

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22 Deferred Inflows Expected vs Actual Experience	LESS: FY22 Deferred Change in Proportion and Differences in Employer Contributions	PLUS: FY 2022 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Change In Assumptions	PLUS: FY 2022 Deferred Outflows Employer Contributions	PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Share of Contributions (1)	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference
VRS State Plan Total		\$3,627,229,679	\$2,824,579,254	\$ 568,854,287	\$ 661,477,863	\$ 300,182,099	\$ 564,827,095	\$ —	\$ —	\$ 182,086,339	\$ 562,495,489	\$ 286,949,742	\$ 849,578,706	\$4,538,420,453	\$4,538,420,453	\$ —
Employer Allocation																
30100	Senate	\$ 5,874,661	\$ 4,399,568	\$ 1,140,116	\$ 1,012,193	\$ 459,339	\$ 373,443	\$ —	\$ —	\$ 278,628	\$ 230,712	\$ 446,233	\$ 1,300,021	\$ 6,944,690	\$ 6,944,690	\$ —
30101	House of Delegates	9,826,891	7,396,899	1,715,102	1,781,161	808,300	99,299	—	—	490,304	277,559	920,487	2,287,674	12,220,604	12,220,604	—
30103	Magistrate System	16,217,707	12,258,620	2,434,749	2,782,837	1,262,866	1,102,474	—	—	766,037	243,268	764,590	3,574,163	19,093,133	19,093,133	—
30107	Division of Legislative Services	4,689,645	3,599,440	584,125	866,602	393,269	26,564	—	—	238,551	72,848	328,875	1,113,015	5,945,784	5,945,784	—
30109	Division of Legislative Automated Systems	1,494,418	1,125,584	281,476	268,626	121,904	25,354	—	—	73,945	52,667	138,816	345,018	1,843,052	1,843,052	—
30110	Joint Legislative Audit and Review Commission	2,315,986	1,742,782	477,353	424,801	192,777	1,518	—	—	116,936	98,325	282,564	545,571	2,914,573	2,914,573	—
30111	Supreme Court	16,959,112	12,661,062	2,702,880	2,971,226	1,348,358	770,501	—	—	817,895	346,821	1,209,873	3,816,123	20,385,675	20,385,675	—
30112	Judicial Inquiry and Review Commission	368,889	276,719	96,121	60,327	27,377	43,644	—	—	16,606	30,664	25,989	77,494	413,904	413,904	—
30114	General District Courts	27,853,134	21,076,655	3,657,037	5,008,181	2,272,738	574,177	—	—	1,378,612	81,552	1,915,815	6,432,349	34,361,286	34,361,286	—
30115	Juvenile and Domestic Relations District Courts	16,808,220	12,682,843	2,231,436	3,012,039	1,366,879	396,998	—	—	829,130	80,147	1,141,234	3,868,527	20,665,695	20,665,695	—
30116	Combined District Courts	4,941,738	4,318,033	612,622	915,221	415,332	261,080	—	—	251,935	87,710	59,655	1,175,458	6,279,358	6,279,358	—
30117	Virginia State Bar	5,496,704	4,134,618	727,800	968,668	439,587	215,886	—	—	266,647	28,403	315,740	1,244,109	6,646,062	6,646,062	—
30119	Office of the Lieutenant Governor	68,554	66,005	17,927	17,397	7,895	5,502	—	—	4,789	31,741	19,362	22,370	119,360	119,360	—
30121	Office of the Governor	1,119,363	839,475	252,539	205,058	93,056	3,527	—	—	56,447	21,978	187,208	263,381	1,406,910	1,406,910	—

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							Deferred Change in Proportion and Differences in Employer Contributions	Deferred Outflows Expected Experience			Deferred Change in Proportion and Differences in Employer Contributions		LESS: FY 2022 Employer Share of Contributions (1)			
30122	Department of Planning and Budget	3,330,160	2,600,966	413,471	619,606	281,181	68,850	—	—	170,560	76,953	251,397	795,790	4,251,138	4,251,138	—
30123	Department of Military Affairs	12,229,205	9,121,218	2,078,794	2,256,499	1,024,011	7,970	—	—	621,151	390,921	1,384,839	2,898,148	15,481,912	15,481,912	—
30125	Virginia Court of Appeals	3,313,111	2,629,928	685,882	893,987	405,696	61,459	—	—	246,090	1,976,205	1,163,563	1,148,198	6,133,675	6,133,675	—
30127	Department of Emergency Management	8,449,631	6,586,885	3,267,260	1,623,928	736,947	70,956	—	—	447,022	1,878,622	1,564,458	2,085,706	11,141,821	11,141,821	—
30128	Virginia Veterans Care Center	7,685,012	5,756,574	1,438,753	1,374,286	623,658	174,890	—	—	378,303	199,601	786,201	1,765,083	9,429,021	9,429,021	—
30129	Department of Human Resource Management	7,128,232	5,316,630	1,129,039	1,293,520	587,006	44,693	—	—	356,070	75,704	713,853	1,661,351	8,874,880	8,874,880	—
30132	State Board of Elections	3,138,642	2,340,972	962,694	606,972	275,447	2,159	—	—	167,082	441,029	703,548	779,547	4,164,454	4,164,454	—
30133	Auditor of Public Accounts	6,945,420	5,448,189	945,509	1,321,103	599,524	92,010	—	—	363,663	392,655	569,136	1,696,785	9,064,132	9,064,132	—
30136	Virginia Information Technologies Agency (VITA)	17,556,154	13,094,350	2,709,532	3,377,440	1,532,700	11,890	—	—	929,715	1,410,902	2,151,046	4,337,886	23,172,719	23,172,719	—
30140	Department of Criminal Justice Services	7,065,844	5,270,097	2,021,804	1,466,099	665,324	5,186	—	—	403,576	1,657,878	1,702,954	1,882,982	10,058,954	10,058,954	—
30141	Office of the Attorney General and Department of Law	24,413,432	18,388,524	3,916,984	4,582,586	2,079,601	16,150	—	—	1,261,458	1,335,270	2,523,623	5,885,720	31,441,266	31,441,266	—
30143	Office of the Attorney General - Division of Debt Collection	1,023,241	1,044,235	127,800	195,334	88,644	152,416	—	—	53,770	54,612	(20,600)	250,869	1,340,195	1,340,195	—

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							Deferred Inflows Proportion and Differences in Employer Contributions	Deferred Outflows Expected vs Actual Experience			Deferred Outflows Change In		LESS: FY 2022 Employer Share of Contributions (1)			
30146	Science Museum of Virginia	2,364,229	2,579,021	293,934	482,019	218,743	468,176	—	—	132,686	318,156	(4,992)	619,081	3,307,147	3,307,147	—
30147	Office of the State Inspector General	2,535,433	2,001,275	336,504	479,439	217,572	69,183	—	—	131,976	114,152	225,081	615,772	3,289,447	3,289,447	—
30148	Virginia Commission for the Arts	190,792	142,304	75,131	28,973	13,148	36,499	—	—	7,975	25,206	23,483	37,226	198,783	198,783	—
30151	Department of Accounts	10,021,310	7,474,448	1,554,036	1,854,850	841,741	6,536	—	—	510,588	295,468	1,063,839	2,382,306	12,726,184	12,726,184	—
30152	Department of the Treasury	6,677,367	4,980,350	1,269,677	1,198,532	543,900	124,196	—	—	329,922	212,275	698,920	1,539,366	8,223,163	8,223,163	—
30154	Department of Motor Vehicles	78,316,604	58,639,513	10,046,394	14,198,356	6,443,288	711,742	—	—	3,908,410	123,919	6,062,600	18,235,896	97,415,370	97,415,370	—
30156	Department of State Police	32,617,137	24,475,073	7,084,553	6,342,183	2,878,116	76,469	—	—	1,745,826	4,282,213	4,920,668	8,145,679	43,513,917	43,513,917	—
30157	Compensation Board	794,364	601,777	175,352	136,397	61,898	56,855	—	—	37,546	44,431	63,384	175,178	935,822	935,822	—
30160	Virginia Criminal Sentencing Commission	558,957	416,900	89,703	97,700	44,337	26,819	—	—	26,894	5,556	46,067	125,490	670,325	670,325	—
30161	Department of Taxation	38,932,507	30,764,289	4,852,879	7,135,560	3,238,154	959,048	—	—	1,964,220	222,999	2,423,596	9,164,672	48,957,298	48,957,298	—
30162	Department of Accounts - Transfer Payments (CHRF)	104,102	77,645	15,852	20,241	9,186	93	—	—	5,572	9,084	13,812	25,967	138,876	138,876	—
30164	Virginia Management Fellows Administration	304,687	474,761	225,953	91,019	41,305	151,906	—	—	25,055	272,260	174,793	116,886	624,487	624,487	—
30165	Department of Housing and Community Development	6,193,858	4,640,804	2,018,553	1,357,948	616,244	4,804	—	—	373,805	2,186,914	1,663,167	1,744,077	9,316,922	9,316,922	—

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							Deferred Inflows Proportion and Differences in Employer Contributions	Deferred Outflows Proportion and Differences in Employer Contributions								
30166	Secretary of the Commonwealth	402,260	327,379	98,472	80,568	36,562	10,113	—	—	22,178	62,938	67,236	103,496	552,780	552,780	—
30171	State Corporation Commission	40,796,903	31,001,755	5,255,003	7,524,905	3,414,841	192,293	—	—	2,071,396	652,563	3,157,732	9,664,695	51,628,612	51,628,612	—
30172	State Lottery Department	19,090,110	14,238,460	4,856,451	3,739,268	1,696,899	13,186	—	—	1,029,316	2,980,766	3,424,964	4,802,578	25,655,234	25,655,234	—
30174	Virginia College Savings Plan	8,330,659	6,213,465	2,375,341	1,558,111	707,079	5,491	—	—	428,904	911,305	1,453,122	2,001,185	10,690,248	10,690,248	—
30175	VA Office of Protection and Advocacy	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30180	Secretary of Administration	741,043	577,676	363,456	144,070	65,380	9,653	—	—	39,658	221,207	176,508	185,065	988,468	988,468	—
30181	Department of Labor and Industry	7,226,892	5,447,883	1,588,213	1,348,423	611,921	4,736	—	—	371,183	590,068	900,727	1,731,891	9,251,569	9,251,569	—
30182	Virginia Employment Commission	36,032,174	27,161,955	13,590,331	7,976,959	3,619,986	28,121	—	—	2,195,834	14,325,558	10,475,370	10,245,326	54,730,168	54,730,168	—
30183	Secretary of Natural and Historic Resources	—	37,739	—	8,533	3,872	30	—	—	2,349	53,371	(11,519)	10,959	58,546	58,546	—
30185	Secretary of Education	124,414	161,078	27,375	14,619	6,634	67,668	—	—	4,024	4,386	(58,514)	18,793	100,299	100,299	—
30186	Secretary of Transportation	131,668	157,721	19,078	21,035	9,546	31,549	—	—	5,790	1,687	(44,303)	27,033	144,322	144,322	—
30187	Secretary of Public Safety	378,683	380,467	66,659	69,654	31,609	53,224	—	—	19,174	3,724	6,478	89,484	477,896	477,896	—
30188	Secretary of Health and Human Resources	17,048	32,113	23,697	20,969	9,516	55	—	—	5,772	124,924	45,206	26,958	143,868	143,868	—
30190	Secretary of Finance	291,267	227,888	47,462	64,891	29,448	241	—	—	17,863	79,164	54,406	83,327	445,219	445,219	—

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30191	Virginia Workers' Compensation Commission	15,617,400	11,846,347	2,161,561	2,743,545	1,245,035	735,634	—	—	755,221	82,775	931,294	3,523,711	18,823,551	18,823,551	—
30192	Secretary of Commerce and Trade	46,428	47,112	25,620	24,541	11,137	4,654	—	—	6,755	101,661	63,911	31,540	168,375	168,375	—
30193	Secretary of Agriculture and Forestry	230,330	173,651	83,159	19,117	8,675	143,877	—	—	5,262	3,937	(2,609)	24,583	131,160	131,160	—
30194	Department of General Services	30,509,717	23,339,476	4,570,872	5,485,966	2,489,560	864,129	—	—	1,510,133	239,841	2,496,734	7,045,988	37,639,386	37,639,386	—
30195	Secretary of Labor	—	—	—	35,588	16,150	120	—	—	9,796	222,585	109,359	45,715	244,167	244,167	—
30199	Department of Conservation and Recreation	20,254,087	15,508,996	2,592,711	3,787,490	1,718,782	161,054	—	—	1,042,590	610,983	1,693,991	4,864,525	25,986,085	25,986,085	—
30200	Office of Children's Services	847,320	664,997	106,369	166,229	75,436	15,776	—	—	45,758	73,715	86,015	213,490	1,140,505	1,140,505	—
30201	Department of Education - Central Office Operations	21,436,564	15,988,576	5,143,804	5,263,445	2,388,579	18,575	—	—	1,448,879	9,822,115	6,991,086	6,760,155	36,112,662	36,112,662	—
30202	The Library of Virginia	5,992,909	4,477,013	955,756	1,123,255	509,739	6,585	—	—	309,201	299,574	666,008	1,442,679	7,706,691	7,706,691	—
30203	Woodrow Wilson Rehabilitation Center	7,833,365	8,492,422	971,094	1,310,454	594,691	1,977,576	—	—	360,731	—	(1,158,508)	1,683,131	8,991,064	8,991,064	—
30204	The College of William and Mary	50,643,744	39,759,967	6,278,249	9,124,359	4,140,681	1,633,597	—	—	2,511,681	—	2,583,023	11,719,017	62,602,512	62,602,512	—
30206	Virginia Commonwealth University Health System Authority	15,054,454	18,515,343	1,866,283	2,152,581	976,852	7,054,467	—	—	592,545	—	(4,578,547)	2,764,686	14,768,926	14,768,926	—

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						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Assumptions	Deferred Outflows Change In	Deferred Outflows Proportion and Differences in Employer Contributions						
30207	University of Virginia - Academic Division	273,258,067	210,307,785	37,191,470	48,580,121	22,045,911	11,681,652	—	—	13,372,748	—	18,264,857	62,394,569	333,309,734	333,309,734	—
30208	Virginia Polytechnic Institute and State University	227,619,181	175,636,296	28,217,697	40,828,394	18,528,138	7,303,203	—	—	11,238,914	—	12,946,465	52,438,526	280,124,898	280,124,898	—
30209	University of Virginia Medical Center	31,625,090	28,753,432	3,920,528	5,271,912	2,392,421	5,342,232	—	—	1,451,210	—	(1,960,819)	6,771,066	36,170,754	36,170,754	—
30211	Virginia Military Institute	14,828,841	11,060,170	2,309,489	2,739,444	1,243,174	9,648	—	—	754,092	490,170	1,482,354	3,518,459	18,795,413	18,795,413	—
30212	Virginia State University	27,983,715	23,188,501	3,523,823	5,077,173	2,304,047	1,412,999	—	—	1,397,604	—	1,103,801	6,520,936	34,834,643	34,834,643	—
30213	Norfolk State University	31,322,217	23,993,162	4,731,110	5,767,094	2,617,137	252,096	—	—	1,587,520	683,367	2,756,419	7,407,033	39,568,215	39,568,215	—
30214	Longwood University	21,266,448	18,381,672	2,738,425	3,932,750	1,784,702	1,462,978	—	—	1,082,576	340,911	881,029	5,051,059	26,982,722	26,982,722	—
30215	University of Mary Washington	17,576,104	15,206,340	2,178,890	3,088,638	1,401,640	1,805,017	—	—	850,216	—	(289)	3,966,941	21,191,245	21,191,245	—
30216	James Madison University	99,818,822	74,925,671	14,970,032	18,060,262	8,195,841	1,250,028	—	—	4,971,485	580,498	9,287,683	23,195,969	123,912,027	123,912,027	—
30217	Radford University	43,743,665	34,724,066	8,541,923	7,817,146	3,547,462	2,313,801	—	—	2,151,842	1,048,191	4,226,293	10,040,039	53,633,686	53,633,686	—
30218	Virginia School for Deaf and Blind	5,168,440	3,854,908	737,735	889,026	403,445	337,825	—	—	244,724	46,415	295,034	1,141,854	6,099,636	6,099,636	—
30221	Old Dominion University	76,560,300	57,516,792	9,689,708	13,929,863	6,321,444	435,625	—	—	3,834,501	—	5,929,320	17,891,048	95,573,225	95,573,225	—
30222	Department of Professional and Occupational Regulation	8,453,622	7,029,155	1,071,600	1,525,169	692,130	463,163	—	—	419,836	—	272,537	1,958,853	10,464,235	10,464,235	—
30223	Department of Health Professions	13,756,631	10,260,457	3,013,971	2,577,514	1,169,689	9,105	—	—	709,518	985,381	2,053,143	3,310,444	17,684,407	17,684,407	—

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30226	Board of Accountancy	684,821	560,371	111,004	124,424	56,464	33,712	—	—	34,250	8,191	51,444	159,796	853,677	853,677	—
30232	Minority Business Enterprise	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30233	Board of Bar Examiners	465,011	407,035	59,016	83,412	37,853	34,102	—	—	22,961	—	(1,169)	107,160	572,295	572,295	—
30234	Cooperative Extension and Agricultural Research Service	3,205,746	2,410,630	744,015	568,276	257,886	104,207	—	—	156,430	200,794	329,596	729,855	3,898,957	3,898,957	—
30236	Virginia Commonwealth University	196,716,635	151,805,486	29,097,155	35,495,296	16,107,950	5,607,606	—	—	9,770,862	1,099,473	16,038,785	45,588,894	243,534,340	243,534,340	—
30238	Virginia Museum of Fine Arts	10,451,137	7,795,036	1,831,685	1,959,430	889,199	6,907	—	—	539,376	575,604	1,286,399	2,516,623	13,443,708	13,443,708	—
30239	Frontier Culture Museum of Virginia	1,080,189	861,228	157,332	195,533	88,734	43,827	—	—	53,825	3,413	79,450	251,122	1,341,557	1,341,557	—
30241	Richard Bland College	3,881,136	3,450,041	532,134	769,034	348,992	300,809	—	—	211,694	401,831	270,341	987,707	5,276,367	5,276,367	—
30242	Christopher Newport University	26,048,587	19,484,382	3,549,059	4,771,173	2,165,183	45,475	—	—	1,313,370	130,324	2,417,293	6,127,896	32,735,170	32,735,170	—
30245	State Council of Higher Education for Virginia	3,295,701	2,611,028	471,223	598,439	271,575	111,890	—	—	164,734	4,386	251,799	768,612	4,105,909	4,105,909	—
30246	University of Virginia's College at Wise	7,239,951	5,642,670	897,528	1,199,193	544,200	838,029	—	—	330,104	—	34,120	1,540,193	8,227,702	8,227,702	—
30247	George Mason University	129,129,739	96,312,105	27,919,299	23,874,189	10,834,231	84,176	—	—	6,571,896	8,039,588	17,123,280	30,663,151	163,801,562	163,801,562	—
30261	Virginia Community College System - Central Office Operations	14,012,713	11,388,710	3,267,193	2,599,145	1,179,505	311,522	—	—	715,472	1,210,482	1,201,019	3,338,217	17,832,814	17,832,814	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22 Deferred Inflows Expected vs Actual Experience	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Experience	PLUS: FY 2022 Deferred Outflows Assumptions	PLUS: FY22	PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference
							Deferred Change in Proportion and Differences in Employer Contributions	Deferred Outflows Expected vs Actual Experience			Deferred Change in Proportion and Differences in Employer Contributions		LESS: FY 2022 Employer Share of Contributions (1)			
30262	Department of Rehabilitative Services	41,588,728	32,557,325	7,845,238	7,810,862	3,544,610	324,821	—	—	2,150,112	3,064,091	3,787,817	10,031,971	53,590,571	53,590,571	—
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	913,336	754,051	113,684	172,315	78,197	15,044	—	—	47,433	36,275	31,711	221,308	1,182,258	1,182,258	—
30268	Virginia Institute of Marine Science	10,782,666	8,725,846	1,336,715	1,933,897	877,612	535,602	—	—	532,348	—	395,292	2,483,801	13,268,525	13,268,525	—
30270	Virginia Community College System - Shared Services	3,616,711	2,793,517	1,011,036	660,486	299,732	61,112	—	—	181,813	73,455	746,774	848,292	4,531,612	4,531,612	—
30275	New River Community College	5,729,935	4,431,443	716,302	1,067,361	484,374	50,562	—	—	293,814	143,908	413,573	1,370,879	7,323,195	7,323,195	—
30276	Southside Virginia Community College	5,919,638	5,369,923	733,851	1,112,936	505,056	428,370	—	—	306,360	208,932	40,687	1,429,435	7,635,892	7,635,892	—
30277	Paul D. Camp Community College	2,742,911	2,135,178	375,351	496,505	225,317	64,588	—	—	136,674	—	191,238	637,702	3,406,538	3,406,538	—
30278	Rappahannock Community College	4,719,025	3,622,111	710,708	932,948	423,377	66,013	—	—	256,815	481,963	652,345	1,198,225	6,400,988	6,400,988	—
30279	Danville Community College	4,880,075	4,155,752	604,977	984,279	446,671	161,157	—	—	270,944	589,975	317,660	1,264,153	6,753,169	6,753,169	—
30280	Northern Virginia Community College	73,921,490	57,335,220	9,675,132	13,119,420	5,953,661	3,653,192	—	—	3,611,409	92,135	4,304,030	16,850,126	90,012,753	90,012,753	—
30282	Piedmont Virginia Community College	7,416,597	5,857,859	1,101,610	1,338,566	607,448	211,748	—	—	368,470	93,362	426,228	1,719,197	9,183,947	9,183,947	—
30283	J. Sargeant Reynolds Community College	15,652,222	13,409,793	1,940,388	2,806,716	1,273,703	864,226	—	—	772,610	—	(87,749)	3,604,873	19,256,970	19,256,970	—
30284	Eastern Shore Community College	1,651,478	1,688,156	204,732	330,871	150,151	198,162	—	—	91,080	185,764	(37,477)	424,967	2,270,118	2,270,118	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022			LESS: FY 2022 Employer Share of Contributions (1)	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions						
30285	Patrick Henry Community College	8,328,119	6,211,573	1,591,086	1,478,006	670,727	260,086	—	—	406,854	251,749	840,527	1,898,271	10,140,646	10,140,646	—
30286	Virginia Western Community College	9,596,198	7,412,561	1,199,732	1,777,523	806,649	54,823	—	—	489,302	178,297	640,993	2,282,982	12,195,642	12,195,642	—
30287	Dabney S. Lancaster Community College	2,574,970	2,139,239	447,332	483,011	219,193	71,623	—	—	132,959	162,445	145,840	620,340	3,313,954	3,313,954	—
30288	Wytheville Community College	3,535,098	3,690,450	438,242	695,875	315,792	541,680	—	—	191,555	320,225	(77,589)	893,732	4,774,418	4,774,418	—
30290	John Tyler Community College	11,234,981	8,759,049	1,485,557	2,038,344	925,011	258,178	—	—	561,099	—	755,103	2,618,001	13,985,141	13,985,141	—
30291	Blue Ridge Community College	6,938,165	5,278,673	959,739	1,300,995	590,398	62,302	—	—	358,127	223,413	712,160	1,670,940	8,926,164	8,926,164	—
30292	Central Virginia Community College	6,246,815	4,850,247	946,153	1,189,800	539,937	121,171	—	—	327,519	329,664	734,224	1,528,152	8,163,256	8,163,256	—
30293	Thomas Nelson Community College	10,484,507	11,821,142	1,299,753	1,850,220	839,639	2,070,209	—	—	509,314	—	(1,684,348)	2,376,379	12,694,415	12,694,415	—
30294	Southwest Virginia Community College	5,168,803	3,885,330	1,482,411	1,012,193	459,339	3,567	—	—	278,628	895,934	973,533	1,300,028	6,944,690	6,944,690	—
30295	Tidewater Community College	33,458,655	28,192,771	4,147,832	5,907,328	2,680,776	2,053,998	—	—	1,626,122	—	(370,067)	7,587,187	40,530,360	40,530,360	—
30296	Virginia Highlands Community College	3,725,890	3,515,690	461,894	706,657	320,685	370,474	—	—	194,523	170,042	9,571	907,612	4,848,394	4,848,394	—
30297	Germanna Community College	10,497,929	7,841,429	2,149,617	2,001,367	908,231	7,037	—	—	550,920	961,567	1,516,364	2,570,513	13,731,444	13,731,444	—
30298	Lord Fairfax Community College	9,024,185	6,852,582	1,192,191	1,595,881	724,219	341,361	—	—	439,301	44,995	491,648	2,049,667	10,949,392	10,949,392	—
30299	Mountain Empire Community College	5,423,071	4,097,945	1,074,033	977,267	443,489	96,160	—	—	269,014	239,314	521,853	1,255,186	6,705,062	6,705,062	—
30301	Department of Agriculture and Consumer Services	20,548,619	15,737,238	2,547,389	3,687,540	1,673,425	582,338	—	—	1,015,077	—	1,226,205	4,736,117	25,300,330	25,300,330	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	LESS: FY 2022 Employer Share of Contributions (1)	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	Deferred Change in Proportion and Differences in Employer Contributions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Experience	Deferred Change In Assumptions						
30310	Virginia Economic Development Partnership	9,513,136	7,095,423	2,830,224	1,920,667	871,609	6,770	—	—	528,706	2,005,661	2,130,940	2,466,840	13,177,756	13,177,756	—
30320	Virginia Tourism Authority	4,580,466	3,465,766	725,770	837,695	380,151	21,096	—	—	230,594	62,420	448,817	1,075,896	5,747,455	5,747,455	—
30325	Department of Business Assistance	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30330	Virginia - Israel Advisory Board	66,742	67,129	25,564	12,436	5,643	9,998	—	—	3,423	1,655	16,013	15,999	85,322	85,322	—
30350	Department of Small Business and Supplier Diversity	2,121,566	1,587,693	374,787	478,844	217,302	3,648	—	—	131,812	603,765	530,101	614,994	3,285,362	3,285,362	—
30400	Jamestown-Yorktown Commemoration	3,265	674,961	23,175	9,128	4,143	367,796	—	—	2,513	53,371	(255,538)	11,700	62,630	62,630	—
30402	Marine Resources Commission	3,393,998	2,641,197	511,318	624,038	283,192	54,488	—	—	171,780	65,102	284,021	801,517	4,281,545	4,281,545	—
30403	Department of Wildlife Resources (DWR)	13,509,979	10,615,664	1,674,817	2,464,071	1,118,208	163,760	—	—	678,290	2,068	685,708	3,164,785	16,906,068	16,906,068	—
30405	Virginia Racing Commission	297,433	221,842	148,596	55,564	25,215	198	—	—	15,295	71,095	76,498	71,363	381,227	381,227	—
30407	Virginia Port Authority	220,536	185,811	32,851	25,070	11,377	96,189	—	—	6,901	3,375	(46,917)	32,213	172,006	172,006	—
30409	Department of Energy	9,909,954	8,034,239	1,246,852	1,719,181	780,173	842,729	—	—	473,242	6,727	168,178	2,208,051	11,795,354	11,795,354	—
30411	Department of Forestry	9,551,221	7,612,519	1,184,054	1,741,936	790,499	265,368	—	—	479,506	828	526,528	2,237,270	11,951,475	11,951,475	—
30413	Commission on Virginia Alcohol Safety Action Program	487,137	406,796	60,390	84,735	38,453	46,894	—	—	23,325	—	3,441	108,855	581,372	581,372	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	LESS: FY 2022 Employer Share of Contributions (1)	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference		
						Deferred Inflows Expected vs Actual Experience	Deferred Change in Proportion and Differences in Employer Contributions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change in Employer Contributions						
30417	Gunston Hall	68,192	110,604	8,985	17,728	8,045	33,811	—	—	4,880	33,294	(4,006)	22,765	121,630	121,630	—
30423	Department of Historic Resources	2,311,996	1,736,115	510,352	445,836	202,323	1,591	—	—	122,726	284,922	335,825	572,587	3,058,895	3,058,895	—
30425	Jamestown - Yorktown Foundation	5,477,480	4,650,509	680,090	1,046,789	475,038	330,554	—	—	288,152	299,538	343,281	1,344,439	7,182,050	7,182,050	—
30440	Department of Environmental Quality	44,238,056	33,119,690	5,900,594	7,999,317	3,630,132	454,343	—	—	2,201,988	238,487	3,343,769	10,274,037	54,883,567	54,883,567	—
30454	Office of Commonwealth Preparedness	—	15,392	—	18,720	8,495	81	—	—	5,153	117,085	42,126	24,023	128,437	128,437	—
30501	Virginia Department of Transportation	—	—	—	69,442,403	31,513,323	244,832	—	—	19,115,550	434,333,582	213,387,271	89,189,336	476,446,509	476,446,509	—
30505	Department of Rail and Public Transportation	4,604,769	3,485,094	1,205,921	765,396	347,341	467,734	—	—	210,692	315,362	404,920	983,039	5,251,406	5,251,406	—
30506	Motor Vehicle Dealer Board	1,095,786	881,499	135,844	196,657	89,244	53,833	—	—	54,134	—	46,031	252,600	1,349,272	1,349,272	—
30507	Towing and Recovery Operations Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30510	Virginia Department of Transportation	94,371,085	72,140,522	12,766,507	—	—	108,612,908	—	—	—	391,841	(45,524,033)	—	—	—	—
30511	Virginia Department of Transportation	27,591,611	21,599,617	3,444,325	—	—	31,992,024	—	—	—	—	(13,754,879)	—	—	—	—
30512	Virginia Department of Transportation	34,197,885	25,656,265	4,276,046	—	—	39,006,603	—	—	—	17,706	(16,589,207)	—	—	—	—
30513	Virginia Department of Transportation	25,077,215	19,241,935	3,251,685	—	—	28,840,499	—	—	—	52,454	(12,279,420)	—	—	—	—
30514	Virginia Department of Transportation	38,494,700	29,189,029	5,295,632	—	—	43,972,936	—	—	—	320,585	(18,735,747)	(1)	—	—	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22 Deferred Inflows vs Actual Experience	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows vs Actual Experience	PLUS: FY 2022 Deferred Outflows Assumptions	PLUS: FY22	PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Share of Contributions (1)	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference
							Deferred Inflows Proportion and Differences in Employer Contributions	Deferred Outflows vs Actual Experience			Deferred Outflows Change in Employer Contributions					
30515	Virginia Department of Transportation	39,130,554	29,760,866	5,053,938	—	—	44,831,967	—	—	—	124,297	(19,129,812)	—	—	—	—
30516	Virginia Department of Transportation	23,551,239	18,549,609	2,919,621	—	—	27,275,732	—	—	—	—	(11,905,495)	—	—	—	—
30517	Virginia Department of Transportation	23,085,141	17,387,624	3,328,793	—	—	26,393,448	—	—	—	284,027	(11,034,551)	—	—	—	—
30518	Virginia Department of Transportation	28,390,689	21,419,821	3,540,226	—	—	32,471,067	—	—	—	12,655	(13,811,872)	—	—	—	—
30519	Virginia Department of Transportation	48,582,389	36,696,611	6,795,996	—	—	55,532,722	—	—	—	473,566	(23,423,848)	—	—	—	—
30601	Department of Health	147,453,416	110,981,360	18,279,636	26,540,672	12,044,295	2,764,656	—	—	7,305,904	—	10,072,891	34,087,925	182,096,387	182,096,387	—
30602	Department of Medical Assistance Services	31,501,039	23,495,218	8,321,762	6,273,522	2,846,957	22,105	—	—	1,726,925	5,480,712	6,360,786	8,057,505	43,042,829	43,042,829	—
30606	Virginia Board for People With Disabilities	533,203	401,146	90,471	93,202	42,296	26,835	—	—	25,656	14,343	37,624	119,705	639,463	639,463	—
30701	Department of Corrections - Central Administration	20,571,471	15,343,340	4,286,262	3,911,384	1,775,007	13,787	—	—	1,076,695	1,794,329	3,060,383	5,023,647	26,836,131	26,836,131	—
30702	Department for the Blind and Vision Impaired	6,348,378	5,001,985	854,963	1,152,360	522,947	92,174	—	—	317,213	41,620	299,680	1,480,051	7,906,381	7,906,381	—
30703	Central State Hospital	29,870,236	24,354,455	4,925,387	5,256,235	2,385,307	2,484,445	—	—	1,446,894	359,763	1,834,169	6,750,950	36,063,193	36,063,193	—
30704	Eastern State Hospital	26,732,320	20,531,540	5,696,928	4,531,586	2,056,457	2,164,044	—	—	1,247,419	1,189,717	1,659,587	5,820,214	31,091,354	31,091,354	—
30705	Southwestern Virginia Mental Health Institute	19,591,030	14,612,074	3,529,781	3,498,821	1,587,783	474,477	—	—	963,127	455,037	1,968,860	4,493,747	24,005,519	24,005,519	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	LESS: FY 2022 Employer Share of Contributions (1)	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference	
						Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change in Employer Contributions						
30706	Western State Hospital	26,861,812	20,767,448	3,700,828	4,792,671	2,174,939	1,128,243	—	—	1,319,288	104,808	1,781,504	6,155,511	32,882,668	32,882,668	—
30707	Central Virginia Training Center	275,307	12,245,057	34,130	9,062	4,112	5,509,068	—	—	2,495	—	(6,892,682)	11,629	62,176	62,176	—
30708	Commonwealth Center for Children and Adolescents	5,676,252	4,943,759	1,100,377	907,415	411,790	1,220,034	—	—	249,786	—	161,070	1,165,446	6,225,805	6,225,805	—
30709	Powhatan Correctional Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30711	Virginia Correctional Enterprises	7,004,906	6,527,777	886,944	1,196,018	542,759	1,065,683	—	—	329,230	—	(428,498)	1,536,094	8,205,917	8,205,917	—
30716	Virginia Correctional Center for Women	4,964,227	3,784,399	1,527,696	789,738	358,387	755,617	—	—	217,393	541,902	356,219	1,014,282	5,418,420	5,418,420	—
30718	Bland Correctional Center	3,055,215	2,314,871	471,845	558,552	253,474	15,234	—	—	153,754	59,307	265,577	717,377	3,832,242	3,832,242	—
30720	Department of Behavioral Health & Developmental Services	30,215,548	22,536,428	6,413,528	5,733,094	2,601,708	20,218	—	—	1,578,160	2,592,425	4,544,300	7,363,373	39,334,940	39,334,940	—
30721	Powhatan Reception and Classification Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30723	Southeastern Virginia Training Center	9,062,270	7,238,088	1,444,155	1,635,107	742,020	408,714	—	—	450,099	86,773	711,352	2,100,066	11,218,520	11,218,520	—
30724	Catawba Hospital	11,422,509	8,521,131	2,839,489	2,099,001	952,538	7,973	—	—	577,796	959,945	1,514,832	2,695,898	14,401,314	14,401,314	—
30725	Northern Virginia Training Center	—	2,215	—	—	—	—	—	—	—	—	(2,215)	—	—	—	—
30726	Southside Virginia Training Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System Finance Division
Analysis of State Agency Change in Net Pension Liability
For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22 Deferred Inflows Expected vs Actual Experience	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY22	PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference
							Deferred Inflows Proportion and Differences in Employer Contributions	Deferred Outflows Proportion and Differences in Employer Contributions			LESS: FY 2022 Employer Share of Contributions (1)					
30728	Northern Virginia Mental Health Institute	17,562,321	13,098,950	3,570,954	3,136,595	1,423,403	424,770	—	—	863,417	408,803	2,171,065	4,028,554	21,520,280	21,520,280	—
30729	Piedmont Geriatric Hospital	11,873,737	9,498,509	1,863,175	1,985,029	900,816	1,528,227	—	—	546,423	104,908	422,531	2,549,516	13,619,345	13,619,345	—
30733	Sussex I Correctional Center	2,447,292	1,950,882	483,253	—	—	2,791,416	—	—	—	105,003	(1,228,507)	1	—	—	—
30734	Sussex II Correctional Center	1,980,105	1,836,951	366,584	—	—	2,383,114	—	—	—	44,459	(1,111,817)	—	—	—	—
30735	Wallen's Ridge State Prison	4,235,878	3,199,458	829,276	797,544	361,930	17,543	—	—	219,541	317,376	530,335	1,024,322	5,471,973	5,471,973	—
30737	St. Brides Correctional Center	3,433,899	2,733,316	722,797	603,995	274,096	167,566	—	—	166,263	181,945	172,812	775,750	4,144,031	4,144,031	—
30738	Southwestern Virginia Training Center	6,529	3,047,213	810	—	—	473,710	—	—	—	—	(2,579,221)	1	—	—	—
30739	Southern Virginia Mental Health Institute	6,780,018	6,337,618	1,227,422	1,139,329	517,034	1,395,660	—	—	313,625	113,973	14,523	1,463,337	7,816,975	7,816,975	—
30741	Red Onion Correctional Center	4,249,299	3,213,981	1,026,568	789,077	358,087	19,162	—	—	217,211	369,752	569,991	1,013,459	5,413,881	5,413,881	—
30742	Department of Corrections - Employee Relations and Training	5,774,913	4,316,630	1,371,089	1,124,777	510,430	3,978	—	—	309,620	793,788	977,057	1,444,605	7,717,129	7,717,129	—
30743	Fluvanna Women's Correctional Center	6,567,824	4,898,647	2,267,941	1,240,668	563,021	4,390	—	—	341,521	693,502	1,680,233	1,593,446	8,512,261	8,512,261	—
30745	Nottoway Correctional Center	5,165,901	4,028,406	877,587	884,594	401,433	434,346	—	—	243,504	87,064	278,472	1,136,158	6,069,229	6,069,229	—
30747	Marion Correctional Treatment Center	3,805,689	2,838,494	1,024,907	684,166	310,478	64,037	—	—	188,332	296,972	526,938	878,749	4,694,088	4,694,088	—

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Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	LESS: FY 2022	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference	
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience								
30748	Hiram W. Davis Medical Center	7,628,427	5,689,704	1,917,530	1,360,131	617,234	198,813	—	—	374,406	483,594	996,409	1,746,933	9,331,899	9,331,899	—
30749	Buckingham Correctional Center	3,460,014	2,834,525	428,934	625,824	284,002	181,063	—	—	172,272	—	150,621	803,810	4,293,799	4,293,799	—
30751	Department for the Deaf and Hard-of-Hearing	430,915	385,488	76,526	71,175	32,300	78,945	—	—	19,592	8,481	(5,806)	91,390	488,334	488,334	—
30752	State Farm Correctional Center	4,340,705	4,038,942	729,872	713,404	323,746	915,042	—	—	196,380	70,393	(153,388)	916,282	4,894,686	4,894,686	—
30753	Deerfield Correctional Center	4,449,160	3,914,663	595,307	789,474	358,267	455,458	—	—	217,320	—	47,967	1,014,000	5,416,604	5,416,604	—
30754	Augusta Correctional Center	2,703,012	2,051,696	397,540	449,937	204,184	283,488	—	—	123,855	38,245	83,241	577,867	3,087,033	3,087,033	—
30756	Department of Corrections - Division of Institutions	24,848,337	18,533,264	4,332,593	4,581,924	2,079,301	16,169	—	—	1,261,276	945,196	2,743,481	5,884,839	31,436,728	31,436,728	—
30757	Western Region Correctional Field Units	1,113,197	830,284	280,473	208,233	94,497	720	—	—	57,321	94,804	184,479	267,467	1,428,695	1,428,695	—
30760	Central Reg Corr Field Units	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30761	Eastern Reg Corr Field Unit	1,584,374	1,432,372	196,413	309,836	140,605	138,547	—	—	85,289	130,737	76,379	397,954	2,125,796	2,125,796	—
30765	Department of Social Services	83,706,305	63,877,424	11,348,526	14,195,843	6,442,147	7,596,090	—	—	3,907,718	356,645	3,365,261	18,232,623	97,398,124	97,398,124	—
30766	Virginia Parole Board	405,525	422,066	63,021	91,615	41,575	69,483	—	—	25,219	115,145	44,005	117,695	628,571	628,571	—
30767	Division of Community Corrections	10,001,723	7,534,476	1,854,583	1,778,052	806,889	293,390	—	—	489,448	341,444	848,771	2,283,675	12,199,273	12,199,273	—

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Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22 Deferred Inflows Expected vs Actual Experience	LESS: FY22 Deferred Inflows Change in Proportion and Differences in Employer Contributions	PLUS: FY 2022 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change in Employer Contributions	PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Share of Contributions (1)	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference
30768	Keen Mountain Correctional Center	3,272,849	2,441,071	680,164	584,746	265,361	77,781	—	—	160,964	154,524	341,623	751,016	4,011,963	4,011,963	—
30769	Greensville Correctional Center	7,950,162	6,239,896	1,005,813	1,383,745	627,951	584,008	—	—	380,906	—	301,696	1,777,222	9,493,921	9,493,921	—
30770	Dillwyn Correctional Center	3,932,280	2,986,959	489,483	703,548	319,274	116,497	—	—	193,667	—	246,551	903,591	4,827,064	4,827,064	—
30771	Indian Creek Correctional Center	2,651,868	2,028,638	382,114	460,058	208,777	167,521	—	—	126,641	15,185	143,504	590,895	3,156,471	3,156,471	—
30772	Haynesville Correctional Center	4,351,950	3,460,608	595,547	767,314	348,211	293,358	—	—	211,220	20,571	210,154	985,506	5,264,567	5,264,567	—
30773	Coffeewood Correctional Center	3,139,004	2,404,251	484,222	564,836	256,325	70,655	—	—	155,484	34,904	243,214	725,462	3,875,357	3,875,357	—
30774	Lunenburg Correctional Center	3,050,500	2,361,103	469,635	535,532	243,027	184,392	—	—	147,417	33,538	202,144	687,811	3,674,305	3,674,305	—
30775	Pocahontas State Correctional Center	3,549,969	2,715,582	1,016,381	617,357	280,160	211,631	—	—	169,941	352,925	365,761	792,942	4,235,707	4,235,707	—
30776	Green Rock Correctional Center	3,919,221	2,944,151	753,485	685,754	311,199	183,647	—	—	188,769	134,965	332,693	880,734	4,704,980	4,704,980	—
30777	Department of Juvenile Justice	54,573,484	41,714,735	7,004,450	9,495,778	4,309,234	3,442,019	—	—	2,613,922	87,746	2,608,498	12,196,070	65,150,834	65,150,834	—
30778	Department of Forensic Science	20,011,426	14,925,629	3,060,145	3,630,852	1,647,699	128,665	—	—	999,472	233,509	1,872,021	4,663,309	24,911,387	24,911,387	—
30779	Sussex State Prison Complex	—	—	—	972,372	441,268	3,426	—	—	267,667	6,081,788	2,987,972	1,248,884	6,671,477	6,671,477	—
30785	River North Correctional Center	3,713,195	2,800,605	602,864	620,135	281,421	358,808	—	—	170,706	62,014	167,973	796,496	4,254,769	4,254,769	—
30786	Culpeper Correctional Center for Women	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30794	Virginia Center for Behavioral Rehabilitation	16,783,554	12,734,846	3,960,805	2,888,277	1,310,715	1,221,486	—	—	795,062	560,314	2,033,688	3,709,624	19,816,557	19,816,557	—

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Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22 Deferred Inflows Expected vs Actual Experience	LESS: FY22 Deferred Change in Proportion and Differences in Employer Contributions	PLUS: FY 2022 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Outflows Experience	PLUS: FY 2022 Deferred Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change in Employer Contributions	PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022 Employer Share of Contributions (1)	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference
30841	Department of Aviation	2,190,484	1,653,072	338,818	400,856	181,910	13,239	—	—	110,344	29,161	216,870	514,825	2,750,283	2,750,283	—
30848	Indigent Defense Commission	27,841,890	21,033,476	4,819,657	5,329,527	2,418,567	116,955	—	—	1,467,070	2,414,585	3,338,809	6,845,074	36,566,050	36,566,050	—
30851	Tobacco Indemnification & Revitalization Commission	653,989	531,687	81,074	108,416	49,200	78,682	—	—	29,844	—	(15,066)	139,235	743,847	743,847	—
30852	Virginia Foundation For Healthy Youth	1,022,516	782,494	139,618	182,436	82,790	32,121	—	—	50,219	7,874	59,871	234,313	1,251,696	1,251,696	—
30882	Behavioral Health Commission	—	—	—	7,607	3,452	41	—	—	2,094	47,579	23,369	9,750	52,192	52,192	—
30912	Department of Veterans Services	9,568,632	7,136,816	1,894,787	1,807,819	820,398	6,359	—	—	497,642	589,809	1,461,885	2,321,919	12,403,502	12,403,502	—
30913	Veterans Services Foundation	89,592	66,927	26,527	18,588	8,435	76	—	—	5,117	23,446	19,931	23,857	127,530	127,530	—
30922	Sitter-Barfoot Veterans Care Center	10,537,465	8,201,264	1,330,196	1,885,476	855,639	324,109	—	—	519,019	14,623	481,012	2,421,651	12,936,312	12,936,312	—
30937	Southern Virginia Higher Education Center	1,589,452	1,415,393	208,323	330,474	149,971	123,950	—	—	90,970	254,028	154,746	424,476	2,267,395	2,267,395	—
30938	New College Institute	805,245	645,216	336,606	147,774	67,061	16,911	—	—	40,678	135,431	145,443	189,778	1,013,883	1,013,883	—
30942	Virginia Museum of Natural History	1,158,537	981,143	143,623	215,509	97,799	48,250	—	—	59,324	26,479	35,132	276,817	1,478,617	1,478,617	—
30948	Southwest Virginia Higher Education Center	850,948	771,466	105,491	166,031	75,346	60,978	—	—	45,704	67,851	24,256	213,236	1,139,143	1,139,143	—
30957	Commonwealth's Attorneys' Services Council	408,789	304,897	64,116	76,930	34,911	250	—	—	21,177	19,811	48,189	98,838	527,818	527,818	—

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Employer Code	Entity	June 30, 2021 Net Pension Liability	PLUS: FY21 Deferred Inflows	LESS: FY21 Deferred Outflows	LESS: FY22 Deferred Investment Experience	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Experience	PLUS: FY 2022 Deferred Outflows Experience	PLUS: FY 2022 Deferred Outflows Assumptions	PLUS: FY22	PLUS: FY 2022 Employer Pension Expense	LESS: FY 2022	Calculated June 30, 2022 Net Pension Liability	Actual June 30, 2022 Net Pension Liability	Difference
						Deferred Inflows Expected vs Actual	Deferred Outflows Expected vs Actual				Deferred Outflows Change in		Employer Share of Contributions (1)			
30960	Department of Fire Programs	3,520,226	2,625,580	675,754	641,501	291,117	5,162	—	—	176,587	131,815	384,600	823,914	4,401,360	4,401,360	—
30961	Division of Capitol Police	485,324	388,932	119,393	122,770	55,714	16,730	—	—	33,795	236,053	170,535	157,701	842,331	842,331	—
30977	Virginia Cannabis Control Authority	—	—	—	13,230	6,004	39	—	—	3,642	82,745	40,656	17,002	90,768	90,768	—
30999	Department of Alcoholic Beverage Control	45,353,066	33,826,826	10,279,266	9,929,642	4,506,123	34,999	—	—	2,733,352	12,825,563	10,892,097	12,753,290	68,127,584	68,127,584	—
35106	Arlington County Health Department	61,663	46,523	12,197	10,981	4,983	1,873	—	—	3,023	2,530	5,760	14,127	75,338	75,338	—
35129	Fairfax County Health Department	1,732,727	2,028,460	214,804	228,011	103,473	924,352	—	—	62,765	—	(496,066)	292,853	1,564,393	1,564,393	—
35522	Virginia Passenger Rail Authority	107,004	79,808	148,728	330,276	149,881	1,174	—	—	90,916	2,026,648	1,015,896	424,180	2,266,033	2,266,033	—
35885	Fort Monroe Federal Area Development Authority	1,266,992	991,376	199,314	239,124	108,516	8,334	—	—	65,824	76,346	102,534	307,145	1,640,639	1,640,639	—
Total for State Employers		\$3,627,229,679	\$2,824,579,254	\$ 568,854,287	\$ 661,477,863	\$ 300,182,099	\$ 564,827,095	\$ —	\$ —	\$ 182,086,339	\$ 562,495,489	\$ 286,949,742	\$ 849,578,706	\$4,538,420,453	\$4,538,420,453	\$ —

(1) - See Appendix 1 - "Proportionate Share of Contributions" of the GASB 68 report shared on the website for allocated amounts between regular and special employer contributions. Any rounding adjustments for the analysis schedule are done to regular employer contribution amounts