

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Investment Experience	LESS: FY 2022 Deferred Inflows vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows Change In	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference	
								Deferred	Deferred						Change in Proportion and Differences in Employer Contributions	Deferred Outflows vs Actual Experience		Deferred Outflows Change In Assumptions
	<b>VRS Health Insurance Credit Plan - State</b>	<b>\$ 844,540,668</b>	<b>\$ 82,075,787</b>	<b>\$ 58,296,420</b>	<b>\$ 444,430</b>	<b>\$ 49,508,932</b>	<b>\$ 413,517</b>	<b>\$ 84,483,152</b>	<b>\$ 140,299</b>	<b>\$ —</b>	<b>\$ 27,404,597</b>	<b>\$ 84,098,957</b>	<b>\$ 67,445,715</b>	<b>\$ 84,864,021</b>	<b>\$ 8,522,746</b>	<b>\$819,172,805</b>	<b>\$ 819,172,805</b>	<b>\$ —</b>
	<b>Employer Allocation</b>																	
11111	Supreme Court	\$ 167,895	\$ 13,882	\$ 4,400	\$ 80	\$ 8,872	\$ 74	\$ 17,759	\$ 25	\$ —	\$ 4,911	\$ —	\$ 8,007	\$ 15,212	\$ 1,527	\$ 146,796	\$ 146,796	\$ —
11113	Circuit Court Judges	3,444,628	234,954	141,855	1,809	201,551	1,683	32,427	571	—	111,564	38,631	264,005	345,479	34,696	3,334,853	3,334,853	—
11114	District Courts	2,327,554	188,805	118,053	1,230	136,976	1,144	40,461	388	—	75,820	49,926	180,147	234,791	23,580	2,266,405	2,266,405	—
11115	Juvenile & Domestic Relation Dist Courts	2,457,444	208,471	203,221	1,303	145,126	1,212	36,761	411	—	80,331	119,545	196,402	248,757	24,983	2,401,241	2,401,241	—
11125	Court of Appeals Judges	218,821	36,200	5,735	182	20,234	169	17,658	57	—	11,200	108,361	42,305	34,687	3,483	334,796	334,796	—
11171	State Corporation Commission	61,735	12,069	12,064	29	3,203	27	11,558	9	—	1,773	8,151	2,185	5,490	551	53,000	53,000	—
11191	Workers' Compensation Commission	64,016	6,883	5,794	34	3,748	31	1,638	11	—	2,075	2,634	4,703	6,421	645	62,011	62,011	—
21156	Department of State Police	15,030,628	1,505,399	843,068	8,132	905,895	7,566	440,263	2,567	—	501,438	613,243	1,249,299	1,552,808	155,946	14,988,896	14,988,896	—
30100	General Assembly - Senate	821,062	55,460	53,572	411	45,840	383	40,307	130	—	25,374	25,148	58,276	78,574	7,891	758,472	758,472	—
30101	House of Delegates	1,400,924	96,983	96,821	733	81,705	682	20,688	232	—	45,226	43,844	119,422	140,056	14,065	1,351,881	1,351,881	—
30103	Magistrate System	2,300,613	206,686	89,235	1,143	127,337	1,064	161,009	361	—	70,485	22,593	126,154	218,271	21,921	2,106,912	2,106,912	—

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								Deferred Inflows Change in Proportion and Employer Contributions	Deferred Outflows vs Actual Experience			Deferred Outflows Change in Proportion and Employer Contributions						
30107	Div of Legislative Services	675,801	74,276	17,711	367	40,870	341	23,671	116	—	22,622	18,325	45,136	70,053	7,036	676,227	676,227	—
30109	Legislative Automated System	205,307	16,764	15,307	107	11,877	99	4,769	34	—	6,574	6,956	15,443	20,354	2,045	196,520	196,520	—
30110	Joint Legislative Audit & Review	337,985	25,700	36,186	178	19,838	166	4,868	56	—	10,981	20,276	31,904	34,008	3,415	328,243	328,243	—
30111	Supreme Court	2,337,773	146,959	88,815	1,194	133,040	1,111	69,905	377	—	73,642	21,816	165,725	228,044	22,902	2,201,281	2,201,281	—
30112	Judicial Inquiry And Review Commission	50,335	4,168	6,363	24	2,683	22	4,636	8	—	1,485	4,042	3,148	4,597	462	44,399	44,399	—
30114	District Courts	3,896,204	321,020	140,841	2,036	226,850	1,895	88,644	643	—	125,568	21,792	276,387	388,847	39,051	3,753,450	3,753,450	—
30115	Juvenile & Domestic Relation Dist Courts	2,368,937	173,599	94,985	1,223	136,209	1,138	66,267	386	—	75,396	17,884	174,251	233,475	23,448	2,253,708	2,253,708	—
30116	Combined District Courts	687,541	140,526	20,112	370	41,216	344	74,448	117	—	22,814	14,452	30,747	70,651	7,095	681,961	681,961	—
30117	Virginia State Bar	776,218	81,055	22,671	397	44,202	369	41,963	125	—	24,467	1,741	40,732	75,770	7,609	731,357	731,357	—
30119	Office of Lieutenant Governor	20,945	6,583	3,399	10	1,163	10	5,201	3	—	644	1,700	1,357	1,998	200	19,251	19,251	—
30121	Office of The Governor	455,461	36,592	71,654	227	25,245	211	29,343	72	—	13,974	42,477	43,422	43,276	4,346	417,696	417,696	—
30122	Department of Planning & Budget	462,470	51,496	12,856	251	27,948	233	16,366	79	—	15,470	12,792	30,486	47,905	4,811	462,423	462,423	—
30123	Department of Military Affairs	1,741,612	118,087	108,842	933	103,969	868	10,343	295	—	57,550	74,044	149,747	178,219	17,898	1,720,263	1,720,263	—

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Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY22	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected Experience	Deferred Outflows Expected Experience			Deferred Outflows Change In Employer Contributions				6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
30125	Court of Appeals Judges	468,720	53,208	35,647	368	41,028	343	20,267	116	—	22,710	216,902	92,234	70,325	7,063	678,849	678,849	—
30127	Va Dept of Emergency Management	1,217,912	131,046	318,983	676	75,293	629	46,626	213	—	41,677	249,184	189,994	129,060	12,961	1,245,798	1,245,798	—
30128	Dept of Veterans Services-Va Veterans Care Center	1,097,058	73,963	93,734	567	63,193	528	24,711	179	—	34,979	48,639	92,708	108,323	10,878	1,045,592	1,045,592	—
30129	Dept of Human Resource Management	1,004,158	61,128	69,292	530	59,069	493	5,499	167	—	32,696	32,139	93,368	101,250	10,168	977,355	977,355	—
30132	Virginia Department of Elections	461,710	25,101	127,063	267	29,695	248	229	84	—	16,437	109,719	91,806	50,903	5,112	491,340	491,340	—
30133	Auditor of Public Accounts	997,234	111,397	31,389	554	61,668	515	43,179	175	—	34,135	48,608	82,438	105,704	10,616	1,020,362	1,020,362	—
30136	Virginia Information Technologies Agency	2,474,927	165,804	127,559	1,388	154,572	1,291	19,277	438	—	85,560	179,630	246,826	264,950	26,609	2,557,539	2,557,539	—
30140	Dept of Criminal Justice Svcs	992,082	56,184	157,717	607	67,614	565	1,521	192	—	37,426	238,623	149,804	115,903	11,640	1,118,744	1,118,744	—
30141	Office of The Attorney General	3,611,425	293,718	146,572	1,975	220,013	1,838	52,976	623	—	121,783	163,063	288,083	377,125	37,874	3,640,322	3,640,322	—
30143	Division of Debt Collection	140,701	44,435	9,131	78	8,669	72	26,985	25	—	4,799	9,081	5,686	14,863	1,492	143,437	143,437	—
30146	Science Museum of Virginia	337,141	111,208	11,658	200	22,279	186	73,875	63	—	12,332	38,717	19,391	38,191	3,835	368,628	368,628	—
30147	Office of The State Inspector	363,321	39,135	28,682	200	22,234	186	12,454	63	—	12,307	25,473	33,288	38,112	3,828	367,891	367,891	—

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								Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience			Deferred Outflows Change In Employer Contributions				6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
30148	Commission For The Arts	37,920	9,133	6,528	18	1,990	17	8,384	6	—	1,102	3,777	1,681	3,408	343	32,931	32,931	—
30151	Department of Accounts	1,398,559	94,451	73,172	753	83,918	701	10,546	238	—	46,451	51,994	124,181	143,840	14,446	1,388,498	1,388,498	—
30152	Department of Treasury	943,774	58,026	74,486	493	54,920	459	7,991	156	—	30,400	37,068	81,226	94,139	9,454	908,708	908,708	—
30154	Department of Motor Vehicles	10,951,497	886,230	322,249	5,769	642,636	5,368	158,766	1,821	—	355,717	35,630	749,094	1,101,547	110,627	10,633,027	10,633,027	—
30156	Department of State Police	4,608,489	286,653	403,457	2,607	290,454	2,426	19,862	823	—	160,775	520,306	495,470	497,869	50,000	4,805,841	4,805,841	—
30157	Compensation Board	117,560	15,813	14,000	58	6,476	54	10,385	18	—	3,585	8,141	5,218	11,099	1,115	107,148	107,148	—
30160	Virginia Criminal Sentencing Commission	78,542	7,505	5,645	39	4,347	36	5,613	12	—	2,406	2,581	4,761	7,456	748	71,923	71,923	—
30161	Department of Taxation	5,474,989	604,694	147,863	2,923	325,620	2,720	228,056	923	—	180,240	71,208	377,036	558,154	56,054	5,387,700	5,387,700	—
30162	Department of Accounts Transfer Payments	13,935	819	507	8	871	7	57	2	—	482	896	1,374	1,491	150	14,417	14,417	—
30164	Virginia Management Fellows Program Administration	49,237	30,488	47,252	40	4,471	37	22,314	13	—	2,475	54,805	19,505	7,668	770	73,971	73,971	—
30165	Va Dept of Housing & Comm Dev	921,732	50,108	156,541	596	66,441	555	517	188	—	36,777	285,993	154,505	113,885	11,438	1,099,330	1,099,330	—
30166	Secretary of The Commonwealth	125,161	12,091	22,313	73	8,184	68	3,297	23	—	4,530	27,127	15,853	14,032	1,409	135,409	135,409	—

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								Deferred Inflows Expected Experience	Deferred Outflows Expected Experience			Deferred Outflows Change In Employer Contributions				6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
30171	State Corporation Commission	5,743,045	444,533	178,393	3,083	343,419	2,868	97,987	973	—	190,092	103,565	473,511	588,659	59,118	5,682,192	5,682,192	—
30172	Virginia State Lottery	2,738,170	182,671	373,134	1,565	174,306	1,456	15,436	494	—	96,483	434,082	326,845	298,780	30,006	2,884,062	2,884,062	—
30174	Va College Savings Plan	1,202,879	65,395	214,427	648	72,224	603	557	205	—	39,978	161,046	150,203	123,805	12,433	1,195,009	1,195,009	—
30180	Secretary of Administration	154,551	9,263	42,386	76	8,476	71	8,760	24	—	4,692	28,545	18,926	14,531	1,459	140,242	140,242	—
30181	Department of Labor & Industry	1,037,518	84,606	94,842	571	63,664	532	17,581	180	—	35,240	94,631	98,479	109,131	10,959	1,053,374	1,053,374	—
30182	Virginia Employment Commission	5,053,056	411,544	1,042,401	3,290	366,559	3,062	67,263	1,039	—	202,901	1,756,592	813,941	628,322	63,102	6,065,074	6,065,074	—
30183	Secretary of Natural And Historic Resources	55,739	6,888	3,243	21	2,391	20	15,190	7	—	1,324	1,241	(253)	4,103	412	39,566	39,566	—
30184	Secretary of Technology	—	19,731	—	—	—	—	12,055	—	—	—	—	(7,676)	—	—	—	—	—
30185	Secretary of Education	55,571	8,120	3,626	24	2,718	23	11,510	8	—	1,505	1,186	1,617	4,665	468	44,973	44,973	—
30186	Secretary of Transportation	56,753	21,387	10,060	30	3,386	28	11,885	10	—	1,874	7,429	352	5,802	583	56,031	56,031	—
30187	Secretary of Public Safety	62,918	22,308	3,389	33	3,664	31	13,022	10	—	2,028	1,185	(784)	6,276	631	60,619	60,619	—
30188	Secretary of Health And Human Resources	43,071	18,583	4,658	22	2,421	20	13,484	7	—	1,340	2,404	(175)	4,150	417	40,058	40,058	—

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								Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience			Deferred Outflows Change In Employer Contributions				6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
30190	Secretary of Finance	60,300	5,289	9,421	31	3,446	29	1,682	10	—	1,907	4,817	5,795	5,902	593	57,014	57,014	—
30191	Workers' Compensation Commission	2,188,373	179,285	80,088	1,118	124,569	1,040	98,340	353	—	68,953	17,009	147,270	213,523	21,444	2,061,121	2,061,121	—
30192	Secretary of Commerce And Trade	55,993	18,930	15,657	29	3,218	27	13,250	9	—	1,781	9,746	5,042	5,520	554	53,246	53,246	—
30193	Secretary of Agriculture And Forestry	36,147	4,672	4,040	16	1,822	15	5,945	5	—	1,008	2,162	1,428	3,124	314	30,146	30,146	—
30194	Department of General Services	4,304,286	384,954	224,323	2,251	250,783	2,095	123,514	711	—	138,815	81,522	315,158	429,871	43,171	4,149,438	4,149,438	—
30195	Secretary of Labor	—	—	—	22	2,436	20	18	7	—	1,348	35,636	10,404	4,177	419	40,303	40,303	—
30199	Conservation & Recreation	2,888,414	212,011	119,824	1,587	176,821	1,477	42,739	501	—	97,876	133,952	268,905	303,096	30,439	2,925,676	2,925,676	—
30200	Office of Children'S Services	118,911	11,908	10,265	66	7,402	62	4,184	21	—	4,097	8,797	14,675	12,690	1,274	122,466	122,466	—
30201	Department of Education	2,992,461	162,683	359,527	2,150	239,495	2,000	1,857	679	—	132,567	1,146,666	584,390	410,522	41,228	3,962,667	3,962,667	—
30202	Library of Virginia	836,433	53,899	42,439	452	50,351	421	3,225	143	—	27,870	34,724	71,894	86,308	8,668	833,099	833,099	—
30203	Wilson Workforce And Rehabilitation Center	1,091,907	437,433	28,617	530	59,010	493	358,498	167	—	32,664	—	(27,347)	101,146	10,158	976,372	976,372	—
30204	College of William And Mary	18,898,708	1,620,326	631,978	9,832	1,095,271	9,148	643,769	3,104	—	606,264	54,912	1,394,970	1,877,426	188,546	18,122,314	18,122,314	—

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								Deferred Inflows Expected	Deferred Outflows Expected							Change in Proportion and Differences in Employer Contributions	Deferred Outflows vs Actual Experience	
30206	Mcv Hospitals Authority	4,566,178	2,252,885	119,669	2,070	230,652	1,926	1,917,887	654	—	127,673	—	(423,749)	395,369	39,706	3,816,362	3,816,362	—
30207	University of Va - Academic	101,811,989	6,189,545	7,115,588	52,950	5,898,654	49,268	1,569,485	16,716	—	3,265,071	2,420,827	9,707,039	10,110,951	1,015,421	97,598,870	97,598,870	—
30208	Vpi & Su - Academic	72,856,834	3,960,818	4,142,995	38,828	4,325,502	36,128	33,567	12,258	—	2,394,287	2,268,376	6,813,042	7,414,407	744,616	71,569,572	71,569,572	—
30209	University of Virginia - Hospital	55,461,155	6,826,476	9,331,349	27,909	3,109,087	25,968	4,752,199	8,811	—	1,720,967	5,398,557	5,137,920	5,329,334	535,216	51,442,824	51,442,824	—
30211	Va Military Institute	3,957,011	243,089	202,477	2,118	235,999	1,971	15,943	669	—	130,632	128,719	348,376	404,529	40,626	3,904,833	3,904,833	—
30212	Virginia State University	4,733,650	675,386	129,751	2,504	278,894	2,329	311,045	790	—	154,376	24,300	276,649	478,054	48,010	4,614,564	4,614,564	—
30213	Norfolk State University	6,258,131	462,718	264,209	3,302	367,871	3,073	75,341	1,042	—	203,627	90,905	478,057	630,575	63,327	6,086,782	6,086,782	—
30214	Longwood University	5,063,697	878,794	170,955	2,718	302,821	2,529	475,637	858	—	167,620	109,309	316,055	519,074	52,129	5,010,470	5,010,470	—
30215	University of Mary Washington	4,810,757	822,192	134,451	2,468	274,992	2,297	526,037	779	—	152,216	4,496	218,524	471,367	47,339	4,550,013	4,550,013	—
30216	James Madison University	23,176,222	1,618,527	1,103,316	12,047	1,342,049	11,209	540,489	3,803	—	742,862	308,557	1,896,070	2,300,422	231,028	22,205,481	22,205,481	—
30217	Radford University	9,758,414	954,862	831,296	4,867	542,202	4,529	752,449	1,536	—	300,124	419,676	694,718	929,396	93,338	8,971,253	8,971,253	—
30218	Va School For The Deaf & Blind	726,136	53,384	26,470	366	40,800	341	30,717	116	—	22,584	5,446	43,071	69,939	7,024	675,080	675,080	—
30221	Old Dominion University	20,050,915	1,742,452	640,664	10,599	1,180,694	9,862	486,655	3,346	—	653,547	155,372	1,485,655	2,023,847	203,251	19,535,715	19,535,715	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22 Deferred Inflows Change in Proportion and Employer Contributions	PLUS: FY 2022 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change in Proportion and Employer Contributions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference	
															6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability		
30222	Dept of Professional And Occupational Regulation	1,179,570	192,468	50,988	620	69,035	577	93,155	196	—	38,213	12,280	64,119	118,332	11,884	1,142,255	1,142,255	—
30223	Health Professions	1,983,742	111,006	216,107	1,079	120,193	1,004	1,483	341	—	66,530	177,620	216,045	206,021	20,691	1,988,706	1,988,706	—
30226	Board of Accountancy	91,886	11,660	4,307	50	5,570	47	5,372	16	—	3,083	4,100	7,264	9,547	959	92,157	92,157	—
30233	State Board of Bar Examiners	62,496	13,036	1,638	32	3,604	30	7,894	10	—	1,995	2	2,093	6,178	620	59,636	59,636	—
30234	Vsu-Coop Ext & Agr Research Services	593,712	37,720	59,948	306	34,062	285	14,052	97	—	18,854	33,354	52,758	58,387	5,864	563,591	563,591	—
30236	Va Commonwealth University - Academic	56,435,924	4,060,700	3,131,004	29,766	3,315,936	27,696	800,788	9,397	—	1,835,464	1,238,876	4,844,876	5,683,895	570,824	54,865,328	54,865,328	—
30238	Virginia Museum of Fine Arts	1,548,297	84,172	161,469	848	94,419	789	732	268	—	52,263	133,312	180,286	161,843	16,254	1,562,244	1,562,244	—
30239	Frontier Culture Museum of Va	150,244	23,361	8,938	80	8,872	74	11,360	25	—	4,911	4,446	9,866	15,206	1,527	146,796	146,796	—
30241	Richard Bland College	730,612	165,433	61,125	405	45,137	377	93,343	128	—	24,985	48,644	62,566	77,371	7,770	746,840	746,840	—
30242	Christopher Newport University	6,888,158	435,806	346,516	3,617	402,889	3,365	56,111	1,142	—	223,010	106,593	583,923	690,595	69,356	6,666,183	6,666,183	—
30245	Council of Higher Education	461,035	45,923	38,221	242	26,987	225	17,502	76	—	14,938	15,361	43,279	46,258	4,646	446,531	446,531	—
30246	Uva'S College At Wise	2,082,469	202,206	89,346	1,029	114,663	958	168,300	325	—	63,469	23,661	115,655	196,546	19,739	1,897,204	1,897,204	—



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**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience							Change in Proportion and Employer Contributions	Change in Proportion and Employer Contributions	
30247	George Mason University	43,815,530	2,473,402	4,181,066	23,940	2,666,992	22,276	36,557	7,558	—	1,476,255	3,691,945	4,624,723	4,571,533	459,111	44,127,938	44,127,938	—
30261	Va Community College System	2,212,528	315,406	200,186	1,194	133,021	1,111	135,857	377	—	73,631	133,056	188,240	228,016	22,899	2,200,954	2,200,954	—
30262	Dept For Aging And Rehabilitative Services	5,813,481	789,240	378,974	3,174	353,608	2,953	306,872	1,002	—	195,732	368,944	394,958	606,126	60,872	5,850,778	5,850,778	—
30263	Va Rehab Center For The Blind	126,597	26,133	10,404	69	7,738	65	13,868	22	—	4,283	7,085	10,659	13,266	1,332	128,037	128,037	—
30268	Va Institute Marine Science	2,551,695	226,524	66,874	1,304	145,254	1,213	114,888	412	—	80,402	—	147,862	248,986	25,005	2,403,371	2,403,371	—
30270	Virginia Community College System - Shared Services Center	561,873	51,939	283,717	299	33,359	279	17,399	95	—	18,465	170,924	146,640	57,181	5,743	551,959	551,959	—
30275	New River Community College	905,094	115,659	23,721	488	54,356	454	40,090	154	—	30,088	18,977	51,032	93,168	9,357	899,370	899,370	—
30276	Southside Va Community College	916,749	269,652	24,026	493	54,960	459	137,448	156	—	30,422	17,819	(4,379)	94,208	9,461	909,364	909,364	—
30277	Paul D Camp Community College	410,954	51,192	18,627	218	24,284	203	17,409	69	—	13,442	8,171	24,525	41,628	4,180	401,804	401,804	—
30278	Rappahannock Community College	766,843	75,974	54,314	437	48,638	406	21,600	138	—	26,922	78,479	73,539	83,372	8,373	804,755	804,755	—

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**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22 Deferred Inflows Change in Proportion and Differences in Employer Contributions	PLUS: FY 2022 Deferred Outflows Expected Experience	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY22 Deferred Outflows Change in Proportion and Differences in Employer Contributions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
																6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
30279	Danville Community College	758,989	184,159	19,892	440	48,984	409	86,962	139	—	27,114	65,696	23,475	83,963	8,432	810,490	810,490	—
30280	Northern Va Community College	13,351,175	1,804,148	377,535	6,823	760,037	6,348	939,173	2,154	—	420,702	20,245	500,652	1,302,792	130,837	12,575,531	12,575,531	—
30282	Piedmont Virginia Community College	1,367,311	140,880	72,822	730	81,313	679	49,921	230	—	45,009	44,483	106,341	139,382	13,998	1,345,409	1,345,409	—
30283	J Sargeant Reynolds Community College	2,399,594	616,260	62,888	1,238	137,892	1,152	341,906	391	—	76,327	—	(5,831)	236,367	23,738	2,281,560	2,281,560	—
30284	Eastern Shore Comm College	289,002	64,734	9,874	167	18,586	155	34,202	53	—	10,288	24,447	17,034	31,858	3,199	307,517	307,517	—
30285	Patrick Henry Community College	1,244,431	94,862	112,534	644	71,758	599	32,622	203	—	39,720	52,563	109,047	123,007	12,353	1,187,309	1,187,309	—
30286	Va Western Community College	1,581,233	227,357	41,441	848	94,438	789	88,322	268	—	52,274	25,496	79,919	161,880	16,257	1,562,572	1,562,572	—
30287	Dabney S Lancaster Comm College	381,733	77,093	16,651	208	23,131	193	36,923	66	—	12,803	16,335	15,423	39,647	3,982	382,718	382,718	—
30288	Wytheville Community College	542,533	203,184	14,219	314	34,993	292	132,909	99	—	19,370	46,646	15,892	59,982	6,024	578,991	578,991	—
30290	John Tyler Community College	1,887,041	235,506	67,166	990	110,306	921	81,935	313	—	61,057	12,482	98,105	189,080	18,989	1,825,117	1,825,117	—

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**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY22	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Change in Proportion and Employer Contributions	Deferred Outflows vs Actual Experience			Deferred Outflows Change In Employer Contributions				6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
30291	Blue Ridge Community College	1,189,367	140,037	44,862	638	71,085	594	41,469	201	—	39,348	29,236	70,708	121,844	12,237	1,176,168	1,176,168	—
30292	Central Va Community College	964,718	108,228	48,290	537	59,841	500	35,330	170	—	33,124	63,751	77,513	102,571	10,301	990,134	990,134	—
30293	Thomas Nelson Community College	1,742,118	846,460	45,657	878	97,805	817	604,747	277	—	54,138	—	(90,323)	167,653	16,837	1,618,276	1,618,276	—
30294	Southwest Va Community College	854,928	99,546	133,457	489	54,494	455	30,649	154	—	30,164	148,692	90,517	93,412	9,381	901,664	901,664	—
30295	Tidewater Community College	5,249,412	1,505,282	137,576	2,677	298,227	2,491	936,348	845	—	165,077	—	(46,308)	511,200	51,338	4,934,451	4,934,451	—
30296	Va Highlands Community College	617,781	149,499	16,191	338	37,666	315	85,721	107	—	20,849	21,223	25,046	64,563	6,484	623,227	623,227	—
30297	Germanna Community College	1,694,402	139,040	132,872	933	103,895	868	25,675	294	—	57,509	134,306	153,697	178,086	17,885	1,719,034	1,719,034	—
30298	Lord Fairfax Community College	1,480,818	165,743	73,420	775	86,294	721	57,445	245	—	47,766	27,730	86,945	147,919	14,855	1,427,818	1,427,818	—
30299	Mountain Empire Comm College	797,415	66,436	53,623	423	47,098	393	11,636	133	—	26,070	31,247	59,986	80,727	8,108	779,279	779,279	—
30301	Va Dept of Agriculture & Cons	2,924,983	262,405	76,658	1,530	170,420	1,423	87,914	483	—	94,332	—	196,952	292,116	29,337	2,819,757	2,819,757	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22 Deferred Inflows Change in Proportion and Employer Contributions	PLUS: FY 2022 Deferred Outflows vs Actual Experience	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY22 Deferred Outflows Change in Proportion and Employer Contributions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
																6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
30310	Virginia Economic Development Partnership	1,441,208	78,350	307,652	846	94,196	787	732	267	—	52,140	337,995	230,486	161,460	16,215	1,558,558	1,558,558	—
30320	Virginia Tourism Authority	646,074	42,002	49,270	343	38,201	319	5,451	108	—	21,145	24,533	63,848	65,476	6,576	632,074	632,074	—
30330	Virginia Israel Advisory Board	11,824	4,236	5,345	6	708	6	1,987	2	—	392	3,644	1,004	1,214	122	11,714	11,714	—
30350	Department of Small Business And Supplier Diversity	323,713	26,373	31,091	204	22,690	190	6,321	64	—	12,560	67,683	48,329	38,893	3,906	375,427	375,427	—
30400	Jamestown-Yorktown Commemoration	—	81,235	28,600	4	391	3	63,760	1	—	216	17,297	1,219	672	67	6,471	6,471	—
30402	Marine Resources Commission	494,225	46,494	35,375	260	28,978	242	14,635	82	—	16,040	15,196	41,570	49,667	4,988	479,462	479,462	—
30403	Department of Wildlife Resources	1,885,606	212,733	75,186	999	111,256	929	81,216	315	—	61,584	16,195	143,858	190,708	19,152	1,840,845	1,840,845	—
30405	Virginia Racing Commission	44,845	5,599	16,857	24	2,698	23	573	8	—	1,494	12,979	4,981	4,622	464	44,645	44,645	—
30407	Virginia Port Authority	29,475	12,031	849	17	1,896	16	5,721	5	—	1,050	2,526	(1,635)	3,253	326	31,374	31,374	—
30409	Dept Mines Minerals Energy	1,385,300	236,188	36,306	703	78,353	654	150,528	222	—	43,371	—	45,676	134,302	13,488	1,296,423	1,296,423	—
30411	Department of Forestry	1,336,654	170,815	35,030	713	79,472	664	70,733	225	—	43,990	16,297	83,468	136,220	13,681	1,314,936	1,314,936	—
30413	Commission On Vasap	67,395	10,376	2,341	35	3,862	32	6,446	11	—	2,138	100	3,876	6,620	665	63,895	63,895	—

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**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY22	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows vs Actual Experience	Deferred Outflows vs Actual Experience			Deferred Outflows vs Actual Experience				Change in Proportion and Differences in Employer Contributions	Change in Proportion and Differences in Employer Contributions	
30417	Board of Regents, Gunston Hall	24,661	8,872	2,384	14	1,604	13	5,008	5	—	888	3,265	901	2,752	276	26,541	26,541	—
30423	Department of Historic Resources	331,398	22,661	28,524	188	20,972	175	2,301	59	—	11,609	38,438	34,557	35,950	3,610	347,002	347,002	—
30425	Jamestown-Yorktown Foundation	772,755	121,005	33,668	429	47,746	399	62,436	135	—	26,429	43,230	61,200	81,847	8,219	790,010	790,010	—
30440	Department of Environmental Quality	6,200,280	484,908	162,496	3,260	363,183	3,033	83,634	1,029	—	201,032	—	422,617	622,534	62,520	6,009,206	6,009,206	—
30454	Office of Commonwealth Preparedness	84,623	7,799	9,449	44	4,926	41	2,548	14	—	2,727	5,411	7,233	8,443	848	81,508	81,508	—
30501	Virginia Department of Transportation	—	—	—	28,314	3,154,160	26,345	24,474	8,938	—	1,745,916	46,145,632	13,470,974	5,406,593	542,975	52,188,599	52,188,599	—
30505	Department of Rail & Public Transportation	660,600	47,112	101,971	316	35,211	294	59,324	100	—	19,490	57,191	61,634	60,354	6,061	582,596	582,596	—
30506	Motor Vehicle Dealer Board	148,892	21,620	3,902	77	8,590	72	11,893	24	—	4,755	1	7,573	14,726	1,479	142,126	142,126	—
30510	Va Dept of Transportation Central office	13,345,685	1,065,923	545,626	—	—	—	11,712,898	—	—	—	126,535	(2,279,620)	(1)	—	—	—	—
30511	Va Dept of Transportation Bristol	3,831,175	371,300	182,127	—	—	—	3,412,762	—	—	—	33,455	(641,040)	1	—	—	—	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
								Deferred Inflows Expected Experience	Deferred Outflows Expected Experience										
30512	Va Dept of Transportation Salem	4,770,641	430,094	125,028	—	—	—	4,191,385	—	—	—	—	—	(884,322)	—	—	—	—	—
30513	Va Dept of Transportation Lynchburg	3,484,828	311,647	180,142	—	—	—	3,080,418	—	—	—	39,075	—	(574,990)	—	—	—	—	—
30514	Va Dept of Transportation Richmond	5,379,048	456,858	169,183	—	—	—	4,722,062	—	—	—	15,205	—	(959,866)	—	—	—	—	—
30515	Va Dept of Transportation Hampton Roads	5,487,234	446,898	186,632	—	—	—	4,816,699	—	—	—	7,432	—	(938,232)	1	—	—	—	—
30516	Va Dept of Transportation Fredericksburg	3,323,267	353,228	226,476	—	—	—	2,980,144	—	—	—	55,840	—	(525,715)	—	—	—	—	—
30517	Va Dept of Transportation Culpeper	3,237,463	205,214	189,107	—	—	—	2,798,252	—	—	—	44,516	—	(499,832)	2	—	—	—	—
30518	Va Dept of Transportation Staunton	3,959,206	339,963	108,934	—	—	—	3,480,545	—	—	—	896	—	(710,586)	—	—	—	—	—
30519	Va Dept of Transportation Nova	6,837,485	490,347	209,557	—	—	—	5,945,189	—	—	—	22,341	—	(1,195,428)	(1)	—	—	—	—
30601	Department of Health	21,037,846	1,629,144	551,356	10,996	1,224,955	10,231	412,665	3,471	—	678,047	—	—	1,440,338	2,099,716	210,871	20,268,056	20,268,056	—
30602	Dept of Medical Assistance Services	4,560,266	247,917	710,607	2,644	294,549	2,460	2,282	835	—	163,041	833,260	—	636,410	504,895	50,705	4,873,587	4,873,587	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected Experience	Deferred Outflows vs Actual Experience							Change in Proportion and Employer Contributions	Change in Proportion and Employer Contributions	
30606	Virginia Board For People With Disabilities	75,924	5,386	7,291	39	4,391	37	1,183	12	—	2,431	3,695	6,436	7,526	756	72,661	72,661	—
30701	Department of Corrections	2,888,752	159,346	296,309	1,588	176,856	1,477	1,774	501	—	97,895	271,024	320,330	303,150	30,445	2,926,249	2,926,249	—
30702	Virginia Department For The Blind And Vision Impaired	882,376	106,003	29,447	468	52,108	435	41,720	148	—	28,843	6,673	60,605	89,321	8,970	862,179	862,179	—
30703	Central State Hospital	4,253,191	536,146	338,712	2,178	242,638	2,027	311,480	688	—	134,307	165,628	279,440	415,912	41,769	4,014,684	4,014,684	—
30704	Eastern State Hospital	3,778,137	539,451	355,265	1,869	208,160	1,739	363,644	590	—	115,223	197,153	136,983	356,814	35,834	3,444,212	3,444,212	—
30705	Southwestern Virginia Mental Health Institute	2,802,524	163,241	206,568	1,456	162,152	1,354	38,390	460	—	89,756	96,662	246,096	277,950	27,914	2,682,955	2,682,955	—
30706	Western State Hospital	3,868,587	287,558	199,051	1,997	222,483	1,858	126,557	630	—	123,151	55,862	317,018	381,361	38,300	3,681,199	3,681,199	—
30707	Central Va Training Center	36,061	2,180,346	945	3	317	3	1,470,589	1	—	175	—	(738,887)	541	55	5,243	5,243	—
30708	Commonwealth Center For Children & Adolescents	812,533	141,100	143,868	376	41,860	350	153,419	119	—	23,171	81,850	52,670	71,753	7,206	692,611	692,611	—
30711	Virginia Correctional Enterprises	984,566	239,438	65,579	488	54,361	454	190,620	154	—	30,090	17,756	41,485	93,177	9,358	899,452	899,452	—
30716	Correctional Center For Women	700,209	76,935	104,866	326	36,359	304	89,159	103	—	20,126	68,050	35,778	62,327	6,259	601,601	601,601	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY22	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Change in Proportion and Employer Contributions	Deferred Outflows Expected Experience			Deferred Outflows Change In Assumptions				Change in Proportion and Employer Contributions	6/30/2022 Net OPEB Liability	
30718	Bland Correctional Center	428,013	37,677	19,224	228	25,403	212	5,194	72	—	14,061	10,224	28,450	43,545	4,373	420,318	420,318	—
30720	Dept of Behavioral Health & Developmental Services	4,383,673	238,315	685,079	2,420	269,601	2,252	2,089	764	—	149,232	535,323	623,482	462,131	46,411	4,460,806	4,460,806	—
30723	Southeastern Va Training Ctr	1,302,704	180,262	98,092	682	75,967	635	72,692	215	—	42,050	46,070	76,996	130,213	13,077	1,256,939	1,256,939	—
30724	Catawba Hospital	1,620,421	100,527	176,245	874	97,414	814	6,259	276	—	53,921	140,891	161,125	166,982	16,769	1,611,804	1,611,804	—
30725	Northern Va Training Center	—	239,307	—	—	—	—	48,076	—	—	—	—	(191,231)	—	—	—	—	—
30728	Northern Va Mental Health Institute	2,532,102	178,476	379,616	1,304	145,264	1,213	68,357	412	—	80,408	217,138	264,759	248,999	25,007	2,403,535	2,403,535	—
30729	Piedmont Geriatric Hospital	1,696,006	212,374	110,872	825	91,869	767	189,027	260	—	50,852	47,952	79,260	157,472	15,815	1,520,057	1,520,057	—
30733	Sussex I Correctional Center	337,816	55,699	25,806	—	—	—	314,405	—	—	—	12,923	(66,227)	—	—	—	—	—
30734	Sussex II Correctional Center	271,520	98,789	24,642	—	—	—	287,604	—	—	—	13,112	(71,175)	—	—	—	—	—
30735	Wallen Ridge Correctional Center	588,392	43,084	50,262	323	36,028	301	5,940	102	—	19,942	48,644	56,760	61,756	6,202	596,112	596,112	—
30737	St Brides Correctional Center	474,294	64,524	34,122	242	26,972	225	39,503	76	—	14,930	16,466	27,934	46,232	4,643	446,285	446,285	—



**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change in Proportion and Employer	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows vs Actual Experience	Deferred Outflows vs Actual Experience							6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
30738	Southwestern Va Training Ctr	—	768,802	—	—	—	—	500,331	—	—	—	—	(268,471)	—	—	—	—	—
30739	Southern Va Mental Health Institute	980,596	193,998	105,301	476	53,049	443	176,049	150	—	29,364	56,365	52,649	90,928	9,132	877,744	877,744	—
30741	Red Onion Correctional Center	596,077	42,787	67,241	320	35,656	298	5,073	101	—	19,737	49,540	57,569	61,117	6,138	589,968	589,968	—
30742	Academy For Staff Development	791,335	59,827	94,455	450	50,113	419	6,144	142	—	27,739	109,390	86,839	85,897	8,627	829,167	829,167	—
30743	Fluvanna Women'S Correctional Center	954,669	67,419	312,152	520	57,916	484	3,145	164	—	32,058	231,888	155,527	99,270	9,970	958,268	958,268	—
30745	Nottoway Correctional Center	721,575	69,672	74,723	358	39,870	333	58,455	113	—	22,069	35,332	59,861	68,340	6,863	659,680	659,680	—
30747	Marion Correctional Treatment Center	539,661	34,511	84,753	283	31,473	263	3,527	89	—	17,421	52,513	56,222	53,952	5,418	520,748	520,748	—
30748	Hiram W Davis Medical Center	1,066,149	79,091	135,189	552	61,460	513	24,528	174	—	34,020	82,269	93,391	105,351	10,580	1,016,921	1,016,921	—
30749	Buckingham Correctional Center	481,219	66,423	15,962	255	28,359	237	30,761	80	—	15,697	3,973	30,899	48,613	4,882	469,222	469,222	—
30751	Dept Deaf & Hard of Hearing	62,159	12,964	4,815	30	3,322	28	11,521	9	—	1,839	2,383	1,593	5,693	572	54,966	54,966	—
30752	State Farm Correctional Complex	609,759	165,537	41,716	290	32,354	270	142,021	92	—	17,909	19,253	462	55,462	5,570	535,329	535,329	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience							Change in Proportion and Employer Contributions	Change in Proportion and Employer Contributions	
30753	Deerfield Correctional Center	612,208	124,297	33,549	314	35,033	293	79,575	99	—	19,391	7,833	30,661	60,047	6,031	579,647	579,647	—
30754	Augusta Correctional Center	376,750	39,941	14,153	181	20,150	168	38,801	57	—	11,154	3,430	13,537	34,544	3,469	333,403	333,403	—
30756	Department of Corrections- Division of Institutions	3,440,827	201,141	233,809	1,835	204,447	1,708	4,031	579	—	113,167	140,522	318,006	350,443	35,195	3,382,774	3,382,774	—
30757	Western Regional Field Units	153,791	14,872	21,016	84	9,308	78	2,418	26	—	5,152	16,926	13,700	15,957	1,602	154,004	154,004	—
30761	Eastern Reg Corr Field Unit	215,696	45,391	9,003	123	13,684	114	24,955	39	—	7,575	17,012	14,402	23,461	2,356	226,419	226,419	—
30765	Department of Social Services	11,706,516	1,067,148	397,370	5,749	640,458	5,349	940,409	1,815	—	354,511	67,755	596,643	1,097,818	110,252	10,596,983	10,596,983	—
30766	Virginia Parole Board	73,053	19,636	1,915	48	5,317	44	9,978	15	—	2,943	15,138	4,526	9,115	915	87,979	87,979	—
30767	Adult Community Service	1,386,229	110,822	126,947	719	80,105	669	35,436	227	—	44,341	60,659	118,121	137,311	13,790	1,325,422	1,325,422	—
30768	Keen Mtn Correctional Center	461,457	41,648	43,391	236	26,269	219	20,577	74	—	14,541	24,724	32,452	45,029	4,522	434,653	434,653	—
30769	Greensville Correctional Center	1,105,589	140,983	34,998	559	62,312	520	90,500	177	—	34,491	4,099	52,101	106,813	10,727	1,031,011	1,031,011	—
30770	Dillwyn Correctional Center	548,022	55,788	14,363	286	31,913	267	20,636	90	—	17,665	—	34,134	54,701	5,494	528,039	528,039	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY22	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Change in Proportion and Employer Contributions	Deferred Outflows vs Actual Experience			Deferred Outflows Change in Proportion and Employer Contributions				6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
30771	Indian Creek Correctional Center	372,189	37,782	17,470	186	20,759	173	25,971	59	—	11,491	5,253	20,420	35,582	3,574	343,479	343,479	—
30772	Haynesville Correctional Center	612,292	75,401	27,443	315	35,037	293	42,267	99	—	19,394	8,527	35,456	60,053	6,032	579,729	579,729	—
30773	Coffeewood Correctional Center	437,134	55,969	25,487	226	25,230	211	23,593	71	—	13,965	10,496	22,153	43,248	4,343	417,450	417,450	—
30774	Lunenburg Correctional Center	415,092	44,648	22,153	211	23,452	196	28,939	66	—	12,982	8,435	26,012	40,205	4,037	388,042	388,042	—
30775	Pocahontas State Correctional Center	508,414	48,183	78,117	258	28,710	240	25,401	81	—	15,892	49,370	39,978	49,212	4,942	475,038	475,038	—
30776	Green Rock Correctional Center	552,329	34,733	44,248	281	31,334	262	18,732	89	—	17,344	21,086	46,832	53,708	5,394	518,454	518,454	—
30777	Department of Juvenile Justice	7,527,560	740,762	207,636	3,801	423,381	3,536	477,062	1,200	—	234,353	7,746	407,642	725,726	72,883	7,005,238	7,005,238	—
30778	Department of Forensic Science	2,865,695	155,792	182,469	1,511	168,365	1,406	1,310	477	—	93,195	76,037	267,203	288,594	28,983	2,785,761	2,785,761	—
30779	Sussex State Prison Complex	—	—	—	392	43,637	364	342	124	—	24,154	638,415	186,368	74,795	7,512	722,019	722,019	—
30785	River North Correctional Center	517,535	40,322	33,328	250	27,874	233	44,584	79	—	15,429	13,138	33,535	47,777	4,798	461,194	461,194	—
30794	Virginia Center For Behavioral Rehabilitation	2,386,080	205,629	384,288	1,186	132,129	1,104	151,393	374	—	73,137	231,895	208,419	226,480	22,746	2,186,208	2,186,208	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected Experience	Deferred Outflows Expected Experience							Change in Proportion and Employer Contributions	Change in Proportion and Employer Contributions	
30841	Department of Aviation	311,636	31,590	20,178	166	18,472	154	10,357	52	—	10,225	11,956	24,347	31,666	3,180	305,633	305,633	—
30848	Virginia Indigent Defense Commission	3,991,130	283,092	225,548	2,229	248,312	2,074	37,753	704	—	137,448	306,739	373,748	425,638	42,746	4,108,561	4,108,561	—
30851	Virginia Tobacco Region Revitalization Commission	122,121	12,183	5,725	53	5,901	49	22,677	17	—	3,267	843	4,758	10,123	1,016	97,645	97,645	—
30852	Virginia Foundation For Healthy Youth	141,291	11,266	5,613	73	8,144	68	4,685	23	—	4,508	1,530	10,079	13,958	1,402	134,754	134,754	—
30882	Behavioral Health Commission	—	—	—	3	327	3	3	1	—	181	4,781	1,396	560	56	5,407	5,407	—
30912	Department of Veterans Services	1,413,846	85,573	272,411	767	85,497	714	7,644	242	—	47,325	179,655	216,290	146,550	14,718	1,414,630	1,414,630	—
30913	Veterans Services Foundation	12,077	765	5,879	8	837	7	84	2	—	463	5,237	3,695	1,436	144	13,844	13,844	—
30922	Sitter-Barfoot Veterans Care Center	1,518,062	153,416	82,335	784	87,319	729	76,681	247	—	48,333	10,732	126,535	149,670	15,032	1,444,775	1,444,775	—
30937	Southern Virginia Higher Education Center	234,106	39,703	9,429	141	15,670	131	21,277	44	—	8,674	30,708	22,237	26,859	2,697	259,268	259,268	—
30938	The New College Institute	115,111	10,388	30,904	62	6,882	57	2,815	20	—	3,809	23,089	15,147	11,794	1,185	113,865	113,865	—
30942	Va Museum of Natural History	161,730	34,904	4,239	88	9,793	82	16,840	28	—	5,421	4,564	4,901	16,788	1,686	162,032	162,032	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022	LESS: FY 2022	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY22	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference	
					Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows								
						Expected vs Actual Experience	Change In Assumptions	Expected vs Actual Experience	Change In Assumptions	Change In Assumptions	Change in Proportion and Employer Contributions							
30948	Southwest Virginia Higher Education Center	118,236	29,577	3,960	67	7,426	62	16,772	21	—	4,111	7,392	5,832	12,728	1,278	122,876	122,876	—
30957	Commonwealth Attorneys Services Council	57,766	5,476	6,587	30	3,381	28	887	10	—	1,872	3,336	4,784	5,799	582	55,950	55,950	—
30960	Department of Fire Programs	499,293	36,006	36,627	262	29,166	244	3,895	83	—	16,144	18,676	37,583	49,995	5,021	482,575	482,575	—
30961	Virginia Capitol Police	67,901	6,849	10,420	50	5,560	46	2,533	16	—	3,078	29,569	13,678	9,532	957	91,993	91,993	—
30977	Virginia Cannabis Control Authority	—	—	—	6	614	5	7	2	—	340	8,981	2,622	1,049	106	10,158	10,158	—
30999	Alcoholic Beverage Control Bd	6,542,319	355,668	816,540	4,169	464,458	3,879	3,606	1,316	—	257,091	1,659,257	1,037,994	796,133	79,954	7,684,906	7,684,906	—
33010	Virginia Outdoors Foundation	283,259	18,849	48,396	160	17,843	149	740	51	—	9,877	48,722	35,415	30,583	3,072	295,230	295,230	—
35106	Arlington Co Health Department	8,277	573	616	4	475	4	243	1	—	263	308	678	812	82	7,864	7,864	—
35129	Fairfax County Personnel Payroll	231,657	155,573	6,072	88	9,818	82	146,264	28	—	5,434	2	(49,407)	16,831	1,690	162,442	162,442	—
35522	Virginia Passenger Rail Authority	14,948	813	13,916	145	16,105	135	130	46	—	8,915	233,638	68,922	27,602	2,772	266,477	266,477	—
35885	Fort Monroe Authority	182,758	22,412	20,408	100	11,125	93	8,074	32	—	6,158	15,431	18,064	19,072	1,915	184,068	184,068	—
70156	Department of State Police	48,815	31,016	1,279	26	2,921	24	21,189	8	—	1,617	869	(3,041)	5,011	503	48,331	48,331	—

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**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY22	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Change in Proportion and Employer Contributions	Deferred Outflows vs Actual Experience			Deferred Outflows Change in Proportion and Employer Contributions				6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
70203	Wilson Workforce And Rehabilitation Center	30,657	14,278	2,060	16	1,733	14	10,683	5	—	959	676	(134)	2,966	298	28,671	28,671	—
70204	College of William And Mary	135,633	12,849	15,793	70	7,773	65	6,169	22	—	4,303	6,872	13,462	13,323	1,338	128,610	128,610	—
70207	University of Va - Academic	424,550	23,081	84,319	219	24,358	203	7,943	69	—	13,483	54,784	50,051	41,750	4,193	403,033	403,033	—
70208	Vpi & Su - Academic	269,071	37,087	7,052	149	16,566	138	14,961	47	—	9,170	11,589	17,246	28,397	2,852	274,095	274,095	—
70211	Va Military Institute	66,888	6,577	11,173	33	3,698	31	4,958	10	—	2,047	6,033	6,507	6,340	637	61,192	61,192	—
70212	Virginia State University	126,090	8,112	26,245	65	7,189	60	3,706	20	—	3,979	16,218	15,345	12,317	1,238	118,944	118,944	—
70213	Norfolk State University	80,907	53,898	8,731	55	6,129	51	36,891	17	—	3,393	21,429	5,190	10,508	1,055	101,414	101,414	—
70214	Longwood University	84,792	14,221	6,556	42	4,708	39	11,211	13	—	2,606	1,980	5,729	8,071	811	77,903	77,903	—
70215	University of Mary Washington	107,341	14,082	10,310	56	6,218	52	7,550	18	—	3,442	3,151	10,769	10,659	1,070	102,888	102,888	—
70216	James Madison University	186,728	25,176	13,754	95	10,545	88	17,602	30	—	5,837	5,594	13,098	18,080	1,815	174,484	174,484	—
70217	Radford University	120,515	25,494	11,861	58	6,411	54	22,908	18	—	3,549	5,922	3,973	10,992	1,104	106,083	106,083	—
70221	Old Dominion University	266,960	24,661	11,359	138	15,377	128	11,920	44	—	8,512	1,949	20,239	26,361	2,647	254,435	254,435	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Expected Experience	Deferred Outflows Expected Experience							Change in Proportion and Differences in Employer Contributions	Change in Proportion and Differences in Employer Contributions	
70236	Va Commonwealth University - Academic	506,133	117,736	62,398	335	37,345	312	71,691	106	—	20,671	147,634	68,142	64,010	6,429	617,902	617,902	—
70241	Richard Bland College	24,830	1,459	3,904	16	1,728	14	91	5	—	956	5,508	4,846	2,965	297	28,589	28,589	—
70242	Christopher Newport University	112,070	19,174	7,778	70	7,753	65	7,787	22	—	4,292	20,934	9,868	13,290	1,335	128,282	128,282	—
70246	Uva'S College At Wise	45,606	5,466	3,769	21	2,381	20	6,358	7	—	1,318	1,926	2,125	4,087	410	39,402	39,402	—
70247	George Mason University	341,532	46,564	37,242	163	18,110	151	46,156	51	—	10,025	18,907	18,555	31,041	3,118	299,653	299,653	—
70280	Northern Va Community College	321,685	56,228	10,636	187	20,863	174	27,902	59	—	11,548	30,985	23,807	35,760	3,591	345,199	345,199	—
70282	Piedmont Virginia Community College	16,722	5,259	4,118	10	1,079	9	3,304	3	—	597	3,706	2,123	1,846	186	17,858	17,858	—
70283	J Sargeant Reynolds Community College	69,083	11,406	1,857	29	3,253	27	16,551	9	—	1,800	32	(659)	5,574	560	53,820	53,820	—
70286	Va Western Community College	45,606	6,930	3,277	24	2,683	22	3,130	8	—	1,485	1,703	2,870	4,605	462	44,399	44,399	—
70291	Blue Ridge Community College	5,067	4,732	3,088	1	163	1	4,753	—	—	90	2,035	(907)	280	28	2,703	2,703	—

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**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY22	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
								Deferred Inflows Change in Proportion and Employer Contributions	Deferred Outflows Change in Proportion and Employer Contributions			Deferred Outflows Change in Proportion and Employer Contributions						
70292	Central Va Community College	23,393	7,192	613	16	1,733	14	4,721	5	—	959	5,288	2,195	2,966	298	28,671	28,671	—
70293	Thomas Nelson Community College	41,213	11,795	3,666	20	2,268	19	9,322	6	—	1,255	448	2,372	3,886	390	37,518	37,518	—
70294	Southwest Va Community College	16,131	6,448	2,633	11	1,267	11	4,255	4	—	702	6,211	2,048	2,178	218	20,971	20,971	—
70296	Va Highlands Community College	7,263	1,546	954	5	594	5	864	2	—	329	3,074	1,158	1,018	102	9,830	9,830	—
70297	Germanna Community College	15,624	6,262	1,328	9	1,015	8	4,051	3	—	562	2,185	480	1,737	175	16,793	16,793	—
70298	Lord Fairfax Community College	22,381	8,011	6,685	10	1,149	10	7,402	3	—	636	3,894	1,501	1,967	198	19,005	19,005	—
70299	Mountain Empire Comm College	9,965	2,979	2,165	6	708	6	1,828	2	—	392	2,895	1,528	1,212	122	11,714	11,714	—
70402	Marine Resources Commission	441,019	41,949	46,272	218	24,269	203	30,671	69	—	13,434	25,388	27,112	41,601	4,178	401,559	401,559	—
70403	Department of Wildlife Resources	958,384	212,370	89,786	535	59,544	497	125,263	169	—	32,960	85,943	83,335	102,067	10,250	985,219	985,219	—
70701	Department of Corrections	—	2,093	1,150	—	—	—	1,124	—	—	—	200	(19)	—	—	—	—	—
70716	Correctional Center For Women	956,696	96,290	204,485	440	48,994	409	130,131	139	—	27,120	139,003	68,281	83,983	8,434	810,653	810,653	—



**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
								Deferred Inflows Change in Proportion and Employer Contributions	Deferred Outflows vs Actual Experience							6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
70718	Bland Correctional Center	824,271	78,919	23,859	442	49,187	411	22,197	139	—	27,226	14,211	57,959	84,314	8,467	813,848	813,848	—
70733	Sussex I Correctional Center	1,012,520	361,155	26,536	—	—	—	1,098,533	—	—	—	—	(248,605)	1	—	—	—	—
70734	Sussex li Correctional Center	1,026,117	281,072	107,559	—	—	—	1,027,785	—	—	—	55,491	(227,335)	1	—	—	—	—
70735	Wallen Ridge Correctional Center	1,517,217	142,867	39,763	828	92,250	771	39,947	261	—	51,063	48,385	114,140	158,129	15,880	1,526,365	1,526,365	—
70737	St Brides Correctional Center	785,677	119,638	30,220	371	41,340	345	127,619	117	—	22,883	5,172	28,395	70,862	7,116	684,009	684,009	—
70741	Red Onion Correctional Center	1,535,629	138,642	40,245	787	87,656	732	71,785	248	—	48,520	—	93,854	150,253	15,090	1,450,345	1,450,345	—
70743	Fluvanna Women'S Correctional Center	936,511	154,253	24,544	406	45,217	378	201,876	128	—	25,029	—	(10,056)	77,509	7,784	748,151	748,151	—
70745	Nottoway Correctional Center	1,293,752	174,036	57,125	551	61,371	513	288,122	174	—	33,971	17,342	19,616	105,197	10,565	1,015,447	1,015,447	—
70747	Marion Correctional Treatment Center	718,957	83,268	45,620	378	42,107	352	33,257	119	—	23,308	20,033	52,161	72,177	7,249	696,706	696,706	—
70749	Buckingham Correctional Center	1,099,255	309,635	93,588	515	57,321	479	284,861	162	—	31,729	46,779	5,769	98,259	9,868	948,438	948,438	—

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**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows Investment Experience	LESS: FY 2022 Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY22	PLUS: FY 2022	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
								Deferred Inflows Expected Experience	Deferred Outflows Expected Experience									
70752	State Farm Correctional Complex	1,869,391	495,429	150,222	869	96,800	809	492,613	274	—	53,581	61,861	45,010	165,922	16,664	1,601,647	1,601,647	—
70753	Deerfield Correctional Center	1,149,927	384,561	36,301	555	61,842	517	326,567	175	—	34,231	4,195	(7,428)	106,004	10,646	1,023,229	1,023,229	—
70754	Augusta Correctional Center	1,110,064	199,232	196,824	373	41,553	347	446,543	118	—	23,001	123,829	(4,693)	71,226	7,153	687,532	687,532	—
70756	Department of Corrections-Division of Institutions	268,648	19,148	195,454	138	15,387	129	8,470	44	—	8,517	150,955	55,886	26,372	2,649	254,599	254,599	—
70757	Western Regional Field Units	506,471	54,270	17,135	267	29,700	248	18,405	84	—	16,440	3,034	32,903	50,912	5,113	491,422	491,422	—
70761	Eastern Reg Corr Field Unit	447,607	75,197	16,247	212	23,650	198	74,622	67	—	13,091	3,074	11,821	40,538	4,071	391,319	391,319	—
70767	Adult Community Service	5,943,709	412,584	423,074	3,021	336,507	2,811	206,142	954	—	186,266	209,421	421,197	576,809	57,931	5,567,836	5,567,836	—
70768	Keen Mtn Correctional Center	949,349	122,684	30,274	493	54,915	459	59,777	156	—	30,397	4,035	51,508	94,132	9,453	908,626	908,626	—
70769	Greensville Correctional Center	2,366,910	612,143	103,947	1,033	115,039	961	692,435	326	—	63,677	29,961	(39,177)	197,192	19,803	1,903,430	1,903,430	—
70770	Dillwyn Correctional Center	985,494	213,129	38,268	463	51,539	430	207,057	146	—	28,528	9,307	11,126	88,342	8,872	852,759	852,759	—

**Virginia Retirement System**

**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	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 Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change in Proportion and Differences in Employer Contributions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference	
															6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability		
70771	Indian Creek Correctional Center	761,100	94,664	42,846	367	40,845	341	90,614	116	—	22,609	16,292	33,094	70,013	7,031	675,818	675,818	—
70772	Haynesville Correctional Center	1,130,502	176,723	41,350	477	53,108	444	272,752	150	—	29,397	6,296	3,961	91,029	9,142	878,727	878,727	—
70773	Coffeewood Correctional Center	847,412	122,598	22,209	370	41,216	344	177,613	117	—	22,814	—	8,520	70,653	7,095	681,961	681,961	—
70774	Lunenburg Correctional Center	850,368	127,684	24,297	395	44,013	368	148,941	125	—	24,363	348	26,391	75,443	7,577	728,245	728,245	—
70775	Pocahontas State Correctional Center	840,740	94,447	32,216	468	52,083	435	35,297	148	—	28,830	44,752	71,595	89,277	8,966	861,770	861,770	—
70776	Green Rock Correctional Center	815,066	128,950	36,065	390	43,409	363	131,004	123	—	24,028	10,119	33,073	74,404	7,473	718,251	718,251	—
70777	Department of Juvenile Justice	1,216,307	621,678	31,877	534	59,470	497	510,888	169	—	32,918	—	(171,642)	101,936	10,238	983,990	983,990	—
70779	Sussex State Prison Complex	—	—	—	895	99,652	832	773	282	—	55,160	1,457,912	425,597	170,813	17,155	1,648,831	1,648,831	—
70785	River North Correctional Center	1,053,649	99,352	58,310	508	56,569	472	109,451	160	—	31,312	16,334	67,196	96,968	9,738	935,987	935,987	—
70961	Division of Capitol Police	440,513	91,174	43,448	240	26,690	223	46,135	76	—	14,774	32,104	30,053	45,747	4,595	441,616	441,616	—
70977	Virginia Cannabis Control Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	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 Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change in Proportion and Differences in Employer Contributions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference	
															6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability		
70999	Department of Alcoholic Beverage Control	627,072	132,740	16,434	381	42,409	354	63,459	120	—	23,475	82,645	38,682	72,693	7,301	701,703	701,703	—
<b>Total for All Covered Employers</b>		<b>\$ 844,540,668</b>	<b>\$ 82,075,787</b>	<b>\$ 58,296,420</b>	<b>\$ 444,430</b>	<b>\$ 49,508,932</b>	<b>\$ 413,517</b>	<b>\$ 84,483,152</b>	<b>\$ 140,299</b>	<b>\$ —</b>	<b>\$ 27,404,597</b>	<b>\$ 84,098,957</b>	<b>\$ 67,445,715</b>	<b>\$ 84,864,021</b>	<b>\$ 8,522,746</b>	<b>\$819,172,805</b>	<b>\$ 819,172,805</b>	<b>\$ —</b>
1XXXX	Judicial Retirement System Employees	8,742,093	701,264	491,122	4,667	519,710	4,340	158,262	1,472	—	287,674	327,248	697,754	890,837	89,465	8,599,102	8,599,102	—
2XXXX	State Police Officers Retirement System Employees	15,030,628	1,505,399	843,068	8,132	905,895	7,566	440,263	2,567	—	501,438	613,243	1,249,299	1,552,808	155,946	14,988,896	14,988,896	—
35885	Fort Monroe Federal Area Development Authority	182,758	22,412	20,408	100	11,125	93	8,074	32	—	6,158	15,431	18,064	19,072	1,915	184,068	184,068	—
3XXXX	All Other State Agencies	779,725,634	72,762,419	54,187,669	411,656	45,858,832	383,031	75,875,967	129,957	—	25,384,161	80,024,183	63,970,832	78,607,329	7,894,393	758,778,309	758,778,309	—
7XXXX	Virginia Law Officers' Retirement System Employees	40,859,555	7,084,293	2,754,153	19,875	2,213,370	18,487	8,000,586	6,271	—	1,225,166	3,118,852	1,509,766	3,793,975	381,027	36,622,430	36,622,430	—

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**Finance Division**

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

**For the Plan Year Ended and Measurement Date of June 30, 2022**

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	LESS: FY 2022 Special Employer Contributions	Calculated		Difference
																6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
<b>Sub-total State</b>		<b>\$ 844,540,668</b>	<b>\$ 82,075,787</b>	<b>\$ 58,296,420</b>	<b>\$ 444,430</b>	<b>\$ 49,508,932</b>	<b>\$ 413,517</b>	<b>\$ 84,483,152</b>	<b>\$ 140,299</b>	<b>\$ —</b>	<b>\$ 27,404,597</b>	<b>\$ 84,098,957</b>	<b>\$ 67,445,715</b>	<b>\$ 84,864,021</b>	<b>\$ 8,522,746</b>	<b>\$819,172,805</b>	<b>\$ 819,172,805</b>	<b>\$ —</b>