

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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			Change in		PLUS: FY 2022	PLUS: FY 2022			Calculated			Difference
					Deferred Inflows Investment Experience	Deferred Inflows Expected Experience	Deferred Inflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	Deferred Outflows vs Actual Experience	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	
	VRS Line of Duty Act Plan Total	\$ 440,991,605	\$ 121,774,120	\$ 190,159,689	\$ 1,618,458	\$ 70,732,556	\$ 93,344,766	\$ 40,926,618	\$ 29,075,678	\$ —	\$ 105,540,751	\$ 40,928,565	\$ 50,699,511	\$ 13,772,536	\$ 378,455,607	\$ 378,455,607	\$ —
Employer Allocation																	
21156	State Police Troopers - SPORS	\$ 43,425,060	\$ 10,701,629	\$ 16,377,382	\$ 160,054	\$ 6,994,951	\$ 9,231,139	\$ 1,486,966	\$ 2,875,379	\$ —	\$ 10,437,236	\$ 777,395	\$ 4,822,390	\$ 1,362,006	\$ 37,426,591	\$ 37,426,591	\$ —
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	528,441	115,291	196,685	1,953	85,353	112,639	5,885	35,086	—	127,356	7,818	61,825	16,620	456,682	456,682	—
30123	Department of Military Affairs - Army National Guard	28,007,818	8,185,662	11,443,064	106,879	4,671,006	6,164,261	2,072,482	1,920,087	—	6,969,654	1,934,436	3,341,827	909,505	24,992,287	24,992,287	—
30123	Department of Military Affairs - Air National Guard	6,541,272	1,388,537	3,672,215	43,177	1,886,988	2,490,232	35,804	775,675	—	2,815,594	5,122,924	1,948,194	367,422	10,096,358	10,096,358	—
30127	Virginia Department of Emergency Management	229,757	54,917	101,178	849	37,106	48,969	6,126	15,253	—	55,367	16,425	28,271	7,224	198,538	198,538	—
30154	Virginia Department of Motor Vehicles	1,608,341	458,085	630,783	6,198	270,891	357,492	109,107	111,354	—	404,200	100,694	193,953	52,747	1,449,409	1,449,409	—
30172	Virginia State Lottery	183,805	38,520	91,713	679	29,686	39,177	695	12,203	—	44,295	22,933	24,812	5,780	158,838	158,838	—
30199	Conservation & Recreation	2,205,708	697,536	923,599	8,406	367,371	484,814	206,805	151,013	—	548,157	172,239	253,495	71,531	1,965,622	1,965,622	—
30407	Virginia Port Authority	896,095	189,808	429,841	3,312	144,726	190,993	5,225	59,492	—	215,947	93,741	121,552	28,180	774,358	774,358	—
30411	Department of Forestry	3,078,783	860,369	1,174,762	11,632	508,383	670,906	183,268	208,978	—	758,563	123,466	337,892	98,990	2,720,110	2,720,110	—
50001	Arlington County	20,127,121	4,364,084	8,256,360	78,159	3,415,836	4,507,831	179,452	1,404,130	—	5,096,803	1,738,813	2,648,275	665,106	18,276,482	18,276,482	—
50005	Town of Appalachia	91,903	41,898	45,503	—	—	—	89,606	—	—	—	10,668	(9,360)	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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

		LESS: FY 2022					PLUS: FY 2022					Calculated					
		LESS: FY 2022			Change in		PLUS: FY 2022			Change in							
		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Proportion and	Deferred	PLUS: FY 2022	PLUS: FY 2022	Proportion and					
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Difference	Deferred	Deferred	Deferred	Difference	PLUS: FY 2022	LESS: FY 2022	6/30/2022	Actual		
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Expected and	vs Actual	Investment	Change In	Actual	Employer	Normal	Net	Net OPEB	Difference	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Expense	Contributions	Liability	Liability	Difference	
50025	Town of Boones Mill	80,436	16,493	64,289	255	11,133	14,692	8,375	4,577	—	16,612	29,075	13,288	2,168	59,569	59,569	—
50026	Town of Pocahontas	45,951	9,585	37,292	170	7,420	9,792	137	3,050	—	11,071	17,420	8,878	1,444	39,700	39,700	—
55113	Buchanan County	2,136,781	496,020	993,675	7,897	345,111	455,438	44,642	141,863	—	514,944	207,210	263,665	67,198	1,846,522	1,846,522	—
55136	Gloucester County	3,176,463	969,153	1,207,735	12,503	546,423	721,107	277,688	224,615	—	815,323	229,869	380,072	106,395	2,923,644	2,923,644	—
55139	Greene County	1,229,220	508,756	515,277	6,241	272,752	359,947	222,843	112,119	—	406,975	417,842	214,616	53,106	1,459,362	1,459,362	—
55152	Lee County	1,884,049	510,893	705,019	6,750	295,018	389,331	141,477	121,272	—	440,200	21,868	195,259	57,446	1,578,500	1,578,500	—
55167	Nottoway County	1,056,880	252,412	646,138	4,946	216,159	285,261	30,710	88,855	—	322,532	451,232	209,950	42,087	1,156,560	1,156,560	—
55183	Russell County	2,050,611	625,894	823,411	7,599	332,125	438,300	181,165	136,525	—	495,566	84,943	230,766	64,668	1,777,037	1,777,037	—
55197	Wise County	2,372,314	489,392	1,059,891	9,510	415,617	548,484	2,316	170,846	—	620,147	339,583	348,230	80,928	2,223,766	2,223,766	—
55201	City of Bristol	3,859,999	886,628	1,390,010	14,944	653,109	861,898	81,505	268,470	—	974,510	160,987	472,509	127,169	3,494,468	3,494,468	—
55213	City of Petersburg	5,198,365	1,656,367	2,146,555	18,531	809,894	1,068,806	604,301	332,919	—	1,208,452	228,769	514,266	157,699	4,333,352	4,333,352	—
55214	City of Portsmouth	12,924,097	4,562,099	5,027,170	48,504	2,119,825	2,797,504	1,637,416	871,386	—	3,163,013	540,698	1,324,041	412,758	11,342,157	11,342,157	—
55215	City of Radford	2,004,660	411,023	1,018,137	8,066	352,531	465,230	—	144,913	—	526,015	393,744	318,473	68,642	1,886,222	1,886,222	—
55220	City of Suffolk	12,269,269	2,998,349	4,972,450	42,476	1,856,354	2,449,804	929,793	763,082	—	2,769,884	467,704	1,276,494	361,456	9,932,449	9,932,449	—
55221	City of Williamsburg	1,970,218	420,438	848,238	7,345	320,991	423,608	14,166	131,948	—	478,954	144,284	248,473	62,498	1,717,469	1,717,469	—
55222	City of Winchester	3,848,534	1,172,610	1,532,765	14,477	632,702	834,969	333,136	260,082	—	944,062	193,285	437,956	123,196	3,385,284	3,385,284	—
55224	City of Falls Church	1,212,021	355,996	507,649	4,649	203,172	268,123	91,628	83,517	—	303,155	98,272	148,895	39,560	1,087,075	1,087,075	—
55226	Town of Front Royal	850,100	248,308	342,562	3,057	133,593	176,300	74,643	54,915	—	199,335	28,251	90,046	26,011	714,789	714,789	—
55232	City of Franklin	2,050,611	547,006	1,280,460	8,448	369,231	487,269	106,072	151,778	—	550,933	674,738	323,882	71,893	1,975,575	1,975,575	—
55233	City of Chesapeake	29,834,537	6,823,114	13,340,184	107,644	4,704,427	6,208,367	989,977	1,933,825	—	7,019,522	2,252,095	3,574,625	916,012	25,171,107	25,171,107	—
55234	City of Virginia Beach	44,028,199	10,533,155	17,338,798	158,398	6,922,599	9,135,657	1,894,982	2,845,637	—	10,329,279	1,177,490	4,924,072	1,347,929	37,039,469	37,039,469	—
55235	City of Norton	798,415	242,993	395,670	2,993	130,806	172,622	67,297	53,770	—	195,176	101,649	102,732	25,469	699,878	699,878	—
55236	City of Manassas Park	1,378,584	333,773	568,542	4,670	204,099	269,346	123,189	83,898	—	304,538	62,689	138,138	39,741	1,092,033	1,092,033	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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

					LESS: FY 2022			Deferred Inflows		PLUS: FY 2022			Deferred Outflows		Calculated		
					LESS: FY 2022			Change in		PLUS: FY 2022			Change in				
					LESS: FY 2022			Proportion and		PLUS: FY 2022			Proportion and				
					Deferred Inflows			Difference Between		Deferred Outflows			Difference Between				
					Investment Experience			Expected and Actual		Investment Experience			Expected and Actual				
Employer	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	6/30/2021 Investment Experience	PLUS: FY 2021 Deferred Inflows vs Actual Experience	LESS: FY 2021 Deferred Inflows Change In Assumptions	6/30/2021 Proportion and Difference Between Expected and Actual Contributions	PLUS: FY 2021 Deferred Outflows vs Actual Experience	6/30/2021 Investment Experience	PLUS: FY 2021 Deferred Outflows Change In Assumptions	6/30/2021 Proportion and Difference Between Expected and Actual Contributions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
55238	Town of Pound	114,879	66,029	68,668	—	—	—	124,295	—	—	—	20,732	(8,677)	—	—	—	—
55245	Town of Scottsville	103,369	32,327	70,539	361	15,773	20,816	13,093	6,484	—	23,536	28,814	13,521	3,073	84,396	84,396	—
55249	Town of La Crosse	22,976	26,675	8,338	170	7,420	9,792	16,787	3,050	—	11,071	17,748	2,132	1,445	39,700	39,700	—
55255	Town of Brodnax	45,951	16,113	32,993	170	7,420	9,792	5,091	3,050	—	11,071	15,031	5,394	1,444	39,700	39,700	—
55259	Town of Richlands	1,217,754	307,918	484,682	4,246	185,546	244,862	93,976	76,271	—	276,854	36,961	126,445	36,127	992,764	992,764	—
55300	Town of Abingdon	597,367	148,469	254,335	2,293	100,193	132,223	21,796	41,186	—	149,498	55,276	74,635	19,509	536,082	536,082	—
55301	Town of Dumfries	183,805	127,687	119,012	1,019	44,533	58,770	79,314	18,306	—	66,448	113,764	39,584	8,670	238,276	238,276	—
55304	Town of South Boston	873,075	197,631	353,318	3,227	141,012	186,092	14,949	57,965	—	210,406	37,956	103,510	27,456	754,489	754,489	—
55306	Town of Remington	68,927	14,634	35,399	234	10,207	13,470	4,451	4,196	—	15,230	8,823	8,549	1,987	54,611	54,611	—
55310	Town of Smithfield	482,489	129,872	223,841	1,613	70,506	93,046	57,452	28,983	—	105,203	45,066	45,818	13,729	377,244	377,244	—
55314	Town of Jonesville	91,903	33,101	58,596	170	7,420	9,792	46,916	3,050	—	11,071	21,828	3,085	1,444	39,700	39,700	—
55315	Town of Wytheville	1,263,706	345,742	788,273	4,585	200,385	264,446	82,755	82,371	—	298,997	293,374	167,437	39,019	1,072,164	1,072,164	—
55317	Town of Vienna	919,070	217,975	343,393	3,227	141,012	186,092	55,111	57,965	—	210,406	10,187	95,176	27,455	754,489	754,489	—
55321	Town of Woodstock	413,562	91,364	185,220	1,443	63,086	83,254	20,469	25,933	—	94,132	31,663	46,648	12,286	337,544	337,544	—
55327	Town of Christiansburg	2,372,314	570,591	1,007,895	8,873	387,784	511,753	71,839	159,404	—	578,616	165,500	292,069	75,506	2,074,844	2,074,844	—
55330	Town of Chatham	68,927	15,062	24,978	170	7,420	9,792	18,007	3,050	—	11,071	142	3,259	1,444	39,700	39,700	—
55332	City of Manassas	3,601,491	916,585	1,308,785	12,885	563,123	743,145	216,245	231,480	—	840,241	9,545	367,484	109,646	3,012,997	3,012,997	—
55334	Town of Boydton	22,976	5,050	16,103	—	—	—	17,741	—	—	—	6,078	(260)	—	—	—	—
55338	Town of Quantico	74,660	31,133	51,539	191	8,346	11,015	29,962	3,431	—	12,454	22,179	3,479	1,625	44,658	44,658	—
55354	Town of Big Stone Gap	298,684	104,911	134,126	934	40,820	53,869	69,422	16,780	—	60,908	22,713	21,531	7,949	218,407	218,407	—
55355	Town of Luray	482,489	141,826	225,104	2,123	92,773	122,431	36,882	38,136	—	138,427	115,290	77,590	18,063	496,382	496,382	—
55369	Town of Tazewell	815,659	229,392	523,324	4,097	179,045	236,283	50,469	73,599	—	267,155	411,469	188,793	34,865	957,984	957,984	—

Virginia Retirement System

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

					LESS: FY 2022			LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022						
								Deferred Inflows		Deferred Outflows					Calculated			
								Change in		Change in								
								Proportion and		Proportion and								
								Difference Between		Difference Between								
								Expected and		Expected and								
								Actual		Actual								
								Experience		Experience								
Employer	Entity	6/30/2021	PLUS: FY 2021	LESS: FY 2021	Deferred	Deferred	Deferred	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	LESS: FY 2022	6/30/2022	Actual	Difference	
Code		Net OPEB	Deferred	Deferred	Investment	Investment	Investment	Investment	Investment	Investment	Investment	Investment	Investment	Normal	Net	Net		
		Liability	Inflows	Outflows	Experience	vs Actual	Change In	Contributions	Experience	Experience	Assumptions	Assumptions	Contributions	Employer	OPEB	OPEB	Liability	
70203	Wilson Workforce and Rehabilitation Center	137,854	58,643	59,390	340	14,847	19,593	61,163	6,103	—	22,153	8,121	4,786	2,889	79,438	79,438	—	
70204	College of William and Mary	505,464	118,570	276,557	1,783	77,926	102,838	26,484	32,033	—	116,274	80,886	64,479	15,174	416,944	416,944	—	
70207	University of Va - Academic	1,148,783	309,787	492,894	4,840	211,519	279,138	62,767	86,948	—	315,609	195,089	167,860	41,185	1,131,733	1,131,733	—	
70208	VPI & SU - Academic	1,102,875	287,830	497,079	3,991	174,412	230,169	62,435	71,695	—	260,242	86,475	126,124	33,960	933,195	933,195	—	
70211	Va Military Institute	275,708	87,055	170,630	1,019	44,533	58,770	24,932	18,306	—	66,448	61,058	38,254	8,669	238,276	238,276	—	
70212	Virginia State University	298,684	119,377	124,180	1,104	48,240	63,661	48,489	19,830	—	71,979	14,439	28,865	9,393	258,107	258,107	—	
70213	Norfolk State University	367,611	224,410	181,664	1,189	51,953	68,562	164,907	21,356	—	77,520	38,909	26,561	10,116	277,976	277,976	—	
70214	Longwood University	413,562	100,945	200,951	1,698	74,220	97,947	13,885	30,509	—	110,744	78,785	65,722	14,453	397,113	397,113	—	
70215	University of Mary Washington	413,562	103,272	199,639	1,359	59,373	78,354	48,783	24,406	—	88,591	41,465	45,449	11,562	317,675	317,675	—	
70216	James Madison University	1,102,875	314,452	683,575	3,821	166,985	220,368	125,069	68,642	—	249,160	245,129	145,532	32,514	893,458	893,458	—	
70217	Radford University	482,489	131,644	189,696	1,613	70,506	93,046	60,962	28,983	—	105,203	12,266	46,211	13,729	377,244	377,244	—	
70221	Old Dominion University	1,033,905	261,147	463,000	3,566	155,859	205,685	88,190	64,068	—	232,559	74,475	114,420	30,347	833,927	833,927	—	
70236	Va Commonwealth University - Academic	2,136,781	624,633	997,289	6,198	270,891	357,492	487,973	111,354	—	404,200	189,156	155,874	52,746	1,449,409	1,449,409	—	
70241	Richard Bland College	482,489	175,358	435,973	1,868	81,639	107,738	63,671	33,559	—	121,815	244,103	86,275	15,897	436,813	436,813	—	
70242	Christopher Newport University	459,513	127,625	215,504	1,443	63,086	83,254	77,679	25,933	—	94,132	45,008	38,584	12,285	337,544	337,544	—	

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					LESS: FY 2022			LESS: FY 2022	PLUS: FY 2022						Calculated		
								Deferred									
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Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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				PLUS: FY 2022				Calculated			Difference	
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	6/30/2022 Net OPEB Liability		Actual 6/30/2022 Net OPEB Liability
70402	Marine Resources Commission	1,585,365	389,761	599,031	5,774	252,338	333,007	62,522	103,727	—	376,516	24,194	172,381	49,132	1,350,140	1,350,140	—
70403	Department of Wildlife Resources	3,538,340	1,165,128	1,600,560	11,548	504,677	666,015	675,176	207,455	—	753,033	259,794	332,770	98,265	2,700,279	2,700,279	—
70716	Correctional Center For Women	4,319,512	1,055,284	1,994,423	19,105	834,941	1,101,860	131,516	343,215	—	1,245,824	1,044,273	703,672	162,572	4,467,363	4,467,363	—
70718	Bland Correctional Center	4,618,196	951,484	1,943,047	16,472	719,901	950,044	102,610	295,926	—	1,074,172	243,912	540,403	140,175	3,851,844	3,851,844	—
70733	Sussex I Correctional Center	6,571,172	1,574,198	2,595,260	20,293	886,894	1,170,421	978,655	364,571	—	1,323,343	202,012	534,258	172,692	4,745,339	4,745,339	—
70734	Sussex II Correctional Center	6,272,488	1,892,263	3,133,668	19,444	849,788	1,121,453	1,231,281	349,318	—	1,267,976	753,002	532,850	165,462	4,546,801	4,546,801	—
70735	Wallen Ridge Correctional Center	8,294,391	2,001,441	3,657,971	28,360	1,239,425	1,635,652	673,925	509,484	—	1,849,358	585,641	867,909	241,330	6,631,561	6,631,561	—
70737	St Brides Correctional Center	4,549,269	1,280,469	2,137,967	15,708	686,509	905,976	498,809	282,200	—	1,024,346	438,321	477,210	133,671	3,673,175	3,673,175	—
70741	Red Onion Correctional Center	8,271,415	1,890,248	3,352,292	29,039	1,269,111	1,674,828	438,194	521,687	—	1,893,653	327,872	896,099	247,112	6,790,398	6,790,398	—
70743	Fluvanna Women's Correctional Center	5,767,023	1,971,363	3,124,193	19,869	868,341	1,145,937	918,616	356,944	—	1,295,660	899,383	601,729	169,076	4,646,070	4,646,070	—
70745	Nottoway Correctional Center	7,375,364	1,943,894	3,449,274	24,029	1,050,173	1,385,898	983,389	431,689	—	1,566,973	678,911	719,379	204,482	5,618,965	5,618,965	—
70747	Marion Correctional Treatment Center	3,974,878	894,732	1,764,174	13,840	604,869	798,237	219,905	248,640	—	902,531	288,918	445,463	117,776	3,236,361	3,236,361	—
70749	Buckingham Correctional Center	6,869,856	1,663,609	2,957,966	20,124	879,474	1,160,630	1,251,136	361,521	—	1,312,272	418,893	520,063	171,245	4,705,639	4,705,639	—
70752	State Farm Correctional Complex	11,465,120	2,625,468	5,158,484	38,294	1,673,595	2,208,620	1,001,659	687,956	—	2,497,188	855,143	1,230,242	325,869	8,954,596	8,954,596	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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

					LESS: FY 2022			LESS: FY 2022	PLUS: FY 2022		PLUS: FY 2022			Calculated				
								Deferred	Change in		Change in							
					LESS: FY 2022	Deferred	LESS: FY 2022	Proportion and	Deferred	PLUS: FY 2022	PLUS: FY 2022	Proportion and						
					Deferred	Inflows	Deferred	Difference	Outflows	Deferred	Deferred	Difference	PLUS: FY 2022	LESS: FY 2022	6/30/2022	Actual		
					Investment	Expected	Investment	Expected and	Expected	Investment	Change In	Expected and	Employer	Normal	Net	6/30/2022		
					Experience	vs Actual	Change In	Actual	vs Actual	Experience	Assumptions	Actual	OPEB	Employer	OPEB	Liability	Liability	Difference
Employer	Entity	6/30/2021	PLUS: FY 2021	LESS: FY 2021	Net OPEB	Deferred	Deferred	Net OPEB	Deferred	PLUS: FY 2021	PLUS: FY 2021	Net OPEB	Deferred	Normal	Net	6/30/2022	Actual	Difference
Code	Entity	Liability	Inflows	Outflows	Liability	Inflows	Outflows	Liability	Inflows	Outflows	Liability	Inflows	Outflows	Contributions	Liability	Liability	Difference	
70753	Deerfield Correctional Center	6,754,977	2,019,713	2,607,886	21,142	924,000	1,219,390	1,317,278	379,824	—	1,378,710	148,266	531,999	179,916	4,943,877	4,943,877	—	
70754	Augusta Correctional Center	6,571,172	1,614,913	3,461,494	19,784	864,627	1,141,037	1,104,278	355,418	—	1,290,119	965,750	588,405	168,356	4,626,201	4,626,201	—	
70756	Department of Corrections-Division Of Institutions	436,538	106,981	305,184	4,670	204,099	269,346	13,495	83,898	—	304,538	768,173	228,441	39,742	1,092,033	1,092,033	—	
70757	Western Regional Field Units	2,940,929	633,839	1,404,916	9,680	423,037	558,276	255,931	173,896	—	631,218	309,878	307,917	82,371	2,263,466	2,263,466	—	
70761	Eastern Reg Corr Field Unit	2,665,221	667,446	1,325,897	7,727	337,684	445,637	526,112	138,810	—	503,862	316,061	224,192	65,751	1,806,784	1,806,784	—	
70767	Adult Community Service	3,101,803	3,098,678	3,002,105	14,604	638,269	842,315	2,205,885	262,370	—	952,368	2,287,113	540,194	124,280	3,415,068	3,415,068	—	
70768	Keen Mtn Correctional Center	5,560,243	1,342,043	2,434,249	18,256	797,834	1,052,891	614,621	327,962	—	1,190,457	377,681	543,640	155,349	4,268,826	4,268,826	—	
70769	Greensville Correctional Center	13,739,711	3,836,550	5,475,286	44,747	1,955,620	2,580,804	2,014,699	803,887	—	2,918,000	428,153	1,189,212	380,784	10,463,573	10,463,573	—	
70770	Dillwyn Correctional Center	4,227,610	1,995,712	1,627,237	19,020	831,227	1,096,959	991,416	341,688	—	1,240,283	809,444	560,468	161,852	4,447,494	4,447,494	—	
70771	Indian Creek Correctional Center	3,400,442	1,209,548	1,386,904	13,840	604,869	798,237	442,932	248,640	—	902,531	413,244	426,515	117,777	3,236,361	3,236,361	—	
70772	Haynesville Correctional Center	4,756,050	2,203,667	1,966,883	22,246	972,240	1,283,051	1,091,661	399,654	—	1,450,689	1,199,320	717,994	189,310	5,201,983	5,201,983	—	
70773	Coffeewood Correctional Center	3,216,681	1,385,512	1,284,812	14,774	645,689	852,107	642,935	265,420	—	963,439	710,173	479,585	125,725	3,454,768	3,454,768	—	
70774	Lunenburg Correctional Center	3,928,927	1,288,450	1,453,520	15,199	664,242	876,591	429,515	273,047	—	991,122	190,608	450,288	129,338	3,554,037	3,554,037	—	
70775	Pocahontas State Correctional Center	3,653,219	1,527,907	1,509,292	16,133	705,062	930,460	688,058	289,826	—	1,052,030	711,796	523,955	137,284	3,772,444	3,772,444	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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 Deferred Inflows		PLUS: FY 2022		PLUS: FY 2022 Deferred Outflows		PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions						
70776	Green Rock Correctional Center	4,158,683	1,212,344	1,601,248	15,623	682,795	901,075	316,149	280,673	—	1,018,805	153,930	478,710	132,949	3,653,306	3,653,306	—	
70785	River North Correctional Center	4,939,856	1,676,929	2,155,156	19,274	842,361	1,111,652	587,418	346,265	—	1,256,895	534,560	632,439	164,020	4,507,063	4,507,063	—	
70961	Virginia Capitol Police	1,677,267	382,009	683,306	5,180	226,365	298,731	230,862	93,051	—	337,762	67,813	141,788	44,075	1,211,171	1,211,171	—	
70999	Alcoholic Beverage Control Bd	2,205,708	719,351	844,004	7,557	330,264	435,845	328,179	135,760	—	492,791	38,972	184,657	64,306	1,767,084	1,767,084	—	
Total for VRS Line of Duty Act		\$440,991,605	\$121,774,120	\$190,159,689	\$ 1,618,458	\$ 70,732,556	\$ 93,344,766	\$ 40,926,618	\$ 29,075,678	\$ —	\$105,540,751	\$ 40,928,565	\$ 50,699,511	\$ 13,772,536	\$378,455,607	\$378,455,607	\$ —	