \$ 16,382,511 | \$ — | \$ 2,322,296 | \$ 8,829,105 | \$ (3,784,788) | \$ 26,542,079 | \$(344,720,384) | \$(344,720,384) | \$ — |
| 2XXXX | State Police Officers' Retirement System Employees | (4,833,030) | 1,513,844 | 888,689 | 1,452,407 | 1,257,816 | 182,802 | 339,268 | 368,659 | — | 52,259 | 32,742 | (173,523) | 597,281 | (7,757,312) | (7,757,312) | — |
| 35885 | Fort Monroe Area Development Authority | (77,528) | 25,128 | 20,314 | 23,287 | 20,167 | 2,931 | 5,933 | 5,911 | — | 838 | 5,386 | (1,904) | 9,574 | (124,375) | (124,375) | — |
| 3XXXX | All Other State Employees | (198,198,203) | 55,683,852 | 41,360,241 | 58,168,024 | 50,374,785 | 7,321,097 | 7,685,373 | 14,764,571 | — | 2,092,948 | 7,280,881 | (3,469,442) | 23,920,780 | (310,675,693) | (310,675,693) | — |
| 7XXXX | Virginia Law Officers' Retirement System Employees | (17,579,524) | 5,087,442 | 3,890,474 | 4,898,519 | 4,242,221 | 616,531 | 798,531 | 1,243,370 | — | 176,251 | 1,510,096 | (139,919) | 2,014,444 | (26,163,004) | (26,163,004) | — |
| | | \$ (220,688,285) | \$ 62,310,266 | \$ 46,159,718 | \$ 64,542,237 | \$ 55,894,989 | \$ 8,123,361 | \$ 8,829,105 | \$ 16,382,511 | \$ — | \$ 2,322,296 | \$ 8,829,105 | \$ (3,784,788) | \$ 26,542,079 | \$(344,720,384) | \$(344,720,384) | \$ — |