

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

					LESS: FY 2022	Deferred	LESS: FY 2022	Change in	PLUS: FY 2022				PLUS: FY 2022			Calculated			
					Deferred	Inflows	Deferred	Proportion and	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Change in	PLUS: FY 2022	LESS: FY 2022	6/30/2022	Actual		
		6/30/2021	PLUS: FY 2021	LESS: FY 2021	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2022		
Employer	Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	Contributions	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	Liability	Liability	Difference
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	ns	Experience	Experience	Assumptions	s	Expense	Contributions	Liability	Liability	Difference		
	VRS Virginia Sickness and Disability Program Plan Total	\$ (344,720,384)	\$ 137,389,692	\$ 27,533,912	\$ 16,297,270	\$ 43,936,860	\$ 5,798,417	\$ 31,438,271	\$ 29,711,486	\$ —	\$ 1,703,016	\$ 31,288,845	\$ 2,557,067	\$ 28,077,270	\$(295,152,278)	\$(295,152,278)	\$ —		
	Employer Allocation																		
21156	Department of State Police	(7,757,312)	3,232,293	453,660	381,912	1,029,621	135,881	436,995	696,262	—	39,909	24,464	(56,212)	657,968	(6,916,633)	(6,916,633)	—		
30100	General Assembly - Senate	(476,335)	187,920	29,028	21,354	57,571	7,598	8,448	38,931	—	2,231	16,992	4,312	36,790	(386,738)	(386,738)	—		
30101	House of Delegates	(763,728)	296,798	43,907	35,958	96,942	12,794	10,017	65,555	—	3,758	3,811	4,148	61,948	(651,224)	(651,224)	—		
30103	Magistrate System	(1,488,848)	565,641	112,477	65,655	177,004	23,360	9,097	119,696	—	6,861	81,971	26,333	113,112	(1,189,051)	(1,189,051)	—		
30107	Div of Legislative Services	(446,344)	170,685	35,408	21,543	58,080	7,665	9,201	39,276	—	2,251	7,778	5,205	37,116	(390,162)	(390,162)	—		
30109	Legislative Automated System	(139,716)	54,086	9,200	6,436	17,351	2,290	1,677	11,733	—	673	3,321	1,387	11,086	(116,556)	(116,556)	—		
30110	Joint Legislative Audit & Review	(230,032)	94,121	15,412	10,751	28,985	3,825	6,670	19,601	—	1,123	3,761	880	18,523	(194,712)	(194,712)	—		
30111	Supreme Court	(1,471,784)	563,627	88,785	67,357	181,591	23,965	12,685	122,798	—	7,039	34,656	14,226	116,044	(1,219,865)	(1,219,865)	—		
30112	Judicial Inquiry And Review Commission	(34,300)	16,671	2,098	1,454	3,919	517	3,026	2,650	—	152	2,299	(282)	2,504	(26,328)	(26,328)	—		
30114	District Courts	(2,358,818)	917,275	150,463	110,945	299,105	39,473	28,236	202,264	—	11,593	24,481	13,288	191,141	(2,009,280)	(2,009,280)	—		

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

								LESS: FY 2022				PLUS: FY 2022					
								Deferred				Deferred					
								Inflows				Outflows					
								Change in				Change in					
								Proportion and				Proportion and					
								Difference Between				Difference Between					
								Expected and				Expected and					
								Actual				Actual					
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Deferred	Calculated	
		Net OPEB	Deferred	Deferred	Inflows	Expected	Inflows	Expected	Outflows	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2022	Actual
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
30115	Juvenile & Domestic Relation Dist Courts	(1,515,942)	582,523	100,162	70,007	188,735	24,908	12,403	127,629	—	7,315	34,592	12,850	120,609	(1,267,857)	(1,267,857)	—
30116	Combined District Courts	(406,598)	154,972	46,123	20,007	53,937	7,118	12,158	36,474	—	2,091	19,012	5,531	34,468	(362,329)	(362,329)	—
30117	Virginia State Bar	(528,284)	197,019	45,831	23,954	64,578	8,523	221	43,670	—	2,503	24,827	10,823	41,266	(433,815)	(433,815)	—
30119	Office of Lieutenant Governor	(7,687)	4,015	1,072	464	1,252	165	2,153	847	—	49	518	(248)	800	(8,412)	(8,412)	—
30121	Office of The Governor	(106,829)	49,575	8,512	4,966	13,388	1,767	7,090	9,053	—	519	3,032	(1,005)	8,555	(89,933)	(89,933)	—
30122	Department of Planning & Budget	(308,214)	114,946	30,389	14,819	39,952	5,273	3,250	27,017	—	1,549	10,461	5,075	25,533	(268,382)	(268,382)	—
30123	Department of Military Affairs	(1,139,404)	448,814	72,295	54,448	146,789	19,372	26,595	99,263	—	5,690	6,960	5,905	93,804	(986,075)	(986,075)	—
30125	Court of Appeals Judges	(314,143)	126,196	30,303	21,998	59,306	7,827	97,505	40,105	—	2,299	10,167	(8,180)	37,902	(398,397)	(398,397)	—
30127	Va Dept of Emergency Management	(806,542)	424,845	67,598	39,899	107,566	14,196	117,409	72,740	—	4,169	18,178	(20,574)	68,740	(722,592)	(722,592)	—
30128	Dept of Veterans Services-Va Veterans Care Center	(746,630)	300,608	47,530	34,245	92,325	12,184	17,827	62,433	—	3,579	18,390	4,525	58,998	(620,204)	(620,204)	—
30129	Dept of Human Resource Management	(668,620)	271,633	36,280	31,607	85,211	11,245	16,248	57,622	—	3,303	41	(1,354)	54,453	(572,419)	(572,419)	—

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							LESS: FY 2022				PLUS: FY 2022								
							Deferred				Deferred								
							Inflows				Outflows								
							Change in				Change in								
							Proportion and				Proportion and								
							Difference Between				Difference Between								
							Expected and				Expected and								
							Actual				Actual								
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Deferred	PLUS: FY 2022	LESS: FY 2022	Calculated	Actual	
		Net OPEB	Deferred	Deferred	Investment	Expected	Inflows	Change In	Expected	Outflows	Outflows	Investment	Change In	Actual	Employer	Normal	Net	6/30/2022	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Liability	Liability	Difference
30132	Virginia Department of Elections	(312,076)	166,898	16,933	15,693	42,307	5,583	49,071	28,609	—	1,640	—	(12,651)	27,035	(284,202)	(284,202)	(284,202)	(284,202)	—
30133	Auditor of Public Accounts	(678,686)	256,248	64,299	33,416	90,088	11,889	19,220	60,920	—	3,492	21,383	7,945	57,571	(605,181)	(605,181)	(605,181)	(605,181)	—
30136	Virginia Information Technologies Agency	(1,621,737)	636,524	115,294	81,781	220,480	29,097	89,985	149,095	—	8,546	19,559	4,438	140,893	(1,481,105)	(1,481,105)	(1,481,105)	(1,481,105)	—
30140	Dept of Criminal Justice Svcs	(647,143)	285,350	35,115	35,293	95,150	12,557	94,666	64,343	—	3,688	—	(11,833)	60,806	(639,182)	(639,182)	(639,182)	(639,182)	—
30141	Office of The Attorney General	(2,327,827)	892,768	179,193	112,407	303,046	39,993	50,821	204,929	—	11,746	37,495	24,252	193,658	(2,035,755)	(2,035,755)	(2,035,755)	(2,035,755)	—
30143	Division of Debt Collection	(95,763)	37,621	19,122	4,699	12,667	1,672	3,405	8,566	—	491	11,132	2,520	8,094	(85,092)	(85,092)	(85,092)	(85,092)	—
30146	Science Museum of Virginia	(229,480)	85,583	48,889	12,073	32,548	4,295	15,508	22,010	—	1,262	29,616	6,474	20,801	(218,649)	(218,649)	(218,649)	(218,649)	—
30147	Office of The State Inspector	(247,268)	100,952	20,292	12,049	32,483	4,287	10,879	21,966	—	1,259	5,308	324	20,757	(218,206)	(218,206)	(218,206)	(218,206)	—
30148	Commission For The Arts	(17,719)	8,805	1,056	701	1,889	249	1,766	1,278	—	73	1,792	(51)	1,209	(12,692)	(12,692)	(12,692)	(12,692)	—
30151	Department of Accounts	(915,474)	348,723	57,641	44,205	119,174	15,728	17,333	80,589	—	4,619	5,274	5,934	76,156	(800,572)	(800,572)	(800,572)	(800,572)	—
30152	Department of Treasury	(635,389)	256,793	34,476	29,386	79,223	10,455	15,536	53,573	—	3,071	8,221	1,245	50,627	(532,189)	(532,189)	(532,189)	(532,189)	—
30154	Department of Motor Vehicles	(6,815,777)	2,599,192	424,515	322,983	870,750	114,914	58,696	588,829	—	33,751	37,308	55,606	556,442	(5,849,391)	(5,849,391)	(5,849,391)	(5,849,391)	—

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

								LESS: FY 2022				PLUS: FY 2022						
								Deferred				Deferred						
								Inflows				Outflows						
								Change in				Change in						
								Proportion and				Proportion and						
								Difference Between				Difference Between						
								Expected and				Expected and						
								Actual				Actual						
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Deferred	PLUS: FY 2022	LESS: FY 2022	Calculated	Actual
		Net OPEB	Deferred	Deferred	Investment	Expected	Investment	Change In	Expected	Outflows	Outflows	Investment	Change In	Actual	Employer	Normal	Net	6/30/2022
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference	
30156	Department of State Police	(2,853,320)	1,195,193	156,731	145,339	391,829	51,710	237,398	264,967	—	15,188	1,504	(22,301)	250,394	(2,632,170)	(2,632,170)	—	
30157	Compensation Board	(66,358)	29,380	7,646	3,183	8,581	1,132	4,156	5,803	—	333	2,749	632	5,484	(57,643)	(57,643)	—	
30160	Virginia Criminal Sentencing Commission	(53,431)	20,790	2,934	2,357	6,353	838	683	4,296	—	246	2,162	485	4,062	(42,679)	(42,679)	—	
30161	Department of Taxation	(3,387,808)	1,278,168	243,531	161,979	436,689	57,630	34,703	295,303	—	16,926	47,399	30,086	279,063	(2,933,521)	(2,933,521)	—	
30162	Department of Accounts Transfer Payments	(9,480)	3,563	584	473	1,274	168	335	862	—	49	55	38	812	(8,559)	(8,559)	—	
30164	Virginia Management Fellows Program Administration	(33,506)	29,944	12,260	2,423	6,533	862	23,495	4,418	—	253	8,550	(3,799)	4,176	(43,889)	(43,889)	—	
30165	Va Dept of Housing & Comm Dev	(615,981)	281,012	35,555	35,109	94,653	12,492	117,587	64,008	—	3,669	1,562	(14,232)	60,489	(635,847)	(635,847)	—	
30166	Secretary of The Commonwealth	(37,678)	18,169	6,182	1,978	5,334	704	5,601	3,607	—	207	2,927	143	3,408	(35,832)	(35,832)	—	
30171	State Corporation Commission	(3,367,297)	1,314,291	220,794	162,582	438,314	57,845	87,146	296,402	—	16,989	29,196	12,757	280,098	(2,944,441)	(2,944,441)	—	
30172	Virginia State Lottery	(1,785,549)	770,342	107,310	91,222	245,932	32,456	170,444	166,307	—	9,532	6,900	(15,094)	157,161	(1,652,087)	(1,652,087)	—	
30174	Va College Savings Plan	(814,299)	367,907	44,185	38,990	105,115	13,872	57,056	71,082	—	4,074	—	(8,498)	67,171	(706,123)	(706,123)	—	

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

					LESS: FY 2022			PLUS: FY 2022						Calculated			
					Deferred			Deferred						6/30/2022		Actual	
					Inflows			Outflows						6/30/2022		Actual	
					Change in			Change in						6/30/2022		Actual	
					Proportion and			Proportion and						6/30/2022		Actual	
					Difference Between			Difference Between						6/30/2022		Actual	
					Expected and			Expected and						6/30/2022		Actual	
					Actual			Actual						6/30/2022		Actual	
Employer	Code	6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022
	Entity	Net OPEB	Deferred	Deferred	Investment	Expected vs Actual	Inflows	Change In	Expected vs Actual	Outflows	Change In	Actual	Employer OPEB	Normal Employer	Net OPEB	Liability	Difference
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
30180	Secretary of Administration	(68,875)	35,748	5,616	3,494	9,420	1,243	11,264	6,370	—	365	1,472	(1,304)	6,020	(63,281)	(63,281)	—
30181	Department of Labor & Industry	(639,594)	267,002	45,057	31,200	84,113	11,100	35,249	56,880	—	3,260	7,023	861	53,753	(565,040)	(565,040)	—
30182	Virginia Employment Commission	(3,297,250)	1,583,788	239,107	192,233	518,253	68,395	748,047	350,459	—	20,088	43,227	(84,537)	331,182	(3,481,442)	(3,481,442)	—
30183	Secretary of Natural And Historic Resources	—	—	6,672	213	576	76	2,687	389	—	22	4,608	1,707	368	(3,866)	(3,866)	—
30185	Secretary of Education	(11,307)	4,773	5,963	367	989	130	445	669	—	38	6,141	1,570	631	(6,641)	(6,641)	—
30186	Secretary of Transportation	(11,962)	4,462	5,157	510	1,375	181	6	930	—	53	4,112	1,277	881	(9,238)	(9,238)	—
30187	Secretary of Public Safety	(34,438)	14,526	6,491	1,586	4,275	564	1,250	2,891	—	166	4,261	773	2,731	(28,718)	(28,718)	—
30188	Secretary of Health And Human Resources	(1,689)	1,478	2,055	469	1,265	167	5,600	856	—	49	1,442	(270)	810	(8,500)	(8,500)	—
30190	Secretary of Finance	(26,509)	9,990	2,772	1,534	4,134	546	3,624	2,796	—	160	977	63	2,641	(27,774)	(27,774)	—
30191	Workers' Compensation Commission	(1,460,235)	545,851	106,299	66,299	178,740	23,589	1,608	120,869	—	6,928	54,781	21,853	114,222	(1,200,710)	(1,200,710)	—
30192	Secretary of Commerce And Trade	(5,584)	4,151	762	613	1,652	218	5,913	1,117	—	64	362	(994)	1,056	(11,098)	(11,098)	—

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							Deferred				Deferred						
							Inflows				Outflows						
							Change in				Change in						
							Proportion and				Proportion and						
							Difference Between				Difference Between						
							Expected and				Expected and						
							Actual				Actual						
Employer	6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Deferred	Calculated	Actual	
	Net OPEB	Deferred	Deferred	Inflows	Expected	Inflows	Expected	vs Actual	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2022	6/30/2022	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Expense	Contributions	Liability	Liability	Difference	
30193	Secretary of Agriculture And Forestry	(20,959)	12,625	1,415	451	1,217	161	3,541	823	—	47	7,007	(157)	777	(8,176)	(8,176)	—
30194	Department of General Services	(2,756,522)	1,059,772	184,074	128,375	346,095	45,675	25,955	234,041	—	13,415	50,314	25,378	221,170	(2,324,946)	(2,324,946)	—
30195	Secretary of Labor	—	—	—	857	2,311	305	10,792	1,563	—	90	—	(1,435)	1,478	(15,525)	(15,525)	—
30199	Conservation & Recreation	(1,838,842)	711,973	123,991	90,735	244,619	32,283	66,574	165,419	—	9,482	19,095	4,134	156,321	(1,643,262)	(1,643,262)	—
30200	Office of Children'S Services	(80,940)	32,278	7,105	4,012	10,817	1,428	3,831	7,315	—	419	2,115	252	6,913	(72,667)	(72,667)	—
30201	Department of Education	(2,008,099)	853,185	110,905	127,732	344,360	45,446	495,696	232,867	—	13,348	1,426	(61,816)	220,059	(2,313,287)	(2,313,287)	—
30202	Library of Virginia	(545,451)	210,520	34,482	26,390	71,147	9,389	13,580	48,112	—	2,758	3,707	2,868	45,466	(477,940)	(477,940)	—
30203	Wilson Workforce And Rehabilitation Center	(711,123)	266,777	179,691	31,245	84,236	11,117	1,377	56,963	—	3,265	140,909	38,841	53,832	(565,866)	(565,866)	—
30204	College of William And Mary	(3,316,658)	1,236,919	378,623	159,510	430,032	56,752	35,540	290,801	—	16,668	142,499	76,226	274,803	(2,888,805)	(2,888,805)	—
30207	University of Va - Academic	(25,193,133)	9,891,104	1,789,173	1,160,768	3,129,387	412,990	364,746	2,116,190	—	121,297	724,300	174,972	1,999,784	(21,022,118)	(21,022,118)	—
30208	Vpi & Su - Academic	(12,538,342)	4,687,981	871,735	575,516	1,551,570	204,763	12,830	1,049,220	—	60,140	367,251	158,776	991,509	(10,422,897)	(10,422,897)	—
30211	Va Military Institute	(1,159,432)	465,531	64,225	57,596	155,277	20,492	62,046	105,003	—	6,019	963	(2,319)	99,227	(1,043,098)	(1,043,098)	—

Virginia Retirement System

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

							LESS: FY 2022				PLUS: FY 2022							
							Deferred				Deferred							
							Inflows				Outflows							
							Change in				Change in							
							Proportion and				Proportion and							
							Difference Between				Difference Between							
							Expected and				Expected and							
							Actual				Actual							
Employer	6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Deferred	Calculated	Actual		
	Net OPEB	Deferred	Deferred	Inflows	Expected	Inflows	Expected	vs Actual	Outflows	Outflows	Outflows	Investment	Change In	Actual	Employer	Normal	Net	6/30/2022
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Expense	Contributions	Liability	Liability	Difference		
30212	Virginia State University	(2,457,167)	928,538	245,003	115,572	311,578	41,119	9,123	210,699	—	12,077	96,439	37,847	199,112	(2,093,074)	(2,093,074)	—	
30213	Norfolk State University	(2,802,714)	1,101,677	209,085	133,664	360,353	47,556	59,919	243,682	—	13,967	43,153	20,368	230,279	(2,420,723)	(2,420,723)	—	
30214	Longwood University	(1,213,209)	468,169	163,652	58,284	157,131	20,737	22,485	106,257	—	6,090	78,655	21,185	100,412	(1,055,554)	(1,055,554)	—	
30215	University of Mary Washington	(1,256,471)	468,591	166,354	56,941	153,511	20,259	524	103,809	—	5,950	107,895	34,680	98,098	(1,031,233)	(1,031,233)	—	
30216	James Madison University	(8,256,915)	3,280,874	448,632	391,766	1,056,186	139,386	166,511	714,226	—	40,938	495	2,722	674,941	(7,095,082)	(7,095,082)	—	
30217	Radford University	(3,864,143)	1,644,039	281,686	180,365	486,258	64,172	158,345	328,823	—	18,848	86,818	667	310,738	(3,266,512)	(3,266,512)	—	
30218	Va School For The Deaf & Blind	(474,404)	178,656	30,957	21,416	57,737	7,620	1,615	39,044	—	2,238	16,439	6,407	36,895	(387,860)	(387,860)	—	
30221	Old Dominion University	(6,116,477)	2,359,502	359,330	291,140	784,902	103,585	82,697	530,775	—	30,423	21,642	24,677	501,581	(5,272,693)	(5,272,693)	—	
30222	Dept of Professional And Occupational Regulation	(706,746)	267,862	84,650	32,793	88,410	11,668	3,017	59,785	—	3,427	44,424	14,377	56,497	(593,906)	(593,906)	—	
30223	Health Professions	(1,262,435)	525,027	68,501	61,204	165,005	21,776	62,361	111,582	—	6,396	—	(4,723)	105,445	(1,108,445)	(1,108,445)	—	
30226	Board of Accountancy	(62,567)	25,415	5,765	3,018	8,137	1,074	2,416	5,503	—	315	1,941	341	5,200	(54,662)	(54,662)	—	
30233	State Board of Bar Examiners	(42,539)	15,864	6,138	1,952	5,264	695	17	3,559	—	204	3,767	1,215	3,363	(35,359)	(35,359)	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

								LESS: FY 2022				PLUS: FY 2022					
								Deferred				Deferred					
								Inflows				Inflows					
								Change in				Change in					
								Proportion and				Proportion and					
								Difference Between				Difference Between					
								Expected and				Expected and					
								Actual				Actual					
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Deferred	Deferred	Calculated
		Net OPEB	Deferred	Deferred	Investment	Expected	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2022	Actual	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Expense	Contributions	Liability	Liability	Difference	
30234	Vsu-Coop Ext & Agr Research Services	(296,322)	123,753	17,359	13,479	36,340	4,796	10,904	24,574	—	1,409	7,602	965	23,224	(244,121)	(244,121)	—
30236	Va Commonwealth University - Academic	(18,338,435)	7,294,954	1,165,664	859,493	2,317,161	305,799	343,905	1,566,937	—	89,814	232,641	60,992	1,480,751	(15,565,870)	(15,565,870)	—
30238	Virginia Museum of Fine Arts	(998,000)	415,744	54,152	48,823	131,626	17,371	53,002	89,010	—	5,102	—	(6,984)	84,116	(884,218)	(884,218)	—
30239	Frontier Culture Museum of Va	(102,278)	39,005	9,845	4,806	12,957	1,710	675	8,762	—	502	3,886	1,356	8,280	(87,040)	(87,040)	—
30241	Richard Bland College	(179,324)	88,907	34,747	10,280	27,715	3,658	38,782	18,742	—	1,074	18,686	(1,374)	17,711	(186,182)	(186,182)	—
30242	Christopher Newport University	(2,382,156)	932,681	136,990	113,983	307,295	40,554	50,134	207,802	—	11,911	6,097	4,697	196,373	(2,064,297)	(2,064,297)	—
30245	Council of Higher Education	(313,764)	125,502	25,342	14,624	39,425	5,203	6,041	26,660	—	1,528	9,428	1,634	25,193	(264,840)	(264,840)	—
30246	Uva'S College At Wise	(613,326)	228,735	63,398	27,195	73,317	9,676	250	49,580	—	2,842	45,101	15,237	46,854	(492,521)	(492,521)	—
30247	George Mason University	(11,527,518)	4,892,493	653,737	555,048	1,496,389	197,481	600,136	1,011,906	—	58,001	19,660	(47,716)	956,250	(10,052,215)	(10,052,215)	—
30261	Va Community College System	(1,336,378)	577,869	134,572	64,250	173,217	22,860	76,122	117,135	—	6,714	46,697	6,066	110,691	(1,163,609)	(1,163,609)	—
30262	Dept For Aging And Rehabilitative Services	(3,758,348)	1,502,029	381,391	183,310	494,198	65,220	154,674	334,192	—	19,155	130,256	47,474	315,811	(3,319,846)	(3,319,846)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

					LESS: FY 2022			PLUS: FY 2022						Calculated			
					Deferred	Deferred	Deferred	Change in	Deferred	Deferred	Deferred	Change in	PLUS: FY 2022	LESS: FY 2022	6/30/2022	Actual	
					Investment	Expected	Change In	Proportion and	Expected	Investment	Change In	Expected and	Employer	Normal	Net	6/30/2022	
Employer	Net OPEB	Deferred	Deferred	Investment	vs Actual	Assumptions	and	vs Actual	Experience	Experience	Assumptions	Actual	OPEB	Employer	OPEB	Liability	Liability
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Contributions	Experience	Experience	Experience	Contributions	Expense	Contributions	Liability	Liability	Difference	
30263	Va Rehab Center For The Blind	(86,145)	34,219	12,746	4,193	11,305	1,492	3,011	7,645	—	438	6,142	1,732	7,227	(75,943)	(75,943)	—
30268	Va Institute Marine Science	(721,259)	270,078	63,018	34,250	92,338	12,186	3,112	62,442	—	3,579	17,294	11,486	59,008	(620,292)	(620,292)	—
30270	Virginia Community College System - Shared Services Center	(373,401)	236,527	26,668	17,520	47,232	6,233	67,389	31,940	—	1,831	6,926	(25,888)	30,182	(317,289)	(317,289)	—
30275	New River Community College	(457,238)	175,497	36,512	22,055	59,460	7,847	9,540	40,209	—	2,305	8,197	5,010	37,996	(399,430)	(399,430)	—
30276	Southside Va Community College	(499,017)	186,104	95,005	24,602	66,327	8,753	12,937	44,852	—	2,571	50,751	19,187	42,386	(445,562)	(445,562)	—
30277	Paul D Camp Community College	(262,470)	103,423	20,272	12,199	32,887	4,340	3,890	22,239	—	1,275	7,469	1,744	21,014	(220,922)	(220,922)	—
30278	Rappahannock Community College	(435,416)	171,519	26,847	22,326	60,189	7,943	29,124	40,702	—	2,333	2,637	(1,213)	38,462	(404,329)	(404,329)	—
30279	Danville Community College	(419,421)	156,420	64,157	22,184	59,807	7,893	29,829	40,443	—	2,318	30,307	10,259	38,218	(401,762)	(401,762)	—
30280	Northern Va Community College	(6,864,279)	2,565,333	714,331	315,692	851,093	112,320	6,827	575,536	—	32,989	358,469	158,754	543,879	(5,717,340)	(5,717,340)	—
30282	Piedmont Virginia Community College	(713,467)	279,156	60,001	33,395	90,031	11,882	9,321	60,882	—	3,490	21,010	6,295	57,533	(604,797)	(604,797)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

					LESS: FY 2022	Deferred	LESS: FY 2022	Change in	PLUS: FY 2022				PLUS: FY 2022			Calculated			
					Deferred	Inflows	Deferred	Proportion and	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Difference Between	PLUS: FY 2022	LESS: FY 2022	6/30/2022	Actual
Employer	6/30/2021	PLUS: FY 2021	LESS: FY 2021	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2022	6/30/2022	Difference	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference		
30283	J Sargeant Reynolds Community College	(1,382,432)	515,567	230,281	64,296	173,340	22,876	590	117,218	—	6,719	127,632	53,015	110,772	(1,164,436)	(1,164,436)	—		
30284	Eastern Shore Comm College	(146,782)	56,833	33,255	7,603	20,497	2,705	9,870	13,860	—	794	19,290	5,342	13,096	(137,689)	(137,689)	—		
30285	Patrick Henry Community College	(795,166)	323,895	49,340	36,473	98,331	12,977	21,306	66,494	—	3,811	18,009	3,670	62,837	(660,551)	(660,551)	—		
30286	Va Western Community College	(858,388)	320,129	91,834	40,927	110,339	14,562	4,721	74,615	—	4,277	33,891	17,154	70,511	(741,216)	(741,216)	—		
30287	Dabney S Lancaster Comm College	(223,034)	86,763	26,473	11,014	29,693	3,919	8,941	20,079	—	1,151	10,880	3,711	18,974	(199,464)	(199,464)	—		
30288	Wytheville Community College	(303,423)	113,159	62,131	15,440	41,626	5,493	13,919	28,149	—	1,613	36,506	9,578	26,600	(279,627)	(279,627)	—		
30290	John Tyler Community College	(1,055,431)	401,187	104,127	49,490	133,423	17,608	6,007	90,225	—	5,172	37,682	20,794	85,264	(896,290)	(896,290)	—		
30291	Blue Ridge Community College	(658,899)	254,260	58,421	32,013	86,305	11,390	17,394	58,362	—	3,345	16,293	7,544	55,150	(579,768)	(579,768)	—		
30292	Central Va Community College	(556,793)	218,672	49,254	27,573	74,337	9,810	24,061	50,269	—	2,881	14,604	3,537	47,504	(499,369)	(499,369)	—		
30293	Thomas Nelson Community College	(989,623)	369,072	301,974	44,694	120,493	15,902	409	81,481	—	4,670	216,633	68,812	76,999	(809,426)	(809,426)	—		

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

								LESS: FY 2022				PLUS: FY 2022					
								Deferred				Deferred					
								Inflows				Outflows					
								Change in				Change in					
								Proportion and				Proportion and					
								Difference Between				Difference Between					
								Expected and				Expected and					
								Actual				Actual					
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Deferred	Calculated	Actual
		Net OPEB	Deferred	Deferred	Investment	Expected	Investment	Change In	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2022	6/30/2022
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
30294	Southwest Va Community College	(409,217)	201,395	28,112	21,734	58,594	7,733	69,020	39,623	—	2,271	4,048	(9,098)	37,444	(393,615)	(393,615)	—
30295	Tidewater Community College	(2,914,473)	1,086,929	486,846	133,737	360,550	47,582	1,227	243,816	—	13,975	288,994	119,057	230,407	(2,422,051)	(2,422,051)	—
30296	Va Highlands Community College	(340,962)	132,390	50,216	16,687	44,987	5,937	10,927	30,422	—	1,744	24,360	7,344	28,751	(302,207)	(302,207)	—
30297	Germanna Community College	(1,012,685)	411,491	66,299	50,104	135,080	17,827	55,602	91,345	—	5,236	7,912	518	86,322	(907,417)	(907,417)	—
30298	Lord Fairfax Community College	(863,490)	326,967	82,892	39,677	106,969	14,117	4,406	72,336	—	4,146	39,312	18,568	68,356	(718,578)	(718,578)	—
30299	Mountain Empire Comm College	(375,573)	154,485	21,437	18,851	50,822	6,707	24,894	34,367	—	1,970	834	(2,298)	32,477	(341,403)	(341,403)	—
30301	Va Dept of Agriculture & Cons	(1,912,888)	713,395	145,703	88,695	239,118	31,557	814	161,699	—	9,268	53,797	27,111	152,803	(1,606,308)	(1,606,308)	—
30310	Virginia Economic Development Partnership	(954,220)	455,133	53,172	49,774	134,188	17,709	135,916	90,742	—	5,201	1,023	(22,794)	85,751	(901,425)	(901,425)	—
30320	Virginia Tourism Authority	(419,076)	166,249	27,406	19,739	53,216	7,023	7,200	35,987	—	2,063	4,603	1,279	34,010	(357,489)	(357,489)	—
30330	Virginia Israel Advisory Board	(8,032)	4,895	576	383	1,033	136	1,440	698	—	40	111	(420)	660	(6,936)	(6,936)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

							LESS: FY 2022			PLUS: FY 2022						LESS: FY 2022			PLUS: FY 2022
							Deferred			Deferred						Deferred			Deferred
							Inflows			Inflows						Inflows			Inflows
							Change in			Change in						Change in			Change in
							Proportion and			Proportion and						Proportion and			Proportion and
							Difference Between			Difference Between						Difference Between			Difference Between
							Expected and			Expected and						Expected and			Expected and
							Actual			Actual						Actual			Actual
							Contributions			Contributions						Contributions			Contributions
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Deferred	Deferred	Deferred	
		Net OPEB	Deferred	Deferred	Investment	Expected vs Actual	Expected vs Actual	Inflows	Expected vs Actual	Outflows	Outflows	Outflows	Outflows	Employer OPEB	Normal Employer	Net OPEB	Net OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Liability	Difference	
30350	Department of Small Business And Supplier Diversity	(196,628)	84,833	15,048	11,732	31,630	4,174	39,063	21,389	—	1,226	2,935	(4,373)	20,215	(212,480)	(212,480)	—		
30400	Jamestown-Yorktown Commemoration	—	14,261	30,975	212	571	75	12,383	386	—	22	25,067	1,010	367	(3,837)	(3,837)	—		
30402	Marine Resources Commission	(271,709)	120,764	14,743	13,615	36,705	4,844	23,860	24,821	—	1,423	—	(4,647)	23,455	(246,570)	(246,570)	—		
30403	Department of Wildlife Resources	(1,084,215)	425,685	83,615	51,374	138,502	18,278	16,901	93,660	—	5,368	18,722	7,550	88,509	(930,409)	(930,409)	—		
30405	Virginia Racing Commission	(30,508)	16,576	1,729	1,460	3,937	520	4,464	2,662	—	153	53	(755)	2,517	(26,446)	(26,446)	—		
30407	Virginia Port Authority	(5,412)	2,037	2,287	254	685	90	17	463	—	27	1,486	568	440	(4,604)	(4,604)	—		
30409	Dept Mines Minerals Energy	(859,905)	323,217	73,683	40,442	109,029	14,389	2,360	73,729	—	4,226	22,611	13,278	69,674	(732,421)	(732,421)	—		
30411	Department of Forestry	(731,393)	277,996	50,067	35,737	96,345	12,715	18,546	65,151	—	3,734	7,816	4,460	61,564	(647,210)	(647,210)	—		
30413	Commission On Vasap	(45,848)	17,098	5,451	2,093	5,641	745	19	3,815	—	219	3,277	1,094	3,604	(37,898)	(37,898)	—		
30417	Board of Regents, Gunston Hall	(6,549)	2,442	2,959	375	1,011	133	823	683	—	39	2,083	461	647	(6,789)	(6,789)	—		
30423	Department of Historic Resources	(220,311)	89,557	14,462	11,121	29,983	3,957	15,034	20,275	—	1,162	1,874	(253)	19,159	(201,412)	(201,412)	—		

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

					LESS: FY 2022	Deferred	LESS: FY 2022	Change in	PLUS: FY 2022				PLUS: FY 2022			Calculated		
		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	Change in	PLUS: FY 2022	LESS: FY 2022	6/30/2022	Actual		
Employer	Net OPEB	Deferred	Deferred	Investment	Expected	Deferred	Expected and	Deferred	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2022	6/30/2022	Difference
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference	
30425	Jamestown-Yorktown Foundation	(516,530)	197,400	61,399	25,425	68,546	9,046	15,905	46,353	—	2,657	26,933	6,841	43,800	(460,467)	(460,467)	—	
30440	Department of Environmental Quality	(3,871,313)	1,447,254	264,281	182,737	492,651	65,016	4,528	333,146	—	19,095	41,930	44,465	314,820	(3,309,456)	(3,309,456)	—	
30454	Office of Commonwealth Preparedness	—	—	1,619	469	1,265	167	5,911	856	—	49	1,189	(355)	808	(8,500)	(8,500)	—	
30501	Va Dept of Transportation	—	—	—	1,561,054	4,208,543	555,408	19,652,545	2,845,949	—	163,125	—	(2,613,618)	2,689,412	(28,271,506)	(28,271,506)	—	
30505	Department of Rail & Public Transportation	(441,070)	196,889	29,856	18,685	50,374	6,648	25,303	34,064	—	1,953	31,612	1,217	32,191	(338,392)	(338,392)	—	
30506	Motor Vehicle Dealer Board	(91,282)	34,493	7,528	4,275	11,525	1,521	408	7,793	—	447	2,448	1,302	7,362	(77,418)	(77,418)	—	
30510	Va Dept of Transportation Central Office	(8,546,790)	3,298,015	561,204	—	—	—	80,421	—	—	—	5,160,623	729,777	—	—	—	—	
30511	Va Dept of Transportation Bristol	(2,178,151)	870,875	143,580	—	—	—	39,351	—	—	—	1,315,664	174,541	(2)	—	—	—	
30512	Va Dept of Transportation Salem	(2,904,958)	1,098,246	184,908	—	—	—	12,016	—	—	—	1,747,012	256,625	1	—	—	—	
30513	Va Dept of Transportation Lynchburg	(1,862,765)	768,984	110,290	—	—	—	52,300	—	—	—	1,115,103	141,269	1	—	—	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

					LESS: FY 2022			PLUS: FY 2022						Calculated						
					Deferred			Deferred						6/30/2022		Actual				
					Inflows			Outflows						6/30/2022		Actual				
					Change in			Change in						6/30/2022		Actual				
					Proportion and			Proportion and						6/30/2022		Actual				
					Difference Between			Difference Between						6/30/2022		Actual				
					Expected and			Expected and						6/30/2022		Actual				
					Actual			Actual						6/30/2022		Actual				
Employer	Code	Entity	Net OPEB	Deferred	Deferred	Investment	Expected vs Actual	Inflows	Change In	Contributions	Expected vs Actual	Outflows	Change In	Actual	Employer OPEB	Normal Employer	Net OPEB	6/30/2022	Actual	Difference
			Liability	Inflows	Outflows	Experience	Experience	Assumptions	Assumptions	Experience	Experience	Assumptions	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference	
	30720	Dept of Behavioral Health & Developmental Services	(2,868,487)	1,296,117	155,646	141,361	381,104	50,295	239,639	257,715	—	14,772	—	(48,656)	243,539	—	(2,560,123)	(2,560,123)	—	
	30723	Southeastern Va Training Ctr	(854,527)	339,164	77,531	39,954	107,716	14,215	16,006	72,841	—	4,175	28,684	10,325	68,836	—	(723,596)	(723,596)	—	
	30724	Catawba Hospital	(1,052,879)	450,150	63,205	50,836	137,052	18,087	59,364	92,679	—	5,312	4,791	(4,597)	87,581	—	(920,669)	(920,669)	—	
	30725	Northern Va Training Center	—	—	129,633	—	—	—	—	—	—	—	89,844	39,789	—	—	—	—	—	
	30728	Northern Va Mental Health Institute	(1,697,403)	738,569	105,586	77,604	209,219	27,611	79,280	141,480	—	8,109	43,139	(6,353)	133,698	—	(1,405,457)	(1,405,457)	—	
	30729	Piedmont Geriatric Hospital	(1,036,988)	414,279	92,023	44,866	120,958	15,963	21,399	81,796	—	4,688	79,705	16,471	77,297	—	(812,555)	(812,555)	—	
	30733	Sussex I Correctional Center	(200,972)	77,757	28,090	—	—	—	2,291	—	—	—	132,130	21,466	—	—	—	—	—	
	30734	Sussex II Correctional Center	(166,431)	69,356	38,318	—	—	—	5,747	—	—	—	120,780	20,361	1	—	—	—	—	
	30735	Wallen Ridge Correctional Center	(385,500)	155,162	23,978	18,636	50,242	6,630	14,496	33,975	—	1,947	2,268	729	32,106	—	(337,507)	(337,507)	—	
	30737	St Brides Correctional Center	(304,147)	119,715	27,008	13,832	37,289	4,921	5,275	25,216	—	1,445	14,693	4,734	23,827	—	(250,496)	(250,496)	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

								LESS: FY 2022				PLUS: FY 2022						
								Deferred				Deferred						
								Inflows				Outflows						
								Change in				Change in						
								Proportion and				Proportion and						
								Difference Between				Difference Between						
								Expected and				Expected and						
								Actual				Actual						
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Deferred	PLUS: FY 2022	LESS: FY 2022	Calculated	Actual
		Net OPEB	Deferred	Deferred	Inflows	Expected	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2022	6/30/2022	Net	6/30/2022
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Expense	Contributions	Liability	Liability	Liability	Liability	Difference
30738	Southwestern Va Training Ctr	—	—	242,045	—	—	—	—	—	—	—	176,616	65,429	—	—	—	—	—
30739	Southern Va Mental Health Institute	(629,011)	262,670	82,669	27,040	72,900	9,621	21,324	49,297	—	2,826	73,677	10,965	46,587	(489,717)	(489,717)	—	—
30741	Red Onion Correctional Center	(401,116)	168,219	28,628	18,954	51,099	6,744	14,868	34,554	—	1,981	5,390	655	32,652	(343,262)	(343,262)	—	—
30742	Department of Corrections - Academy For Staff Development	(481,781)	208,140	34,510	24,547	66,178	8,734	44,671	44,751	—	2,565	5,824	(3,128)	42,290	(444,559)	(444,559)	—	—
30743	Fluvanna Women'S Correctional Center	(620,083)	339,718	40,968	30,010	80,905	10,677	90,951	54,711	—	3,136	5,096	(20,857)	51,704	(543,494)	(543,494)	—	—
30745	Nottoway Correctional Center	(434,486)	182,525	33,860	19,164	51,665	6,818	14,493	34,938	—	2,003	25,435	1,531	33,016	(347,070)	(347,070)	—	—
30747	Marion Correctional Treatment Center	(348,822)	163,327	21,019	16,418	44,262	5,841	25,905	29,931	—	1,716	2,379	(4,136)	28,287	(297,337)	(297,337)	—	—
30748	Hiram W Davis Medical Center	(700,265)	296,801	46,385	32,115	86,582	11,426	28,973	58,549	—	3,356	17,977	2,765	55,330	(581,628)	(581,628)	—	—
30749	Buckingham Correctional Center	(302,871)	112,953	29,790	14,281	38,502	5,081	130	26,036	—	1,492	11,240	4,897	24,605	(258,642)	(258,642)	—	—
30751	Dept Deaf & Hard of Hearing	(42,332)	16,763	5,713	1,799	4,851	640	786	3,280	—	188	5,228	1,177	3,100	(32,585)	(32,585)	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

								LESS: FY 2022				PLUS: FY 2022						
								Deferred				Deferred						
								Inflows				Outflows						
								Change in				Change in						
								Proportion and				Proportion and						
								Difference Between				Difference Between						
								Expected and				Expected and						
								Actual				Actual						
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	PLUS: FY 2022	LESS: FY 2022	Calculated		
		Net OPEB	Deferred	Deferred	Investment	Expected	Investment	Change In	Expected	Outflows	Outflows	Investment	Change In	Actual	Employer	Normal	Net	6/30/2022
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Liability	Difference
30752	State Farm Correctional Complex	(384,432)	154,977	70,246	15,984	43,093	5,687	9,300	29,141	—	1,670	65,120	15,887	27,539	(289,486)	(289,486)	—	
30753	Deerfield Correctional Center	(363,612)	142,852	51,720	16,812	45,325	5,982	5,272	30,650	—	1,757	29,254	8,695	28,964	(304,479)	(304,479)	—	
30754	Augusta Correctional Center	(232,859)	89,733	18,591	10,279	27,711	3,657	2,392	18,739	—	1,074	13,660	3,836	17,706	(186,153)	(186,153)	—	
30756	Department of Corrections-Division of Institutions	(2,110,103)	856,259	117,634	100,958	272,180	35,920	68,614	184,057	—	10,550	2,184	(2,118)	173,934	(1,828,411)	(1,828,411)	—	
30757	Western Regional Field Units	(90,213)	41,097	4,895	4,474	12,061	1,592	8,388	8,156	—	467	—	(1,408)	7,708	(81,019)	(81,019)	—	
30761	Eastern Reg Corr Field Unit	(126,202)	47,128	11,949	6,517	17,570	2,319	7,033	11,882	—	681	4,124	973	11,229	(118,031)	(118,031)	—	
30765	Department of Social Services	(7,721,737)	2,883,936	567,794	336,888	908,237	119,861	6,388	614,178	—	35,204	463,394	143,374	580,396	(6,101,215)	(6,101,215)	—	
30766	Virginia Parole Board	(32,680)	14,082	11,103	1,967	5,303	700	6,821	3,586	—	206	6,775	1,689	3,389	(35,625)	(35,625)	—	
30767	Adult Community Service	(821,400)	351,378	56,914	38,957	105,027	13,861	35,683	71,022	—	4,071	9,053	(2,101)	67,114	(705,533)	(705,533)	—	
30768	Keen Mtn Correctional Center	(277,397)	116,168	20,390	12,710	34,266	4,522	10,492	23,172	—	1,328	8,572	2,246	21,898	(230,189)	(230,189)	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

								LESS: FY 2022				PLUS: FY 2022					
								Deferred				Deferred					
								Inflows				Outflows					
								Change in				Change in					
								Proportion and				Proportion and					
								Difference Between				Difference Between					
								Expected and				Expected and					
								Actual				Actual					
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	LESS: FY 2022	LESS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	LESS: FY 2022	LESS: FY 2022	Calculated		
		Net OPEB	Deferred	Deferred	Inflows	Expected	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2022	Actual	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Expense	Contributions	Liability	Liability	Difference	
30779	Sussex State Prison Complex	—	—	—	21,959	59,201	7,813	276,448	40,033		2,295	—	(36,765)	37,830	(397,688)	(397,688)	—
30785	River North Correctional Center	(346,099)	142,363	24,914	15,103	40,716	5,373	10,652	27,534	—	1,578	20,346	3,539	26,021	(273,518)	(273,518)	—
30794	Virginia Center For Behavioral Rehabilitation	(1,600,089)	705,250	120,992	70,399	189,794	25,047	83,927	128,345	—	7,357	91,428	4,185	121,287	(1,274,970)	(1,274,970)	—
30841	Department of Aviation	(205,661)	81,701	14,767	9,712	26,182	3,455	4,033	17,705	—	1,015	3,053	1,186	16,731	(175,881)	(175,881)	—
30848	Virginia Indigent Defense Commission	(2,689,336)	1,052,283	192,228	133,460	359,804	47,484	121,076	243,311	—	13,946	34,483	12,258	229,926	(2,417,033)	(2,417,033)	—
30851	Virginia Tobacco Region Revitalization Commission	(60,567)	22,588	7,840	2,586	6,973	920	23	4,715	—	270	6,967	1,986	4,458	(46,841)	(46,841)	—
30852	Virginia Foundation For Healthy Youth	(96,142)	36,704	7,477	4,413	11,898	1,570	736	8,046	—	461	3,390	1,310	7,602	(79,927)	(79,927)	—
30882	Behavioral Health Commission	—	—	—	178	479	63	2,238	324		19	—	(297)	305	(3,217)	(3,217)	—
30912	Department of Veterans Services	(939,466)	438,693	51,617	45,249	121,991	16,099	73,488	82,494	—	4,728	525	(20,063)	77,958	(819,491)	(819,491)	—
30913	Veterans Services Foundation	(8,205)	3,578	553	455	1,226	162	1,272	829	—	48	84	(119)	782	(8,235)	(8,235)	—

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Analysis of Change in Net OPEB Liability - VSDP

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

					LESS: FY 2022			PLUS: FY 2022						Calculated			
					Deferred			Deferred						6/30/2022		Actual	
					Inflows			Inflows						6/30/2022		Actual	
					Change in			Change in						6/30/2022		Actual	
					Proportion and			Proportion and						6/30/2022		Actual	
					Difference Between			Difference Between						6/30/2022		Actual	
					Expected and			Expected and						6/30/2022		Actual	
					Actual			Actual						6/30/2022		Actual	
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred
Code	Entity	Net OPEB	Inflows	Outflows	Investment	vs Actual	Inflows	Change In	Expected	vs Actual	Investment	Change In	Actual	Employer	Normal	Net	6/30/2022
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
35885	Fort Monroe Authority	(124,375)	52,318	12,135	6,028	16,252	2,145	5,983	10,990	—	630	4,055	136	10,388	(109,177)	(109,177)	—
70156	Department of State Police	(21,614)	8,123	5,527	1,064	2,869	379	588	1,940	—	111	3,515	911	1,832	(19,273)	(19,273)	—
70203	Wilson Workforce And Rehabilitation Center	(20,856)	7,778	6,164	939	2,531	334	10	1,711	—	98	4,611	1,251	1,616	(17,001)	(17,001)	—
70204	College of William And Mary	(92,282)	39,138	6,168	4,211	11,353	1,498	3,443	7,677	—	440	2,841	(153)	7,255	(76,267)	(76,267)	—
70207	University of Va - Academic	(240,856)	123,644	13,164	11,138	30,026	3,963	26,854	20,305	—	1,164	3,206	(4,838)	19,187	(201,707)	(201,707)	—
70208	Vpi & Su - Academic	(171,153)	64,916	12,424	8,424	22,711	2,997	5,117	15,358	—	880	2,441	1,179	14,512	(152,564)	(152,564)	—
70211	Va Military Institute	(37,954)	17,178	2,421	1,651	4,451	587	2,290	3,010	—	173	2,088	(150)	2,844	(29,899)	(29,899)	—
70212	Virginia State University	(78,493)	38,729	4,259	3,895	10,501	1,386	9,718	7,101	—	407	—	(1,817)	6,709	(70,541)	(70,541)	—
70213	Norfolk State University	(55,087)	24,728	19,474	3,321	8,954	1,182	11,964	6,055	—	347	13,003	1,419	5,722	(60,152)	(60,152)	—
70214	Longwood University	(52,880)	19,911	6,736	2,321	6,257	826	161	4,231	—	243	5,334	1,431	3,999	(42,030)	(42,030)	—
70215	University of Mary Washington	(73,047)	28,670	7,609	3,370	9,086	1,199	936	6,144	—	352	3,942	906	5,805	(61,038)	(61,038)	—
70216	James Madison University	(121,756)	48,785	6,606	5,715	15,409	2,034	2,597	10,420	—	597	512	138	9,845	(103,510)	(103,510)	—

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Analysis of Change in Net OPEB Liability - VSDP

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

					LESS: FY 2022			PLUS: FY 2022						Calculated			
					Deferred			Deferred						6/30/2022		Actual	
					Inflows			Inflows						Net		6/30/2022	
					Expected			Expected						OPEB		Net OPEB	
					vs Actual			vs Actual						Employer		Normal	
					Change In			Change In						OPEB		Employer	
					Assumptions			Assumptions						Liability		Liability	
					Contributions			Contributions						Contributions		Difference	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
70217	Radford University	(82,044)	34,041	10,573	3,476	9,372	1,237	2,557	6,337	—	363	9,615	1,933	5,986	(62,956)	(62,956)	—
70221	Old Dominion University	(176,566)	65,964	14,092	8,090	21,810	2,878	158	14,749	—	845	6,837	2,624	13,939	(146,514)	(146,514)	—
70236	Va Commonwealth University - Academic	(329,001)	146,215	42,164	19,977	53,858	7,108	73,835	36,420	—	2,088	19,909	(6,069)	34,418	(361,798)	(361,798)	—
70241	Richard Bland College	(16,926)	6,935	1,099	717	1,933	255	518	1,307	—	75	1,184	194	1,234	(12,987)	(12,987)	—
70242	Christopher Newport University	(76,287)	29,900	9,979	4,201	11,327	1,495	8,665	7,660	—	439	4,387	717	7,239	(76,090)	(76,090)	—
70246	Uva'S College At Wise	(26,923)	11,305	2,563	1,291	3,480	459	1,245	2,353	—	135	810	206	2,224	(23,376)	(23,376)	—
70247	George Mason University	(232,445)	99,958	23,096	9,813	26,454	3,491	9,544	17,889	—	1,025	22,787	2,378	16,905	(177,711)	(177,711)	—
70280	Northern Va Community College	(204,178)	76,146	24,306	10,616	28,620	3,777	12,213	19,354	—	1,109	10,320	2,810	18,291	(192,262)	(192,262)	—
70282	Piedmont Virginia Community College	(11,410)	5,258	2,273	583	1,573	208	1,350	1,064	—	61	1,299	154	1,005	(10,566)	(10,566)	—
70283	J Sargeant Reynolds Community College	(47,020)	17,536	5,066	1,763	4,754	627	18	3,215	—	184	7,814	1,600	3,037	(31,936)	(31,936)	—

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Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

								LESS: FY 2022				PLUS: FY 2022					
								Deferred				Deferred					
								Inflows				Outflows					
								Change in				Change in					
								Proportion and				Proportion and					
								Difference Between				Difference Between					
								Expected and				Expected and					
								Actual				Actual					
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	Deferred	Deferred	Calculated	Actual
		Net OPEB	Deferred	Deferred	Investment	Expected	Investment	Change In	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2022	6/30/2022
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
70286	Va Western Community College	(31,059)	12,209	3,429	1,455	3,924	518	507	2,653	—	152	1,458	569	2,506	(26,357)	(26,357)	—
70291	Blue Ridge Community College	(3,447)	2,372	758	88	237	31	802	160	—	9	1,410	(30)	152	(1,594)	(1,594)	—
70292	Central Va Community College	(15,926)	6,822	1,178	939	2,531	334	3,070	1,711	—	98	242	(280)	1,616	(17,001)	(17,001)	—
70293	Thomas Nelson Community College	(28,060)	11,124	4,063	1,229	3,313	437	552	2,240	—	128	3,202	821	2,115	(22,254)	(22,254)	—
70294	Southwest Va Community College	(6,585)	3,904	1,904	533	1,437	190	3,899	972	—	56	1,221	(339)	917	(9,651)	(9,651)	—
70296	Va Highlands Community College	(4,929)	2,150	784	321	866	114	1,365	585	—	34	406	(55)	556	(5,815)	(5,815)	—
70297	Germanna Community College	(10,652)	4,380	651	549	1,481	195	913	1,001	—	57	54	(53)	945	(9,947)	(9,947)	—
70298	Lord Fairfax Community College	(15,237)	7,520	2,733	621	1,674	221	1,405	1,132	—	65	2,814	186	1,071	(11,245)	(11,245)	—
70299	Mountain Empire Comm College	(6,791)	2,618	1,365	383	1,033	136	855	698	—	40	785	145	659	(6,936)	(6,936)	—
70402	Marine Resources Commission	(266,400)	115,897	16,547	11,918	32,131	4,240	12,885	21,728	—	1,245	9,964	(24)	20,534	(215,845)	(215,845)	—

Virginia Retirement System

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Analysis of Change in Net OPEB Liability - VSDP

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

								LESS: FY 2022				PLUS: FY 2022					
								Deferred				Deferred					
								Inflows				Outflows					
								Change in				Change in					
								Proportion and				Proportion and					
								Difference Between				Difference Between					
								Expected and				Expected and					
								Actual				Actual					
Employer		6/30/2021	PLUS: FY 2021	LESS: FY 2021	LESS: FY 2022	Deferred	LESS: FY 2022	Deferred	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	Deferred	LESS: FY 2022	Calculated	Actual	
		Net OPEB	Deferred	Deferred	Investment	Expected	Investment	Change In	Expected	Outflows	Outflows	Outflows	Employer	Normal	6/30/2022	6/30/2022	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
70403	Department of Wildlife Resources	(527,215)	229,579	70,886	27,362	73,766	9,735	53,910	49,883	—	2,859	33,939	(1,778)	47,140	(495,532)	(495,532)	—
70716	Correctional Center For Women	(617,429)	291,876	48,705	25,264	68,111	8,989	49,581	46,059	—	2,640	61,088	2,398	43,527	(457,545)	(457,545)	—
70718	Bland Correctional Center	(505,981)	199,335	31,870	24,573	66,248	8,743	15,782	44,799	—	2,568	3,481	317	42,334	(445,031)	(445,031)	—
70733	Sussex I Correctional Center	(656,968)	245,012	142,997	—	—	—	—	—	—	—	475,431	79,523	1	—	—	—
70734	Sussex li Correctional Center	(674,618)	278,940	122,052	—	—	—	20,108	—	—	—	464,527	73,309	(2)	—	—	—
70735	Wallen Ridge Correctional Center	(1,013,305)	377,924	75,084	49,581	133,669	17,641	21,545	90,391	—	5,181	15,422	9,386	85,421	(897,942)	(897,942)	—
70737	St Brides Correctional Center	(522,389)	202,675	61,872	21,962	59,209	7,814	5,342	40,039	—	2,295	60,677	12,991	37,837	(397,748)	(397,748)	—
70741	Red Onion Correctional Center	(1,041,021)	388,240	84,985	47,453	127,931	16,883	435	86,511	—	4,959	43,553	17,803	81,754	(859,396)	(859,396)	—
70743	Fluvanna Women'S Correctional Center	(581,681)	216,933	60,725	21,946	59,165	7,808	202	40,010	—	2,293	90,680	21,968	37,809	(397,452)	(397,452)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Expected vs Actual	LESS: FY 2022 Deferred Inflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Expected vs Actual	PLUS: FY 2022 Deferred Outflows Change In Assumptions	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated		Difference
															6/30/2022 Net OPEB Liability	6/30/2022 Net OPEB Liability	
	70745	Nottoway Correctional Center	(801,096)	317,992	72,352	30,302	81,692	10,781	55,243	—	14,230	118,904	18,575	52,204	(548,777)	(548,777)	—
	70747	Marion Correctional Treatment Center	(448,137)	181,017	33,898	21,361	57,588	7,600	38,943	—	12,680	7,557	1,459	36,800	(386,856)	(386,856)	—
	70749	Buckingham Correctional Center	(736,460)	296,920	122,487	30,499	82,223	10,851	55,602	—	17,354	119,300	25,062	52,545	(552,348)	(552,348)	—
	70752	State Farm Correctional Complex	(1,190,802)	497,640	179,030	49,627	133,792	17,657	90,475	—	40,548	175,897	28,988	85,499	(898,769)	(898,769)	—
	70753	Deerfield Correctional Center	(706,918)	278,630	116,526	30,730	82,847	10,934	56,024	—	11,080	96,780	20,794	52,944	(556,540)	(556,540)	—
	70754	Augusta Correctional Center	(755,420)	343,444	90,763	22,518	60,708	8,012	41,052	—	48,315	204,468	25,399	38,792	(407,812)	(407,812)	—
	70756	Department of Corrections- Division of Institutions	(153,987)	120,461	11,254	7,257	19,565	2,582	13,231	—	51,681	2,542	(9,595)	12,502	(131,431)	(131,431)	—
	70757	Western Regional Field Units	(307,732)	119,213	22,982	14,376	38,757	5,115	26,209	—	3,348	7,124	2,675	24,767	(260,354)	(260,354)	—
	70761	Eastern Reg Corr Field Unit	(271,226)	108,792	23,426	11,266	30,374	4,008	20,540	—	5,568	26,681	4,051	19,412	(204,039)	(204,039)	—
	70767	Adult Community Service	(3,742,974)	1,538,763	214,602	171,112	461,311	60,880	311,953	—	115,071	81,528	11,696	294,795	(3,098,924)	(3,098,924)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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

					LESS: FY 2022			PLUS: FY 2022						Calculated				
					Deferred			Deferred						6/30/2022		Actual		
					Inflows			Outflows						Net		6/30/2022		
					Expected			Expected						OPEB		Net OPEB		
					Change In			Change In						Employer		Normal		
					Assumptions			Assumptions						Contributions		Liability		
					Experience			Experience						Expense		Liability		
					Contributions			Contributions						Contributions		Difference		
Employer	Entity	6/30/2021 Net OPEB	PLUS: FY 2021 Deferred	LESS: FY 2021 Deferred	Investment	Expected vs Actual	Inflows Change In	Deferred Inflows	Expected vs Actual	Outflows Change In	Deferred Outflows	Expected vs Actual	Employer OPEB	Normal Employer	Net OPEB	6/30/2022 Liability	6/30/2022 Liability	Difference
70768	Keen Mtn Correctional Center	(608,328)	231,357	41,297	28,320	76,349	10,076	3,797	51,630	—	2,959	11,993	6,132	48,790	(512,886)	(512,886)	—	
70769	Greensville Correctional Center	(1,435,140)	559,882	216,819	55,722	150,225	19,825	19,119	101,587	—	5,823	263,453	52,949	96,000	(1,009,156)	(1,009,156)	—	
70770	Dillwyn Correctional Center	(631,527)	247,308	69,254	26,330	70,984	9,368	9,485	48,002	—	2,751	72,750	14,652	45,363	(476,848)	(476,848)	—	
70771	Indian Creek Correctional Center	(493,984)	196,712	42,530	21,012	56,648	7,476	9,559	38,307	—	2,196	41,352	8,303	36,201	(380,540)	(380,540)	—	
70772	Haynesville Correctional Center	(748,319)	285,750	81,506	27,877	75,154	9,918	4,485	50,822	—	2,913	125,652	25,289	48,025	(504,858)	(504,858)	—	
70773	Coffeewood Correctional Center	(568,685)	212,086	60,950	22,321	60,176	7,942	205	40,693	—	2,332	80,631	18,750	38,454	(404,241)	(404,241)	—	
70774	Lunenburg Correctional Center	(527,905)	208,980	49,295	22,313	60,154	7,939	8,456	40,678	—	2,332	49,956	8,465	38,442	(404,093)	(404,093)	—	
70775	Pocahontas State Correctional Center	(563,273)	218,439	47,980	27,810	74,974	9,894	21,183	50,700	—	2,906	13,263	4,069	47,911	(503,648)	(503,648)	—	
70776	Green Rock Correctional Center	(543,555)	204,283	61,568	23,103	62,285	8,220	1,303	42,119	—	2,414	58,512	14,100	39,802	(418,408)	(418,408)	—	
70777	Department of Juvenile Justice	(807,404)	301,115	271,791	31,465	84,829	11,195	288	57,364	—	3,288	251,019	78,546	54,211	(569,851)	(569,851)	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

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 Expected	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows Expected	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Employer OPEB Expense	LESS: FY 2022 Deferred Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference	
																		Change in Proportion and Difference Between Expected and Actual Contributions
	7XXXX	Virginia Law Officers' Retirement System Employees	(26,163,004)	10,555,802	2,929,717	1,137,255	3,065,996	404,625	1,488,873	2,073,323	—	118,836	3,296,276	508,246	1,959,283	(20,596,270)	(20,596,270)	—
			\$ (344,720,384)	\$ 137,389,692	\$ 27,533,912	\$ 16,297,270	\$ 43,936,860	\$ 5,798,417	\$ 31,438,271	\$ 29,711,486	\$ —	\$ 1,703,016	\$ 31,288,845	\$ 2,557,067	\$ 28,077,270	\$(295,152,278)	\$(295,152,278)	\$ —