

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
<b>VRS Virginia Sickness and Disability Program Plan Total</b>		<b>\$ (196,195,272)</b>	<b>\$ 32,819,884</b>	<b>\$ 34,852,531</b>	<b>\$ —</b>	<b>\$ 45,795,698</b>	<b>\$ 9,061,548</b>	<b>\$ 7,453,020</b>	<b>\$ 20,751,180</b>	<b>\$ 15,013,943</b>	<b>\$ 2,941,575</b>	<b>\$ 7,453,020</b>	<b>\$ 20,684,310</b>	<b>\$ 26,994,128</b>	<b>\$(220,688,285)</b>	<b>\$(220,688,285)</b>	<b>\$ —</b>
<b>Employer Allocation</b>																	
21156	Department of State Police - Troopers	(4,322,123)	977,232	655,376	—	1,002,917	198,446	312,481	454,447	328,802	64,420	41,020	383,558	591,166	(4,833,030)	(4,833,030)	—
30100	Senate	(257,997)	35,043	42,596	—	61,971	12,262	6,447	28,080	20,317	3,981	4,031	27,714	36,528	(298,635)	(298,635)	—
30101	House of Delegates	(426,136)	59,989	62,294	—	98,658	19,521	1,742	44,704	32,345	6,337	2,988	44,714	58,155	(475,429)	(475,429)	—
30103	Magistrate System	(835,497)	113,481	172,346	—	195,140	38,612	438	88,423	63,976	12,534	40,950	97,320	115,025	(940,374)	(940,374)	—
30107	Division of Legislative Services	(249,149)	33,841	54,433	—	58,271	11,530	421	26,404	19,104	3,743	14,600	29,656	34,347	(280,803)	(280,803)	—
30109	Division of Legislative Automated Systems	(77,242)	10,492	13,773	—	18,065	3,575	135	8,186	5,923	1,160	2,050	8,567	10,650	(87,062)	(87,062)	—
30110	Joint Legislative Audit and Review Commission	(119,914)	16,286	21,040	—	30,729	6,080	10,093	13,924	10,074	1,974	2,900	12,729	18,113	(148,082)	(148,082)	—
30111	Supreme Court	(824,197)	111,946	130,648	—	191,627	37,917	—	86,831	62,824	12,309	11,179	88,805	112,953	(923,448)	(923,448)	—
30112	Judicial Inquiry and Review Commission	(17,638)	5,343	2,578	—	4,039	799	2,435	1,830	1,324	259	287	1,361	2,379	(19,464)	(19,464)	—

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30114	General District Courts	(1,348,685)	218,817	204,726	—	308,970	61,136	28,291	140,002	101,295	19,846	27,657	137,395	182,122	(1,488,918)	(1,488,918)	—
30115	Juvenile and Domestic Relations District Courts	(875,364)	140,356	136,142	—	200,128	39,599	16,924	90,683	65,611	12,855	22,130	90,077	117,962	(964,407)	(964,407)	—
30116	Combined District Courts	(256,584)	40,628	44,226	—	56,457	11,171	4,556	25,582	18,509	3,626	18,208	27,655	33,279	(272,065)	(272,065)	—
30117	Virginia State Bar	(304,416)	41,347	68,036	—	70,466	13,943	—	31,930	23,102	4,526	21,092	36,827	41,536	(339,573)	(339,573)	—
30119	Office of the Lieutenant Governor	(4,865)	1,836	711	—	921	182	972	417	302	59	793	350	541	(4,435)	(4,435)	—
30121	Office of the Governor	(60,271)	22,050	12,175	—	14,357	2,841	12,423	6,505	4,707	922	2,728	4,432	8,463	(69,186)	(69,186)	—
30122	Department of Planning and Budget	(184,933)	25,118	36,307	—	42,389	8,387	—	19,207	13,897	2,723	10,426	21,361	24,985	(204,269)	(204,269)	—
30123	Department of Military Affairs	(621,625)	90,133	108,362	—	149,891	29,658	22,363	67,919	49,141	9,628	13,980	67,137	88,351	(722,312)	(722,312)	—
30125	Virginia Court of Appeals	(183,541)	24,929	31,127	—	39,342	7,785	—	17,827	12,898	2,527	16,349	20,861	23,190	(189,594)	(189,594)	—
30127	Department of Emergency Management	(388,153)	128,648	73,912	—	86,450	17,105	60,854	39,172	28,342	5,553	29,492	29,630	50,956	(416,593)	(416,593)	—
30128	Virginia Veterans Care Center	(394,078)	53,525	68,367	—	98,860	19,561	25,333	44,796	32,411	6,350	8,888	42,101	58,272	(476,400)	(476,400)	—
30129	Department of Human Resource Management	(368,062)	72,088	53,805	—	88,569	17,525	27,450	40,133	29,037	5,689	—	33,860	52,208	(426,812)	(426,812)	—

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30132	State Board of Elections	(151,875)	70,571	22,201	—	39,820	7,879	56,583	18,043	13,055	2,558	—	5,714	23,472	(191,889)	(191,889)	—
30133	Auditor of Public Accounts	(414,522)	61,347	71,034	—	90,978	18,002	4,092	41,224	29,827	5,844	29,922	45,669	53,624	(438,419)	(438,419)	—
30136	Virginia Information Technologies Agency (VITA)	(910,267)	137,092	161,983	—	209,272	41,409	10,912	94,827	68,609	13,442	35,035	99,715	123,356	(1,008,479)	(1,008,479)	—
30140	Department of Criminal Justice Services	(312,991)	43,929	45,755	—	80,843	15,996	29,862	36,632	26,504	5,193	—	31,260	47,653	(389,582)	(389,582)	—
30141	Office of the Attorney General and Department of Law	(1,304,404)	177,169	266,829	—	302,738	59,902	—	137,178	99,251	19,446	68,271	152,124	178,448	(1,458,882)	(1,458,882)	—
30143	Office of the Attorney General - Division of Debt Collection	(70,984)	12,943	11,793	—	14,481	2,865	2,604	6,562	4,747	930	8,867	7,432	8,535	(69,781)	(69,781)	—
30146	Science Museum of Virginia	(173,436)	23,557	25,725	—	38,308	7,580	—	17,358	12,559	2,461	8,323	18,765	22,580	(184,606)	(184,606)	—
30147	Office of the State Inspector General	(139,613)	26,646	24,614	—	33,976	6,723	11,213	15,395	11,139	2,182	3,410	13,664	20,026	(163,729)	(163,729)	—
30148	Virginia Commission for the Arts	(7,239)	983	1,203	—	2,116	419	1,570	959	694	136	120	707	1,248	(10,196)	(10,196)	—
30151	Department of Accounts	(518,348)	78,815	89,128	—	121,396	24,020	8,306	55,007	39,799	7,798	10,660	55,674	71,556	(585,001)	(585,001)	—

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															6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
30152	Department of the Treasury	(349,168)	61,789	51,043	—	81,975	16,220	13,511	37,145	26,875	5,265	—	34,131	48,320	(395,032)	(395,032)	—
30154	Department of Motor Vehicles	(3,807,993)	517,217	646,111	—	896,305	177,351	27,443	406,138	293,850	57,572	72,064	417,418	528,323	(4,319,267)	(4,319,267)	—
30156	Department of State Police	(1,501,011)	236,664	219,425	—	349,738	69,202	26,491	158,475	114,660	22,465	2,312	152,069	206,152	(1,685,374)	(1,685,374)	—
30157	Compensation Board	(36,512)	9,276	11,163	—	8,335	1,649	3,565	3,777	2,733	535	5,341	4,310	4,913	(40,165)	(40,165)	—
30160	Virginia Criminal Sentencing Commission	(29,724)	4,569	4,345	—	7,109	1,406	1,064	3,221	2,330	457	—	3,009	4,189	(34,251)	(34,251)	—
30161	Department of Taxation	(1,995,934)	294,438	300,029	—	459,276	90,876	19,028	208,109	150,572	29,500	30,881	209,122	270,718	(2,213,239)	(2,213,239)	—
30162	Department of Accounts - Transfer Payments (CHRF)	(5,474)	759	800	—	1,256	248	13	569	411	81	84	579	739	(6,047)	(6,047)	—
30164	Virginia Management Fellows Administration	(19,384)	17,512	2,834	—	7,212	1,427	21,981	3,268	2,365	463	—	(1,276)	4,253	(34,759)	(34,759)	—
30165	Department of Housing and Community Development	(291,978)	39,657	45,951	—	68,749	13,603	2,195	31,152	22,539	4,416	2,700	31,237	40,523	(331,298)	(331,298)	—
30166	Secretary of the Commonwealth	(18,952)	5,098	8,006	—	5,261	1,041	5,134	2,384	1,725	338	4,201	2,395	3,104	(25,357)	(25,357)	—
30171	State Corporation Commission	(1,924,754)	321,841	304,531	—	441,723	87,403	48,826	200,156	144,817	28,373	46,966	196,809	260,373	(2,128,648)	(2,128,648)	—

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															6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
30172	State Lottery Department	(916,271)	150,481	151,420	—	214,909	42,524	25,315	97,381	70,457	13,804	13,950	95,399	126,679	(1,035,646)	(1,035,646)	—
30174	Virginia College Savings Plan	(398,256)	73,029	58,219	—	99,861	19,760	40,792	45,250	32,739	6,414	—	37,086	58,863	(481,233)	(481,233)	—
30180	Secretary of Administration	(30,194)	4,101	4,688	—	6,489	1,284	—	2,940	2,127	417	2,286	3,338	3,825	(31,271)	(31,271)	—
30181	Department of Labor and Industry	(333,611)	49,518	65,779	—	79,203	15,672	8,321	35,889	25,967	5,087	13,681	37,451	46,688	(381,681)	(381,681)	—
30182	Virginia Employment Commission	(1,477,468)	207,280	310,114	—	347,571	68,774	15,166	157,493	113,950	22,325	77,163	170,820	204,874	(1,674,936)	(1,674,936)	—
30183	Secretary of Natural Resources	—	—	10,800	—	—	—	—	—	—	—	8,736	2,064	—	—	—	—
30184	Secretary of Technology	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30185	Secretary of Education	(7,024)	954	7,372	—	1,823	361	675	826	598	117	5,242	1,809	1,075	(8,784)	(8,784)	—
30186	Secretary of Transportation	(9,516)	1,293	5,354	—	1,589	314	—	720	521	102	5,603	1,813	937	(7,658)	(7,658)	—
30187	Secretary of Public Safety	(25,349)	6,021	3,705	—	5,308	1,050	2,130	2,405	1,740	341	2,244	2,341	3,127	(25,577)	(25,577)	—
30188	Secretary of Health and Human Resources	—	—	3,012	—	—	—	—	—	—	—	2,488	524	—	—	—	—
30190	Secretary of Finance	(14,950)	2,030	4,230	—	3,514	695	84	1,592	1,152	226	1,689	1,927	2,070	(16,927)	(16,927)	—

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30191	Virginia Workers' Compensation Commission	(838,558)	113,897	151,931	—	196,152	38,812	1,536	88,881	64,308	12,599	24,120	93,554	115,622	(945,252)	(945,252)	—
30192	Secretary of Commerce and Trade	(3,767)	3,603	550	—	729	144	2,554	330	239	47	556	(112)	427	(3,508)	(3,508)	—
30193	Secretary of Agriculture and Forestry	(12,204)	8,873	1,783	—	2,756	546	5,961	1,249	904	177	337	49	1,624	(13,285)	(13,285)	—
30194	Department of General Services	(1,554,593)	218,367	250,417	—	371,760	73,560	38,721	168,454	121,880	23,879	18,320	165,779	219,131	(1,791,503)	(1,791,503)	—
30199	Department of Conservation and Recreation	(1,076,484)	183,906	157,366	—	243,313	48,144	30,098	110,251	79,769	15,629	29,333	107,420	143,420	(1,172,517)	(1,172,517)	—
30200	Office of Children's Services	(47,990)	9,882	8,722	—	11,069	2,190	2,728	5,016	3,629	711	1,900	4,745	6,524	(53,340)	(53,340)	—
30201	Department of Education - Central Office Operations	(1,037,029)	169,122	154,578	—	250,133	49,493	52,274	113,341	82,005	16,067	2,462	102,572	147,439	(1,205,377)	(1,205,377)	—
30202	The Library of Virginia	(307,889)	42,932	47,532	—	70,777	14,005	919	32,071	23,204	4,546	6,063	32,953	41,720	(341,073)	(341,073)	—
30203	Woodrow Wilson Rehabilitation Center	(531,826)	74,757	136,937	—	111,046	21,972	2,046	50,317	36,406	7,133	97,151	68,393	65,455	(535,125)	(535,125)	—
30204	The College of William and Mary	(1,978,178)	268,685	502,665	—	447,942	88,634	—	202,974	146,856	28,772	222,091	253,459	264,036	(2,158,618)	(2,158,618)	—

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						Deferred Inflows	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred Outflows	Deferred Change In Experience	Deferred Change In Assumptions						Deferred Change In Proportion
30206	VCU Health System Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
30207	University of Virginia - Academic Division	(14,838,372)	2,793,848	2,169,140	—	3,437,794	680,239	636,993	1,557,754	1,127,074	220,825	94,934	1,427,845	2,026,403	(16,566,661)	(16,566,661)	—
30208	Virginia Polytechnic Institute and State University	(7,340,018)	1,017,589	1,128,219	—	1,681,060	332,629	16,274	761,730	551,129	107,979	164,053	785,634	990,895	(8,100,981)	(8,100,981)	—
30209	University of Virginia Medical Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30211	Virginia Military Institute	(624,842)	89,822	93,356	—	146,738	29,035	7,180	66,491	48,108	9,425	1,663	65,009	86,496	(707,129)	(707,129)	—
30212	Virginia State University	(1,529,989)	228,161	236,276	—	340,564	67,387	16,255	154,318	111,653	21,875	71,275	162,764	200,746	(1,641,171)	(1,641,171)	—
30213	Norfolk State University	(1,616,551)	257,419	263,072	—	363,943	72,013	31,269	164,912	119,317	23,377	70,863	171,652	214,524	(1,753,832)	(1,753,832)	—
30214	Longwood University	(804,361)	135,823	125,702	—	176,960	35,015	21,142	80,185	58,015	11,367	46,485	82,851	104,307	(852,761)	(852,761)	—
30215	University of Mary Washington	(808,834)	109,859	155,067	—	178,022	35,225	—	80,666	58,364	11,435	69,835	94,042	104,934	(857,881)	(857,881)	—
30216	James Madison University	(4,658,460)	904,801	680,995	—	1,097,081	217,078	257,810	497,115	359,674	70,468	—	439,229	646,672	(5,286,809)	(5,286,809)	—
30217	Radford University	(2,045,866)	344,085	311,456	—	530,502	104,970	249,188	240,384	173,923	34,075	9,764	195,978	312,702	(2,556,475)	(2,556,475)	—

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															6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
30218	Virginia School for Deaf and Blind	(269,003)	36,537	46,584	—	62,566	12,380	—	28,350	20,512	4,019	6,723	29,767	36,879	(301,504)	(301,504)	—
30221	Old Dominion University	(3,514,093)	595,237	513,706	—	811,235	160,518	95,656	367,591	265,960	52,108	33,248	349,927	478,180	(3,909,317)	(3,909,317)	—
30222	Department of Professional and Occupational Regulation	(455,684)	69,321	74,339	—	98,649	19,519	5,858	44,700	32,342	6,336	34,719	49,394	58,148	(475,385)	(475,385)	—
30223	Department of Health Professions	(664,631)	108,893	97,159	—	162,555	32,165	42,723	73,658	53,293	10,441	—	65,411	95,818	(783,355)	(783,355)	—
30226	Board of Accountancy	(35,708)	5,221	5,220	—	8,939	1,769	2,535	4,051	2,931	574	—	3,585	5,270	(43,079)	(43,079)	—
30233	Board of Bar Examiners	(29,076)	3,949	4,605	—	5,849	1,157	—	2,650	1,917	376	3,751	3,307	3,445	(28,182)	(28,182)	—
30234	Cooperative Extension and Agricultural Research Service	(153,072)	20,792	24,342	—	36,416	7,206	2,532	16,501	11,939	2,339	1,623	16,348	21,466	(175,492)	(175,492)	—
30236	Virginia Commonwealth University	(10,372,609)	1,855,602	1,533,134	—	2,478,591	490,436	575,558	1,123,112	812,597	159,206	13,640	1,002,902	1,460,999	(11,944,268)	(11,944,268)	—
30238	Virginia Museum of Fine Arts	(548,032)	118,060	80,114	—	128,905	25,506	38,764	58,410	42,261	8,280	—	49,101	75,984	(621,193)	(621,193)	—
30239	Frontier Culture Museum of Virginia	(63,077)	9,888	9,221	—	14,725	2,913	1,091	6,672	4,827	946	—	6,420	8,678	(70,952)	(70,952)	—
30241	Richard Bland College	(98,098)	31,509	37,888	—	26,566	5,257	28,046	12,038	8,710	1,706	19,096	10,434	15,659	(128,021)	(128,021)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
30242	Christopher Newport University	(1,366,245)	253,980	199,724	—	316,365	62,599	56,152	143,353	103,719	20,321	9,367	132,268	186,482	(1,524,559)	(1,524,559)	—
30245	State Council of Higher Education for Virginia	(188,250)	39,213	27,519	—	43,643	8,636	11,065	19,776	14,308	2,803	1,097	17,324	25,724	(210,316)	(210,316)	—
30246	University of Virginia's College at Wise	(367,749)	49,949	79,644	—	82,338	16,292	—	37,309	26,994	5,289	33,965	44,273	48,532	(396,776)	(396,776)	—
30247	George Mason University	(5,948,660)	965,594	915,016	—	1,449,735	286,858	353,547	656,912	475,290	93,120	36,830	594,373	854,543	(6,986,240)	(6,986,240)	—
30261	Virginia Community College System - Central Office Operations	(752,860)	141,784	147,811	—	163,019	32,256	32,056	73,868	53,445	10,471	77,421	81,520	96,091	(785,584)	(785,584)	—
30262	Department of Rehabilitative Services	(2,109,649)	286,542	495,048	—	472,745	93,541	—	214,212	154,987	30,366	224,664	260,726	278,657	(2,278,143)	(2,278,143)	—
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(53,973)	10,695	14,671	—	11,632	2,302	2,728	5,271	3,814	747	9,163	6,419	6,858	(56,055)	(56,055)	—
30268	Virginia Institute of Marine Science	(424,468)	57,653	83,746	—	95,530	18,902	—	43,287	31,319	6,136	30,470	49,735	56,310	(460,356)	(460,356)	—
30270	Virginia Community College System - Shared Services	(205,828)	171,219	30,089	—	51,300	10,151	127,314	23,245	16,819	3,295	—	(6,872)	30,239	(247,215)	(247,215)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
30275	New River Community College	(264,137)	40,371	51,042	—	60,204	11,912	3,712	27,280	19,737	3,867	15,207	29,915	35,487	(290,117)	(290,117)	—
30276	Southside Virginia Community College	(339,476)	46,109	93,306	—	69,407	13,734	—	31,450	22,755	4,458	71,196	46,393	40,913	(334,475)	(334,475)	—
30277	Paul D. Camp Community College	(157,251)	30,419	22,988	—	35,469	7,018	7,299	16,072	11,628	2,278	4,557	15,054	20,906	(170,923)	(170,923)	—
30278	Rappahannock Community College	(243,263)	38,115	35,561	—	58,697	11,614	11,247	26,597	19,243	3,770	—	24,398	34,597	(282,856)	(282,856)	—
30279	Danville Community College	(261,980)	35,584	78,221	—	55,898	11,061	—	25,329	18,326	3,590	51,691	36,216	32,948	(269,372)	(269,372)	—
30280	Northern Virginia Community College	(4,049,490)	558,233	954,161	—	941,610	186,315	6,786	426,667	308,703	60,482	303,710	498,001	555,028	(4,537,594)	(4,537,594)	—
30282	Piedmont Virginia Community College	(431,689)	74,592	63,106	—	93,766	18,554	12,594	42,488	30,741	6,023	25,789	43,488	55,271	(451,859)	(451,859)	—
30283	J. Sargeant Reynolds Community College	(869,577)	118,109	278,421	—	186,453	36,893	—	84,486	61,128	11,976	183,756	123,281	109,903	(898,511)	(898,511)	—
30284	Eastern Shore Community College	(107,946)	18,025	27,268	—	20,889	4,133	2,728	9,465	6,848	1,342	25,092	13,847	12,311	(100,656)	(100,656)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred Outflows	Deferred Change In Experience	Deferred Change In Assumptions						Deferred Change In Proportion
30285	Patrick Henry Community College	(430,178)	73,809	73,617	—	103,100	20,400	22,384	46,717	33,801	6,622	8,462	44,203	60,770	(496,835)	(496,835)	—
30286	Virginia Western Community College	(511,775)	69,511	118,261	—	115,336	22,822	—	52,262	37,813	7,408	50,814	62,568	67,986	(555,804)	(555,804)	—
30287	Dabney S. Lancaster Community College	(137,631)	18,694	26,566	—	28,681	5,675	—	12,996	9,403	1,842	17,862	16,446	16,907	(138,217)	(138,217)	—
30288	Wytheville Community College	(219,837)	29,860	42,300	—	47,833	9,465	—	21,675	15,682	3,072	21,222	25,612	28,197	(230,509)	(230,509)	—
30290	John Tyler Community College	(618,545)	95,626	146,849	—	141,426	27,984	9,593	64,084	46,366	9,084	55,742	75,329	83,364	(681,530)	(681,530)	—
30291	Blue Ridge Community College	(386,054)	65,515	79,766	—	88,661	17,543	10,804	40,174	29,067	5,695	24,011	43,373	52,260	(427,253)	(427,253)	—
30292	Central Virginia Community College	(329,804)	61,691	60,827	—	76,716	15,180	13,958	34,762	25,151	4,928	11,208	34,268	45,220	(369,697)	(369,697)	—
30293	Thomas Nelson Community College	(783,152)	106,371	243,659	—	147,081	29,103	—	66,647	48,220	9,447	236,517	113,706	86,698	(708,785)	(708,785)	—
30294	Southwest Virginia Community College	(178,871)	32,705	35,773	—	47,352	9,370	27,462	21,457	15,524	3,042	7,766	18,055	27,913	(228,192)	(228,192)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	PLUS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	PLUS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
30295	Tidewater Community College	(1,771,742)	240,645	650,777	—	392,148	77,594	—	177,692	128,564	25,189	397,190	264,377	231,150	(1,889,754)	(1,889,754)	—
30296	Virginia Highlands Community College	(222,799)	38,672	47,320	—	48,497	9,596	6,820	21,975	15,900	3,115	24,773	25,477	28,588	(233,708)	(233,708)	—
30297	Germanna Community College	(532,827)	72,370	96,117	—	130,603	25,843	22,970	59,180	42,818	8,389	14,788	58,419	76,985	(629,381)	(629,381)	—
30298	Lord Fairfax Community College	(496,060)	67,376	120,525	—	113,410	22,440	—	51,388	37,181	7,285	47,177	62,362	66,847	(546,513)	(546,513)	—
30299	Mountain Empire Community College	(204,670)	36,453	29,920	—	47,425	9,384	6,869	21,490	15,548	3,046	1,282	19,861	27,956	(228,544)	(228,544)	—
30301	Department of Agriculture and Consumer Services	(1,121,531)	152,330	189,827	—	257,628	50,977	—	116,738	84,462	16,548	36,269	123,970	151,858	(1,241,504)	(1,241,504)	—
30310	Virginia Economic Development Partnership	(439,713)	90,267	66,422	—	115,634	22,880	71,984	52,397	37,910	7,427	1,769	37,785	68,160	(557,238)	(557,238)	—
30320	Virginia Tourism Authority	(244,440)	48,256	35,733	—	55,523	10,986	12,221	25,159	18,203	3,566	5,654	23,230	32,727	(267,562)	(267,562)	—
30330	Virginia - Israel Advisory Board	(4,747)	3,528	694	—	1,062	210	2,383	481	348	68	169	8	626	(5,120)	(5,120)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
30350	Department of Small Business and Supplier Diversity	(112,753)	32,451	22,260	—	25,975	5,140	14,042	11,770	8,516	1,668	5,821	10,080	15,311	(125,175)	(125,175)	—
30400	Jamestown-Yorktown Commemoration	(37,787)	28,482	5,524	—	5,605	1,109	18,805	2,540	1,838	360	11,848	56	3,306	(27,012)	(27,012)	—
30402	Marine Resources Commission	(143,987)	38,458	21,048	—	35,469	7,018	22,006	16,072	11,628	2,278	—	11,076	20,907	(170,923)	(170,923)	—
30403	Department of Game and Inland Fisheries	(628,472)	116,401	114,728	—	143,451	28,384	25,080	65,001	47,030	9,214	30,848	64,895	84,558	(691,284)	(691,284)	—
30405	Virginia Racing Commission	(11,203)	1,521	1,750	—	2,940	582	1,198	1,332	964	189	93	1,139	1,733	(14,168)	(14,168)	—
30407	Virginia Port Authority	(3,179)	432	3,396	—	715	141	—	324	234	46	2,522	851	420	(3,442)	(3,442)	—
30409	Department of Mines, Minerals and Energy	(494,529)	67,169	103,045	—	116,262	23,005	3,055	52,681	38,116	7,468	25,062	57,669	68,530	(560,261)	(560,261)	—
30411	Department of Forestry	(422,722)	65,826	70,041	—	98,068	19,404	6,820	44,437	32,151	6,299	8,916	44,650	57,806	(472,582)	(472,582)	—
30413	Commission on Virginia Alcohol Safety Action Program	(29,037)	3,944	5,243	—	6,394	1,265	—	2,897	2,096	411	2,242	3,310	3,769	(30,808)	(30,808)	—
30417	Gunston Hall	(6,023)	818	1,766	—	1,406	278	—	637	461	90	732	789	829	(6,775)	(6,775)	—
30423	Department of Historic Resources	(117,893)	16,013	20,119	—	27,312	5,404	—	12,376	8,954	1,754	3,142	12,970	16,100	(131,619)	(131,619)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated		Difference
															6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
30425	Jamestown - Yorktown Foundation	(331,805)	53,323	51,356	—	74,913	14,823	6,510	33,945	24,560	4,812	11,705	34,218	44,158	(361,002)	(361,002)	—
30440	Department of Environmental Quality	(2,205,628)	299,577	402,142	—	513,379	101,582	—	232,625	168,309	32,976	70,119	247,774	302,609	(2,473,960)	(2,473,960)	—
30454	Office of Commonwealth Preparedness	—	—	2,481	—	—	—	—	—	—	—	2,050	431	—	—	—	—
30505	Department of Rail and Public Transportation	(219,287)	42,399	41,140	—	55,880	11,057	27,530	25,321	18,320	3,589	7,504	21,415	32,938	(269,284)	(269,284)	—
30506	Motor Vehicle Dealer Board	(52,659)	7,153	10,323	—	12,008	2,376	—	5,441	3,937	771	3,214	6,062	7,077	(57,865)	(57,865)	—
30510	Virginia Department of Transportation	(4,876,374)	765,278	755,051	—	1,153,923	228,326	140,701	522,872	378,309	74,119	34,862	498,386	680,177	(5,560,726)	(5,560,726)	—
30511	Virginia Department of Transportation	(1,273,680)	269,951	186,193	—	291,054	57,591	77,753	131,884	95,421	18,695	23,020	116,276	171,560	(1,402,584)	(1,402,584)	—
30512	Virginia Department of Transportation	(1,635,072)	222,082	282,281	—	383,356	75,854	6,261	173,708	125,682	24,624	35,271	180,043	225,968	(1,847,382)	(1,847,382)	—
30513	Virginia Department of Transportation	(1,035,204)	227,310	157,016	—	248,922	49,254	96,262	112,793	81,608	15,989	4,697	91,438	146,728	(1,199,551)	(1,199,551)	—
30514	Virginia Department of Transportation	(1,722,045)	289,309	282,387	—	404,331	80,004	53,570	183,212	132,558	25,971	25,320	175,841	238,331	(1,948,457)	(1,948,457)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	PLUS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	PLUS: FY 2020 Deferred Inflows Change In Proportion	LESS: FY 2020 Deferred Outflows vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
30515	Virginia Department of Transportation	(1,988,145)	340,606	298,851	—	449,951	89,032	57,134	203,884	147,515	28,902	58,819	200,304	265,224	(2,168,307)	(2,168,307)	—
30516	Virginia Department of Transportation	(1,227,358)	264,172	210,347	—	278,772	55,160	77,934	126,319	91,394	17,906	53,987	116,720	164,322	(1,343,395)	(1,343,395)	—
30517	Virginia Department of Transportation	(1,039,364)	242,207	151,939	—	241,179	47,722	81,345	109,284	79,069	15,492	5,265	90,159	142,160	(1,162,233)	(1,162,233)	—
30518	Virginia Department of Transportation	(1,391,456)	207,495	224,880	—	320,415	63,400	15,004	145,188	105,047	20,581	33,376	148,267	188,867	(1,544,068)	(1,544,068)	—
30519	Virginia Department of Transportation	(2,594,172)	374,218	429,019	—	595,175	117,767	17,732	269,689	195,126	38,230	79,013	280,283	350,825	(2,868,131)	(2,868,131)	—
30601	Department of Health	(7,913,164)	1,074,798	1,310,912	—	1,831,008	362,300	—	829,676	600,289	117,610	184,566	866,146	1,079,282	(8,823,581)	(8,823,581)	—
30602	Department of Medical Assistance Services	(1,499,952)	253,253	219,269	—	378,333	74,860	143,718	171,432	124,035	24,301	—	142,945	223,007	(1,823,173)	(1,823,173)	—
30606	Virginia Board for People With Disabilities	(28,331)	3,848	4,495	—	6,525	1,291	—	2,957	2,139	419	613	3,066	3,848	(31,448)	(31,448)	—
30701	Department of Corrections - Central Administration	(960,807)	165,388	140,455	—	228,366	45,186	43,538	103,478	74,869	14,668	—	94,072	134,608	(1,100,485)	(1,100,485)	—
30702	Department for the Blind and Vision Impaired	(335,494)	53,137	70,337	—	75,330	14,905	6,138	34,134	24,696	4,839	28,577	38,213	44,402	(363,010)	(363,010)	—

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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, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference	
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Experience	Deferred Outflows Change In Assumptions						
30703	Central State Hospital	(1,542,900)	242,824	249,938	—	378,717	74,936	95,559	171,606	124,161	24,326	19,780	157,560	223,233	(1,825,026)	(1,825,026)	—
30704	Eastern State Hospital	(1,230,576)	167,141	378,283	—	307,056	60,757	73,029	139,135	100,667	19,723	161,323	163,010	180,991	(1,479,693)	(1,479,693)	—
30705	Southwestern Virginia Mental Health Institute	(939,618)	143,602	146,184	—	233,604	46,223	65,582	105,852	76,586	15,005	7,167	94,965	137,697	(1,125,731)	(1,125,731)	—
30706	Western State Hospital	(1,422,101)	260,375	207,889	—	336,781	66,639	72,256	152,604	110,413	21,632	—	136,215	198,514	(1,622,941)	(1,622,941)	—
30707	Central Virginia Training Center	(349,679)	47,495	558,494	—	35,785	7,081	—	16,215	11,732	2,299	579,718	142,228	21,094	(172,446)	(172,446)	—
30708	Commonwealth Center for Children and Adolescents	(338,378)	118,046	60,398	—	77,875	15,409	59,241	35,287	25,531	5,002	12,951	25,108	45,904	(375,280)	(375,280)	—
30711	Virginia Correctional Enterprises	(437,163)	90,048	63,906	—	85,446	16,907	24,651	38,718	28,013	5,488	61,163	43,247	50,365	(411,761)	(411,761)	—
30716	Virginia Correctional Center for Women	(234,100)	39,738	52,507	—	53,032	10,493	6,560	24,030	17,386	3,406	20,510	27,323	31,258	(255,557)	(255,557)	—
30718	Bland Correctional Center	(143,733)	31,244	28,581	—	34,050	6,737	11,305	15,429	11,163	2,187	6,138	14,233	20,070	(164,082)	(164,082)	—
30720	Department of Behavioral Health & Developmental Services	(1,511,528)	419,704	220,962	—	368,618	72,938	231,014	167,030	120,850	23,677	—	114,716	217,281	(1,776,364)	(1,776,364)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
30723	Southeastern Virginia Training Center	(489,037)	80,453	96,394	—	117,872	23,324	25,310	53,411	38,644	7,571	19,808	53,500	69,480	(568,030)	(568,030)	—
30724	Catawba Hospital	(551,858)	89,020	80,673	—	126,818	25,093	11,092	57,464	41,577	8,146	7,359	55,590	74,752	(611,130)	(611,130)	—
30725	Northern Virginia Training Center	—	—	209,211	—	—	—	—	—	—	—	169,422	39,789	—	—	—	—
30726	Southside Virginia Training Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30728	Northern Virginia Mental Health Institute	(888,765)	197,430	145,062	—	226,573	44,832	132,506	102,666	74,281	14,553	12,276	78,229	133,552	(1,091,855)	(1,091,855)	—
30729	Piedmont Geriatric Hospital	(596,375)	101,297	108,020	—	143,910	28,475	34,098	65,209	47,180	9,244	16,678	62,604	84,825	(693,491)	(693,491)	—
30733	Sussex I State Prison	(111,145)	15,095	42,598	—	26,013	5,147	253	11,787	8,528	1,671	21,768	16,288	15,332	(125,351)	(125,351)	—
30734	Sussex II State Prison	(94,252)	12,803	46,282	—	24,396	4,827	8,827	11,054	7,998	1,567	26,575	15,407	14,381	(117,561)	(117,561)	—
30735	Wallen Ridge State Prison	(210,871)	31,718	33,349	—	48,731	9,642	2,542	22,081	15,976	3,130	3,852	22,267	28,724	(234,835)	(234,835)	—
30737	St. Brides Correctional Center	(168,571)	22,895	37,930	—	38,743	7,666	—	17,555	12,702	2,489	13,205	20,199	22,838	(186,703)	(186,703)	—
30738	Southwestern Virginia Training Center	(59,565)	8,090	320,694	—	893	177	—	405	293	57	303,486	65,220	525	(4,303)	(4,303)	—
30739	Southern Virginia Mental Health Institute	(389,879)	71,707	56,994	—	96,398	19,075	35,095	43,681	31,604	6,192	—	36,530	56,822	(464,549)	(464,549)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated		Difference
															6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
30741	Red Onion State Prison	(219,542)	36,827	34,617	—	49,505	9,796	5,665	22,432	16,230	3,180	8,459	22,614	29,181	(238,564)	(238,564)	—
30742	Department of Corrections - Employee Relations and Training	(247,775)	45,034	49,677	—	60,422	11,956	18,751	27,379	19,809	3,881	10,912	26,006	35,616	(291,176)	(291,176)	—
30743	Fluvanna Women's Correctional Center	(288,211)	132,985	53,906	—	79,593	15,749	122,548	36,066	26,094	5,112	9,548	13,561	46,916	(383,557)	(383,557)	—
30745	Nottoway Correctional Center	(245,342)	56,576	41,438	—	59,481	11,769	26,657	26,952	19,500	3,821	4,604	21,664	35,060	(286,630)	(286,630)	—
30747	Marion Correctional Treatment Center	(172,417)	41,075	28,568	—	41,285	8,169	18,138	18,707	13,535	2,652	2,728	15,264	24,335	(198,951)	(198,951)	—
30748	Hiram W. Davis Medical Center	(353,544)	48,020	65,825	—	88,046	17,422	20,354	39,896	28,866	5,655	11,265	39,093	51,899	(424,295)	(424,295)	—
30749	Buckingham Correctional Center	(186,503)	25,332	29,294	—	42,942	8,497	—	19,458	14,079	2,758	3,854	20,129	25,314	(206,940)	(206,940)	—
30751	Department for the Deaf and Hard-of-Hearing	(25,113)	3,411	5,669	—	6,182	1,223	1,181	2,801	2,027	397	1,651	2,933	3,645	(29,793)	(29,793)	—
30752	Deep Meadow Correctional Center	(232,668)	31,602	70,711	—	58,123	11,501	14,059	26,337	19,056	3,733	29,708	30,790	34,262	(280,098)	(280,098)	—
30753	Deerfield Correctional Center	(238,495)	43,896	47,247	—	51,608	10,211	9,374	23,385	16,919	3,315	24,735	26,412	30,420	(248,693)	(248,693)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
30754	Augusta Correctional Center	(136,572)	19,822	22,441	—	30,390	6,013	1,051	13,770	9,963	1,952	7,437	14,986	17,912	(146,449)	(146,449)	—
30756	Department of Corrections - Division of Institutions	(1,140,366)	189,583	171,750	—	272,012	53,823	48,907	123,256	89,178	17,472	4,092	112,791	160,336	(1,310,822)	(1,310,822)	—
30757	Western Region Correctional Field Units	(44,968)	10,520	6,573	—	11,921	2,359	8,894	5,402	3,908	766	—	3,700	7,026	(57,445)	(57,445)	—
30761	Baskerville Correctional Center	(78,086)	10,702	11,415	—	17,655	3,493	79	8,000	5,788	1,134	2,110	8,325	10,407	(85,076)	(85,076)	—
30765	Department of Social Services	(4,452,711)	604,786	802,610	—	1,040,721	205,926	5,063	471,577	341,196	66,848	122,084	498,781	613,449	(5,015,208)	(5,015,208)	—
30766	Virginia Parole Board	(20,718)	2,814	11,714	—	5,460	1,080	2,295	2,474	1,790	351	6,895	3,855	3,218	(26,306)	(26,306)	—
30767	Division of Community Corrections	(432,394)	85,971	82,136	—	103,173	20,415	29,752	46,750	33,825	6,627	15,635	42,689	60,816	(497,189)	(497,189)	—
30768	Keen Mountain Correctional Center	(143,144)	19,442	29,965	—	33,806	6,689	1,452	15,319	11,083	2,171	7,189	16,867	19,927	(162,912)	(162,912)	—
30769	Greensville Correctional Center	(382,679)	61,866	65,847	—	89,087	17,627	8,170	40,367	29,207	5,722	8,689	40,764	52,510	(429,305)	(429,305)	—
30770	Dillwyn Correctional Center	(215,442)	33,960	31,494	—	48,100	9,517	3,843	21,795	15,769	3,090	8,067	22,278	28,352	(231,789)	(231,789)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
30771	Indian Creek Correctional Center	(137,808)	20,135	22,621	—	30,720	6,078	1,170	13,920	10,071	1,973	7,285	15,083	18,107	(148,037)	(148,037)	—
30772	Haynesville Correctional Center	(231,295)	31,416	40,919	—	55,871	11,055	6,937	25,316	18,317	3,589	5,716	25,415	32,932	(269,240)	(269,240)	—
30773	Coffeewood Correctional Center	(148,225)	20,132	34,821	—	36,101	7,143	5,536	16,358	11,835	2,319	10,598	17,894	21,279	(173,969)	(173,969)	—
30774	Lunenburg Correctional Center	(142,575)	19,817	20,843	—	35,222	6,969	7,528	15,960	11,547	2,262	—	14,580	20,761	(169,732)	(169,732)	—
30775	Pocahontas State Correctional Center	(171,690)	29,923	36,871	—	38,793	7,676	5,208	17,578	12,718	2,492	14,336	19,113	22,867	(186,945)	(186,945)	—
30776	Green Rock Correctional Center	(193,429)	29,637	31,644	—	46,428	9,187	7,437	21,038	15,221	2,982	2,782	20,097	27,366	(223,734)	(223,734)	—
30777	Department of Juvenile Justice	(2,643,849)	359,098	459,351	—	618,109	122,305	3,628	280,081	202,645	39,703	59,240	292,166	364,343	(2,978,652)	(2,978,652)	—
30778	Department of Forensic Science	(1,016,252)	196,433	148,561	—	237,982	47,089	49,983	107,836	78,021	15,286	—	95,740	140,278	(1,146,829)	(1,146,829)	—
30785	River North Correctional Center	(182,618)	27,280	36,102	—	43,731	8,653	6,019	19,815	14,337	2,809	7,770	20,153	25,777	(210,736)	(210,736)	—
30794	Virginia Center for Behavioral Rehabilitation	(820,293)	163,896	153,555	—	216,074	42,754	133,739	97,908	70,839	13,879	27,282	78,723	127,364	(1,041,252)	(1,041,252)	—
30841	Department of Aviation	(113,499)	15,417	17,397	—	28,138	5,567	6,059	12,750	9,225	1,807	665	11,791	16,586	(135,591)	(135,591)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred Outflows	Deferred Change In Experience	Deferred Change In Assumptions						Deferred Change In Proportion
30848	Indigent Defense Commission	(1,507,035)	204,691	257,619	—	344,232	68,113	—	155,980	112,855	22,111	58,123	167,298	202,907	(1,658,848)	(1,658,848)	—
30851	Tobacco Indemnification & Revitalization Commission	(37,513)	5,096	8,995	—	8,188	1,620	—	3,710	2,684	526	4,993	4,674	4,826	(39,459)	(39,459)	—
30852	Virginia Tobacco Settlement Foundation	(55,641)	7,558	9,551	—	12,548	2,483	—	5,686	4,114	806	2,790	6,198	7,397	(60,468)	(60,468)	—
30912	Department of Veterans Services	(501,239)	173,377	73,273	—	124,977	24,729	114,077	56,630	40,973	8,028	—	30,696	73,667	(602,258)	(602,258)	—
30913	Veterans Services Foundation	(4,160)	565	689	—	953	188	—	432	312	61	134	456	561	(4,591)	(4,591)	—
30922	Sitter-Barfoot Veterans Care Center	(615,661)	124,739	110,424	—	137,584	27,224	33,234	62,343	45,106	8,837	39,437	61,749	81,098	(663,014)	(663,014)	—
30937	Southern Virginia Higher Education Center	(99,686)	14,329	14,572	—	21,918	4,337	653	9,932	7,186	1,408	4,979	10,632	12,921	(105,621)	(105,621)	—
30938	New College Institute	(37,905)	7,339	5,541	—	8,298	1,642	1,809	3,760	2,721	533	2,026	3,720	4,893	(39,989)	(39,989)	—
30942	Virginia Museum of Natural History	(64,214)	8,722	15,693	—	13,473	2,666	—	6,105	4,417	865	10,610	8,342	7,942	(64,927)	(64,927)	—
30948	Southwest Virginia Higher Education Center	(51,678)	7,020	10,294	—	10,730	2,123	—	4,862	3,518	689	7,174	6,179	6,324	(51,707)	(51,707)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
30957	Commonwealth's Attorneys' Services Council	(21,405)	2,907	3,210	—	5,266	1,042	996	2,386	1,727	338	67	2,219	3,104	(25,379)	(25,379)	—
30960	Department of Fire Programs	(170,180)	31,623	27,401	—	40,062	7,927	8,122	18,153	13,134	2,573	2,046	16,719	23,614	(193,058)	(193,058)	—
30961	Division of Capitol Police	(23,132)	3,142	3,833	—	6,406	1,268	3,712	2,903	2,100	412	372	2,325	3,778	(30,875)	(30,875)	—
30999	Department of Alcoholic Beverage Control	(2,275,925)	500,101	332,705	—	553,092	109,440	235,758	250,620	181,329	35,527	—	200,021	326,018	(2,665,340)	(2,665,340)	—
33010	Virginia Outdoors Foundation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
35106	Arlington County Health Department	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
35129	Fairfax County Health Department	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
35885	Fort Monroe Federal Area Development Authority	(71,611)	17,156	15,801	—	16,087	3,183	5,858	7,290	5,274	1,033	6,717	7,026	9,484	(77,528)	(77,528)	—
70156	Department of State Police	(17,696)	2,499	2,587	—	3,577	708	79	1,621	1,173	230	2,043	1,954	2,109	(17,236)	(17,236)	—
70203	Woodrow Wilson Rehabilitation Center	(17,540)	2,382	3,354	—	3,435	680	—	1,556	1,126	221	3,083	2,112	2,022	(16,551)	(16,551)	—
70204	The College of William and Mary	(53,973)	14,687	7,890	—	12,434	2,460	6,039	5,634	4,076	799	607	4,405	7,329	(59,917)	(59,917)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated		Difference
															6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
70207	University of Virginia - Academic Division	(100,805)	21,262	14,882	—	27,463	5,434	20,636	12,444	9,004	1,764	120	8,468	16,189	(132,347)	(132,347)	—
70208	Virginia Polytechnic Institute and State University	(97,745)	13,277	16,576	—	23,172	4,585	1,316	10,500	7,597	1,488	1,889	10,634	13,659	(111,668)	(111,668)	—
70211	Virginia Military Institute	(21,365)	6,528	3,124	—	4,869	963	2,995	2,206	1,596	313	438	1,646	2,870	(23,459)	(23,459)	—
70212	Virginia State University	(35,452)	8,777	5,182	—	9,993	1,977	9,603	4,528	3,276	642	—	2,720	5,890	(48,154)	(48,154)	—
70213	Norfolk State University	(45,400)	12,895	13,965	—	9,663	1,912	5,456	4,378	3,168	621	9,495	4,968	5,694	(46,565)	(46,565)	—
70214	Longwood University	(35,276)	5,081	5,157	—	7,281	1,441	240	3,299	2,387	468	3,510	3,852	4,292	(35,090)	(35,090)	—
70215	University of Mary Washington	(44,693)	8,546	7,999	—	10,346	2,047	1,952	4,688	3,392	665	1,532	4,460	6,100	(49,854)	(49,854)	—
70216	James Madison University	(68,178)	13,046	9,966	—	16,019	3,170	3,516	7,259	5,252	1,029	—	6,509	9,443	(77,197)	(77,197)	—
70217	Radford University	(51,109)	12,224	11,599	—	11,719	2,319	4,363	5,310	3,842	753	4,030	5,382	6,906	(56,474)	(56,474)	—
70221	Old Dominion University	(106,476)	14,639	15,565	—	23,814	4,712	146	10,791	7,807	1,530	3,831	11,394	14,037	(114,758)	(114,758)	—
70236	Virginia Commonwealth University	(195,312)	41,379	28,552	—	50,136	9,921	29,025	22,718	16,437	3,220	—	17,137	29,554	(241,609)	(241,609)	—
70241	Richard Bland College	(9,064)	1,232	1,455	—	2,084	412	—	944	683	134	224	984	1,227	(10,041)	(10,041)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
70242	Christopher Newport University	(43,790)	5,949	12,247	—	10,697	2,117	1,755	4,847	3,507	687	4,778	5,593	6,308	(51,553)	(51,553)	—
70246	University of Virginia's College at Wise	(13,636)	1,852	3,684	—	3,485	690	1,114	1,579	1,143	224	1,397	1,674	2,055	(16,795)	(16,795)	—
70247	George Mason University	(133,472)	31,336	27,339	—	29,387	5,815	10,416	13,316	9,634	1,888	12,981	12,979	17,321	(141,616)	(141,616)	—
70280	Northern Virginia Community College	(127,017)	17,252	24,640	—	29,616	5,860	—	13,420	9,710	1,902	5,009	14,578	17,457	(142,719)	(142,719)	—
70282	Piedmont Virginia Community College	(6,219)	845	1,907	—	1,781	352	1,215	807	584	114	824	767	1,052	(8,585)	(8,585)	—
70283	J. Sargeant Reynolds Community College	(29,449)	3,999	4,626	—	6,783	1,342	—	3,073	2,224	436	603	3,178	3,997	(32,684)	(32,684)	—
70286	Virginia Western Community College	(17,011)	2,310	4,870	—	4,177	826	759	1,893	1,369	268	1,968	2,168	2,460	(20,127)	(20,127)	—
70291	Blue Ridge Community College	(2,452)	1,831	359	—	609	121	1,372	276	200	39	—	(10)	358	(2,935)	(2,935)	—
70292	Central Virginia Community College	(8,358)	1,135	1,383	—	1,883	372	—	853	617	121	386	922	1,108	(9,070)	(9,070)	—
70293	Thomas Nelson Community College	(17,972)	2,441	3,529	—	3,553	703	—	1,610	1,165	228	3,109	2,174	2,095	(17,125)	(17,125)	—

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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, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred Outflows	Deferred Change In Experience	Deferred Change In Assumptions						Deferred Change In Proportion
70294	Southwest Virginia Community College	(5,356)	2,177	783	—	742	147	1,198	336	243	48	1,874	410	438	(3,576)	(3,576)	—
70296	Virginia Highlands Community College	(3,119)	424	521	—	573	113	—	259	188	37	628	370	339	(2,759)	(2,759)	—
70297	Germanna Community College	(5,592)	759	930	—	1,314	260	33	596	431	84	93	608	775	(6,333)	(6,333)	—
70298	Lord Fairfax Community College	(9,516)	2,678	1,391	—	2,528	500	2,275	1,145	829	162	—	704	1,490	(12,182)	(12,182)	—
70299	Mountain Empire Community College	(5,081)	690	839	—	878	174	—	398	288	56	1,210	611	518	(4,237)	(4,237)	—
70402	Marine Resources Commission	(136,199)	26,793	23,274	—	35,139	6,953	19,189	15,922	11,520	2,257	2,728	12,911	20,711	(169,334)	(169,334)	—
70403	Department of Game and Inland Fisheries	(354,152)	100,961	51,772	—	75,274	14,894	42,908	34,109	24,678	4,835	27,240	28,803	44,372	(362,746)	(362,746)	—
70701	Department of Corrections - Central Administration	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
70716	Virginia Correctional Center for Women	(313,147)	62,231	50,823	—	69,129	13,678	16,272	31,324	22,664	4,440	18,708	31,302	40,749	(333,129)	(333,129)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated		Difference
															6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
70718	Bland Correctional Center	(293,567)	56,309	42,915	—	67,071	13,272	13,258	30,392	21,989	4,308	5,349	28,050	39,535	(323,221)	(323,221)	—
70733	Sussex I State Prison	(478,854)	65,040	99,449	—	108,137	21,397	—	49,000	35,452	6,946	36,829	57,200	63,741	(521,111)	(521,111)	—
70734	Sussex II State Prison	(434,631)	99,493	130,710	—	101,767	20,137	34,588	46,113	33,364	6,537	53,348	52,551	59,987	(490,414)	(490,414)	—
70735	Wallen Ridge State Prison	(593,824)	80,688	96,807	—	137,264	27,160	26	62,198	45,001	8,817	12,960	64,858	80,910	(661,469)	(661,469)	—
70737	St. Brides Correctional Center	(326,625)	57,649	63,307	—	72,870	14,419	10,570	33,019	23,890	4,681	25,275	35,072	42,954	(351,159)	(351,159)	—
70741	Red Onion State Prison	(613,031)	83,264	110,123	—	140,111	27,724	—	63,488	45,935	9,000	27,526	69,170	82,590	(675,196)	(675,196)	—
70743	Fluvanna Women's Correctional Center	(343,989)	46,723	82,862	—	77,555	15,346	—	35,142	25,426	4,982	36,268	43,191	45,716	(373,736)	(373,736)	—
70745	Nottoway Correctional Center	(477,088)	82,890	69,743	—	114,063	22,570	24,508	51,685	37,395	7,327	—	46,240	67,234	(549,669)	(549,669)	—
70747	Marion Correctional Treatment Center	(249,423)	42,179	41,648	—	61,174	12,104	17,488	27,719	20,056	3,929	4,284	24,933	36,058	(294,795)	(294,795)	—
70749	Buckingham Correctional Center	(475,813)	77,979	96,112	—	115,520	22,858	27,451	52,345	37,873	7,420	21,110	52,433	68,092	(556,686)	(556,686)	—
70752	Deep Meadow Correctional Center	(752,468)	139,208	127,737	—	185,674	36,739	66,988	84,134	60,873	11,926	14,127	74,025	109,446	(894,759)	(894,759)	—

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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, 2020**

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated		Difference
															6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
70753	Deerfield Correctional Center	(491,292)	90,104	77,598	—	109,698	21,706	19,182	49,707	35,964	7,046	22,901	49,779	64,662	(528,637)	(528,637)	—
70754	Augusta Correctional Center	(397,669)	67,539	79,594	—	110,243	21,814	75,325	49,954	36,143	7,081	16,924	40,722	64,980	(531,262)	(531,262)	—
70756	Department of Corrections - Division of Institutions	(19,541)	2,655	3,694	—	3,788	749	—	1,716	1,242	243	3,543	2,355	2,233	(18,251)	(18,251)	—
70757	Western Region Correctional Field Units	(177,812)	29,196	29,520	—	41,935	8,298	5,678	19,002	13,748	2,694	2,914	18,323	24,718	(202,084)	(202,084)	—
70761	Baskerville Correctional Center	(164,509)	34,336	24,049	—	38,069	7,533	9,816	17,250	12,481	2,445	1,215	15,232	22,441	(183,458)	(183,458)	—
70767	Division of Community Corrections	(1,981,317)	301,777	308,140	—	474,919	93,972	72,470	215,198	155,701	30,505	15,004	203,948	279,941	(2,288,626)	(2,288,626)	—
70768	Keen Mountain Correctional Center	(344,931)	46,849	56,334	—	81,987	16,223	5,434	37,151	26,879	5,266	4,883	37,111	48,328	(395,098)	(395,098)	—
70769	Greensville Correctional Center	(942,228)	151,219	165,883	—	223,057	44,136	30,710	101,073	73,128	14,328	22,288	100,552	131,480	(1,074,906)	(1,074,906)	—
70770	Dillwyn Correctional Center	(382,130)	53,287	58,337	—	92,773	18,357	14,326	42,038	30,415	5,959	1,952	39,885	54,684	(447,071)	(447,071)	—
70771	Indian Creek Correctional Center	(286,955)	52,263	51,900	—	68,235	13,502	15,602	30,919	22,371	4,383	7,904	29,750	40,221	(328,825)	(328,825)	—

**Virginia Retirement System**

**Finance Division**

**Analysis of Change in Net OPEB Liability - VSDP**

**For the Plan Year Ended and Measurement Date of June 30, 2020**

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
70772	Haynesville Correctional Center	(451,681)	72,906	97,228	—	102,934	20,368	9,114	46,642	33,747	6,612	34,794	51,258	60,675	(496,041)	(496,041)	—
70773	Coffeewood Correctional Center	(346,775)	47,101	68,737	—	78,559	15,544	—	35,597	25,755	5,046	23,544	40,310	46,307	(378,569)	(378,569)	—
70774	Lunenburg Correctional Center	(325,940)	64,074	47,648	—	73,584	14,560	15,952	33,343	24,124	4,727	9,199	30,991	43,376	(354,602)	(354,602)	—
70775	Pocahontas State Correctional Center	(330,707)	55,010	61,439	—	74,276	14,697	8,184	33,656	24,351	4,771	21,569	35,793	43,781	(357,934)	(357,934)	—
70776	Green Rock Correctional Center	(343,027)	49,115	54,141	—	80,069	15,843	2,046	36,281	26,250	5,143	3,177	36,505	47,197	(385,852)	(385,852)	—
70777	Department of Juvenile Justice	(579,796)	78,750	304,027	—	119,238	23,594	—	54,030	39,092	7,659	235,823	106,981	70,287	(574,607)	(574,607)	—
70785	River North Correctional Center	(420,957)	79,588	62,954	—	95,617	18,920	17,824	43,326	31,348	6,142	10,908	40,546	56,361	(460,775)	(460,775)	—
70786	Culpeper Correctional Center for Women	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
70961	Division of Capitol Police	(192,939)	44,636	40,820	—	44,060	8,718	14,822	19,965	14,445	2,830	13,825	19,304	25,970	(212,324)	(212,324)	—
70999	Department of Alcoholic Beverage Control	(247,814)	50,411	40,432	—	60,171	11,906	22,413	27,265	19,727	3,865	3,410	23,563	35,467	(289,962)	(289,962)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VSDP

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
	<b>Total for VRS Virginia Sickness and Disability Program</b>	<b>\$ (196,195,272)</b>	<b>\$ 32,819,884</b>	<b>\$ 34,852,531</b>	<b>\$ —</b>	<b>\$ 45,795,698</b>	<b>\$ 9,061,548</b>	<b>\$ 7,453,020</b>	<b>\$ 20,751,180</b>	<b>\$ 15,013,943</b>	<b>\$ 2,941,575</b>	<b>\$ 7,453,020</b>	<b>\$ 20,684,310</b>	<b>\$ 26,994,128</b>	<b>\$(220,688,285)</b>	<b>\$(220,688,285)</b>	<b>\$ —</b>
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
2XXXX	State Police Officers' Retirement System Employees	(4,322,123)	977,232	655,376	—	1,002,917	198,446	312,481	454,447	328,802	64,420	41,020	383,558	591,166	(4,833,030)	(4,833,030)	—
35885	Fort Monroe Area Development Authority	(71,611)	17,156	15,801	—	16,087	3,183	5,858	7,290	5,274	1,033	6,717	7,026	9,484	(77,528)	(77,528)	—
3XXXX	All Other State Employees	(176,202,583)	29,179,141	31,224,696	—	41,128,723	8,138,095	6,417,034	18,636,456	13,483,892	2,641,801	6,598,092	18,616,728	24,243,182	(198,198,203)	(198,198,203)	—
7XXXX	Virginia Law Officers' Retirement System Employees	(15,598,955)	2,646,355	2,956,658	—	3,647,971	721,824	717,647	1,652,987	1,195,975	234,321	807,191	1,676,998	2,150,296	(17,579,524)	(17,579,524)	—
		<b>\$ (196,195,272)</b>	<b>\$ 32,819,884</b>	<b>\$ 34,852,531</b>	<b>\$ —</b>	<b>\$ 45,795,698</b>	<b>\$ 9,061,548</b>	<b>\$ 7,453,020</b>	<b>\$ 20,751,180</b>	<b>\$ 15,013,943</b>	<b>\$ 2,941,575</b>	<b>\$ 7,453,020</b>	<b>\$ 20,684,310</b>	<b>\$ 26,994,128</b>	<b>\$(220,688,285)</b>	<b>\$(220,688,285)</b>	<b>\$ —</b>