

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021				PLUS: FY 2021			Calculated				Difference	
					Deferred Investment Experience	Deferred Inflows vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	PLUS: FY 2021 Deferred Outflows Investment Experience	PLUS: FY 2021 Deferred Outflows Change In Assumptions	PLUS: FY 2021 Deferred Outflows Change In Proportion	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	6/30/2021 Net OPEB Liability		Actual 6/30/2021 Net OPEB Liability
	VRS Line of Duty Act Plan Total	\$ 418,815,431	\$ 107,704,609	\$ 180,490,254	\$ 2,553,647	\$ 66,769,979	\$ 21,094,671	\$ 31,355,823	\$ 36,766,853	\$ —	\$ 122,037,013	\$ 31,355,823	\$ 40,209,177	\$ 13,632,927	\$ 440,991,605	\$ 440,991,605	\$ —
Employer Allocation																	
21156	State Police Troopers - SPORS	\$ 41,999,732	\$ 9,885,362	\$ 16,545,507	\$ 251,461	\$ 6,574,933	\$ 2,077,222	\$ 1,798,013	\$ 3,620,483	\$ —	\$ 12,017,156	\$ 739,743	\$ 3,752,169	\$ 1,342,449	\$ 43,425,060	\$ 43,425,060	\$ —
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	500,275	108,090	193,496	3,060	80,010	25,278	6,943	44,058	—	146,237	6,390	48,513	16,335	528,441	528,441	—
30123	Department of Military Affairs - Army National Guard	26,844,813	7,981,802	11,662,840	162,185	4,240,628	1,339,744	2,443,105	2,335,100	—	7,750,693	1,357,271	2,452,483	865,842	28,007,818	28,007,818	—
30123	Department of Military Affairs - Air National Guard	5,283,273	1,115,926	2,686,109	37,879	990,406	312,899	47,353	545,366	—	1,810,187	1,316,662	746,722	202,218	6,541,272	6,541,272	—
30127	Virginia Department of Emergency Management	217,491	53,007	102,387	1,330	34,787	10,990	7,810	19,156	—	63,581	18,441	22,488	7,103	229,757	229,757	—
30154	Virginia Department of Motor Vehicles	1,544,256	442,621	641,075	9,313	243,517	76,934	128,321	134,092	—	445,081	51,610	139,562	49,721	1,608,341	1,608,341	—
30172	Virginia State Lottery	174,018	35,789	93,697	1,064	27,830	8,792	834	15,324	—	50,865	25,524	20,184	5,682	183,805	183,805	—
30199	Conservation & Recreation	2,001,016	684,121	821,367	12,773	333,963	105,509	245,291	183,897	—	610,393	129,309	184,063	68,188	2,205,708	2,205,708	—
30407	Virginia Port Authority	804,754	167,938	387,920	5,189	135,677	42,864	6,078	74,710	—	247,979	107,152	98,991	27,701	896,095	896,095	—
30411	Department of Forestry	2,979,788	825,004	1,191,696	17,828	466,155	147,272	229,114	256,688	—	852,001	66,073	246,472	95,178	3,078,783	3,078,783	—
50001	Arlington County	18,944,488	4,085,453	8,108,231	116,550	3,047,422	962,773	237,339	1,678,061	—	5,569,842	1,008,457	1,935,351	622,216	20,127,121	20,127,121	—
50005	Town of Appalachia	108,767	30,329	54,812	532	13,915	4,396	23,055	7,662	—	25,433	12,408	6,856	2,842	91,903	91,903	—

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					Deferred Investment Experience	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 Assumptions	Deferred Outflows Change In Proportion	Calculated					
50025	Town of Boones Mill	65,252	13,055	56,762	466	12,179	3,848	—	6,706	—	22,260	35,323	13,582	2,487	80,436	80,436	—
50026	Town of Pocahontas	43,515	8,897	40,470	266	6,957	2,198	164	3,831	—	12,716	20,745	7,724	1,422	45,951	45,951	—
55113	Buchanan County	1,816,151	434,532	755,359	12,373	323,527	102,212	57,908	178,150	—	591,318	224,207	209,860	66,058	2,136,781	2,136,781	—
55136	Gloucester County	3,349,518	753,238	1,325,077	18,394	480,944	151,945	317,870	264,832	—	879,033	63,870	258,401	98,199	3,176,463	3,176,463	—
55139	Greene County	1,272,361	458,455	561,127	7,118	186,115	58,799	256,724	102,484	—	340,166	72,627	91,011	38,001	1,229,220	1,229,220	—
55152	Lee County	1,881,403	442,012	734,642	10,910	285,261	90,123	124,599	157,079	—	521,379	26,561	159,395	58,245	1,884,049	1,884,049	—
55167	Nottoway County	793,864	199,554	424,176	6,120	160,021	50,555	35,716	88,115	—	292,474	265,549	126,584	32,672	1,056,880	1,056,880	—
55183	Russell County	2,098,894	524,572	884,946	11,874	310,480	98,090	205,450	170,966	—	567,472	84,973	177,969	63,395	2,050,611	2,050,611	—
55197	Wise County	2,126,074	429,022	927,910	13,737	359,189	113,479	2,987	197,787	—	656,498	205,606	247,966	73,337	2,372,314	2,372,314	—
55201	City of Bristol	3,708,443	815,678	1,386,436	22,352	584,438	184,642	95,196	321,820	—	1,068,190	—	338,260	119,328	3,859,999	3,859,999	—
55213	City of Petersburg	5,100,418	1,575,299	2,227,273	30,102	787,078	248,662	590,525	433,404	—	1,438,560	274,591	420,435	160,702	5,198,365	5,198,365	—
55214	City of Portsmouth	13,262,252	4,024,052	5,385,824	74,839	1,956,821	618,219	1,912,220	1,077,522	—	3,576,527	373,121	958,087	399,541	12,924,097	12,924,097	—
55215	City of Radford	1,865,069	373,145	1,010,789	11,608	303,523	95,892	—	167,135	—	554,756	296,246	232,094	61,973	2,004,660	2,004,660	—
55220	City of Suffolk	11,522,199	2,869,324	4,840,967	71,048	1,857,674	586,896	482,731	1,022,927	—	3,395,314	554,209	1,123,907	379,295	12,269,269	12,269,269	—
55221	City of Williamsburg	1,745,455	368,000	705,519	11,409	298,308	94,245	16,476	164,263	—	545,225	138,750	195,390	60,908	1,970,218	1,970,218	—
55222	City of Winchester	4,018,366	937,663	1,675,834	22,286	582,702	184,093	383,529	320,864	—	1,065,017	146,884	327,157	118,973	3,848,534	3,848,534	—
55224	City of Falls Church	1,131,011	349,638	491,925	7,018	183,511	57,977	107,490	101,050	—	335,407	71,192	109,114	37,470	1,212,021	1,212,021	—
55226	Town of Front Royal	826,532	235,956	353,631	4,923	128,712	40,664	74,009	70,875	—	235,251	36,436	73,267	26,278	850,100	850,100	—
55232	City of Franklin	1,266,958	400,533	511,704	11,874	310,480	98,090	126,562	170,966	—	567,472	542,022	224,764	63,394	2,050,611	2,050,611	—
55233	City of Chesapeake	26,187,356	6,044,347	10,957,787	172,763	4,517,209	1,427,124	706,018	2,487,399	—	8,256,207	2,596,578	2,965,865	922,314	29,834,537	29,834,537	—
55234	City of Virginia Beach	41,526,639	10,084,610	17,078,183	254,960	6,666,258	2,106,076	1,505,861	3,670,770	—	12,184,062	1,483,966	4,050,588	1,361,098	44,028,199	44,028,199	—
55235	City of Norton	788,462	224,084	422,439	4,623	120,887	38,192	79,291	66,566	—	220,948	108,156	80,314	24,683	798,415	798,415	—

Virginia Retirement System
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					Deferred Investment Experience	Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2021 Deferred Outflows Investment Experience	PLUS: FY 2021 Deferred Outflows Change In Assumptions						PLUS: FY 2021 Deferred Outflows Change In Proportion
55236	City of Manassas Park	1,239,777	307,692	487,626	7,983	208,730	65,944	51,116	114,937	—	381,500	72,105	126,588	42,616	1,378,584	1,378,584	—
55238	Town of Pound	141,392	49,533	86,727	665	17,394	5,495	42,475	9,578	—	31,791	27,299	11,592	3,550	114,879	114,879	—
55245	Town of Scottsville	92,433	31,483	67,634	599	15,651	4,945	11,132	8,618	—	28,605	33,316	12,069	3,194	103,369	103,369	—
55249	Town of La Crosse	21,736	31,490	8,126	133	3,479	1,099	21,964	1,916	—	6,358	64	(3,076)	711	22,976	22,976	—
55255	Town of Brodnax	21,736	12,642	8,126	266	6,957	2,198	6,692	3,831	—	12,716	16,446	4,240	1,421	45,951	45,951	—
55259	Town of Richlands	1,152,748	299,427	483,220	7,052	184,379	58,251	58,236	101,528	—	336,993	46,161	109,680	37,645	1,217,754	1,217,754	—
55300	Town of Abingdon	522,012	134,619	201,623	3,459	90,447	28,575	25,988	49,804	—	165,311	39,220	54,959	18,466	597,367	597,367	—
55301	Town of Dumfries	239,269	95,097	152,626	1,064	27,830	8,792	90,001	15,324	—	50,865	52,823	16,422	5,682	183,805	183,805	—
55304	Town of South Boston	804,754	183,300	325,199	5,056	132,191	41,763	18,621	72,791	—	241,609	38,918	81,523	26,990	873,075	873,075	—
55306	Town of Remington	65,252	13,628	36,555	399	10,436	3,297	502	5,747	—	19,074	10,578	7,969	2,132	68,927	68,927	—
55310	Town of Smithfield	391,508	115,364	146,369	2,794	73,053	23,080	30,945	40,227	—	133,521	50,093	42,932	14,915	482,489	482,489	—
55314	Town of Jonesville	65,252	29,328	35,369	532	13,915	4,396	14,258	7,662	—	25,433	25,501	10,039	2,842	91,903	91,903	—
55315	Town of Wytheville	891,741	279,858	451,613	7,318	191,336	60,449	86,639	105,359	—	349,709	333,205	140,254	39,065	1,263,706	1,263,706	—
55317	Town of Vienna	891,741	197,082	348,063	5,322	139,155	43,963	29,535	76,626	—	254,337	12,430	81,305	28,413	919,070	919,070	—
55321	Town of Woodstock	369,772	82,026	160,172	2,395	62,617	19,783	6,569	34,480	—	114,446	36,294	40,863	12,783	413,562	413,562	—
55327	Town of Christiansburg	2,153,256	527,335	898,793	13,737	359,189	113,479	84,186	197,787	—	656,498	153,610	226,550	73,338	2,372,314	2,372,314	—
55330	Town of Chatham	65,252	14,127	24,395	399	10,436	3,297	930	5,747	—	19,074	157	6,159	2,132	68,927	68,927	—
55332	City of Manassas	3,436,548	883,111	1,298,987	20,855	545,297	172,276	178,157	300,268	—	996,652	11,865	299,957	111,338	3,601,491	3,601,491	—
55334	Town of Boydton	21,736	4,740	17,636	133	3,479	1,099	339	1,916	—	6,358	7,829	3,794	711	22,976	22,976	—
55338	Town of Quantico	38,070	26,493	14,233	432	11,304	3,571	15,826	6,225	—	20,661	24,653	6,232	2,308	74,660	74,660	—

Virginia Retirement System
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For the Plan Year Ended and Measurement Date of June 30, 2021

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					Deferred Investment Experience	Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred	PLUS: FY 2021 Deferred Outflows Experience	PLUS: FY 2021 Deferred Outflows Assumptions	PLUS: FY 2021 Deferred Outflows Proportion	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	
55354	Town of Big Stone Gap	261,005	103,707	109,283	1,730	45,223	14,287	43,671	24,902	—	82,656	26,568	23,273	9,233	298,684	298,684	—
55355	Town of Luray	435,024	135,951	203,756	2,794	73,053	23,080	42,899	40,227	—	133,521	51,356	46,908	14,916	482,489	482,489	—
55369	Town of Tazewell	706,876	215,266	484,398	4,723	123,498	39,017	62,154	68,004	—	225,720	229,600	109,197	25,214	815,659	815,659	—
55372	Town of Weber City	86,988	31,471	32,521	665	17,394	5,495	12,069	9,578	—	31,791	16,603	10,143	3,551	114,879	114,879	—
55374	Town of Hurt	43,515	24,642	16,268	266	6,957	2,198	13,966	3,831	—	12,716	95	2,229	1,422	45,951	45,951	—
55375	Town of Waverly	130,503	39,212	48,790	798	20,872	6,594	10,946	11,493	—	38,149	314	10,445	4,262	137,854	137,854	—
55378	Town of Courtland	43,515	9,409	16,268	399	10,436	3,297	609	5,747	—	19,074	16,478	7,845	2,132	68,927	68,927	—
55380	Town of Independence	130,503	40,882	64,592	798	20,872	6,594	12,682	11,493	—	38,149	13,017	13,610	4,262	137,854	137,854	—
55382	Town of Grundy	195,755	52,961	101,623	931	24,351	7,693	44,116	13,409	—	44,507	24,940	12,946	4,974	160,830	160,830	—
55389	Town of Pembroke	86,988	18,814	32,521	532	13,915	4,396	1,223	7,662	—	25,433	220	8,215	2,842	91,903	91,903	—
55397	Town of Orange	347,993	80,162	142,354	2,062	53,923	17,036	16,569	29,693	—	98,557	10,043	32,651	11,011	356,144	356,144	—
55417	Norfolk Airport Authority	1,305,029	300,414	505,455	7,717	201,772	63,746	63,203	111,106	—	368,784	14,337	116,053	41,197	1,332,633	1,332,633	—
55487	Capital Region Airport Comm	1,000,508	292,766	471,731	6,253	163,500	51,655	77,267	90,031	—	298,832	100,294	101,214	33,383	1,079,856	1,079,856	—
55858	Peumansend Creek Regional Jail Authority	1,827,040	365,537	1,932,401	13,571	354,836	112,103	—	195,390	—	648,541	1,395,005	397,408	72,448	2,343,562	2,343,562	—
55861	Breaks Interstate Park Commission	43,515	8,706	46,024	266	6,957	2,198	—	3,831	—	12,716	26,191	7,859	1,422	45,951	45,951	—
55869	RSW Regional Jail Authority	—	946,014	—	—	—	—	760,521	—	—	—	—	(185,493)	—	—	—	—

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					Deferred Investment Experience	Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience								
55899	Shenandoah Valley Regional Airport Commission	266,450	105,134	99,615	1,364	35,655	11,265	75,057	19,633	—	65,168	—	9,339	7,278	235,490	235,490	—
55922	Piedmont Regional Jail Authority	2,240,286	656,480	1,042,170	11,974	313,091	98,915	388,816	172,403	—	572,244	165,427	179,907	63,927	2,067,854	2,067,854	—
70156	Department of State Police	261,005	85,653	110,380	1,197	31,308	9,891	76,402	17,240	—	57,223	11,226	10,005	6,393	206,781	206,781	—
70203	Wilson Workforce And Rehabilitation Center	152,281	46,820	68,307	798	20,872	6,594	30,379	11,493	—	38,149	9,748	10,574	4,261	137,854	137,854	—
70204	College of William And Mary	456,760	109,672	259,714	2,927	76,532	24,179	14,932	42,142	—	139,879	94,536	56,385	15,626	505,464	505,464	—
70207	University of Va - Academic	1,109,275	292,577	507,163	6,652	173,936	54,952	74,247	95,778	—	317,906	79,210	106,502	35,515	1,148,783	1,148,783	—
70208	Vpi & Su - Academic	957,035	264,203	396,508	6,386	166,985	52,756	61,703	91,950	—	305,202	99,927	102,989	34,093	1,102,875	1,102,875	—
70211	Va Military Institute	239,269	83,989	153,910	1,597	41,745	13,188	30,525	22,987	—	76,298	71,345	31,308	8,523	275,708	275,708	—
70212	Virginia State University	282,743	124,353	125,326	1,730	45,223	14,287	58,137	24,902	—	82,656	16,622	21,345	9,234	298,684	298,684	—
70213	Norfolk State University	500,275	141,573	246,694	2,129	55,659	17,585	149,037	30,649	—	101,730	49,285	26,566	11,363	367,611	367,611	—
70214	Longwood University	391,508	96,744	207,953	2,395	62,617	19,783	16,150	34,480	—	114,446	52,025	46,039	12,782	413,562	413,562	—
70215	University of Mary Washington	369,772	95,115	179,209	2,395	62,617	19,783	18,477	34,480	—	114,446	50,713	44,300	12,783	413,562	413,562	—

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70216	James Madison University	1,152,748	242,121	758,690	6,386	166,985	52,756	88,325	91,950	—	305,202	286,423	131,667	34,094	1,102,875	1,102,875	—
70217	Radford University	478,496	116,053	198,522	2,794	73,053	23,080	32,717	40,227	—	133,521	15,948	43,325	14,915	482,489	482,489	—
70221	Old Dominion University	935,256	244,486	418,004	5,987	156,542	49,456	49,162	86,200	—	286,116	90,684	102,275	31,961	1,033,905	1,033,905	—
70236	Va Commonwealth University - Academic	2,001,016	625,647	991,202	12,373	323,527	102,212	186,521	178,150	—	591,318	227,821	194,721	66,057	2,136,781	2,136,781	—
70241	Richard Bland College	413,245	171,869	417,815	2,794	73,053	23,080	76,431	40,227	—	133,521	262,225	69,491	14,916	482,489	482,489	—
70242	Christopher Newport University	369,772	113,403	138,243	2,661	69,574	21,981	33,409	38,311	—	127,163	50,030	40,907	14,205	459,513	459,513	—
70246	Uva'S College At Wise	195,755	42,303	88,987	1,197	31,308	9,891	2,723	17,240	—	57,223	13,175	21,585	6,394	206,781	206,781	—
70247	George Mason University	891,741	335,436	401,681	6,020	157,417	49,733	133,464	86,682	—	287,714	130,347	88,217	32,140	1,039,682	1,039,682	—
70280	Northern Va Community College	1,000,508	267,079	389,412	4,923	128,712	40,664	201,850	70,875	—	235,251	12,543	55,685	26,280	850,100	850,100	—
70282	Piedmont Virginia Community College	65,252	14,103	24,395	399	10,436	3,297	909	5,747	—	19,074	157	6,162	2,132	68,927	68,927	—
70283	J Sargeant Reynolds Community College	304,479	89,447	149,462	1,730	45,223	14,287	38,923	24,902	—	82,656	30,782	25,278	9,235	298,684	298,684	—
70286	Va Western Community College	174,018	50,244	65,058	1,064	27,830	8,792	13,251	15,324	—	50,865	408	14,623	5,682	183,805	183,805	—

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - LODA
For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021				PLUS: FY 2021	PLUS: FY 2021			Calculated				Difference
					Deferred Investment Experience	Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred	PLUS: FY 2021 Deferred Outflows Investment Experience	PLUS: FY 2021 Deferred Outflows Change In Assumptions	PLUS: FY 2021 Deferred Outflows Change In Proportion	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	
70291	Blue Ridge Community College	21,779	4,672	8,142	133	3,479	1,099	274	1,916	—	6,358	31	2,057	710	22,976	22,976	—
70292	Central Va Community College	108,767	23,486	47,848	532	13,915	4,396	17,628	7,662	—	25,433	5,776	7,940	2,842	91,903	91,903	—
70293	Thomas Nelson Community College	195,755	70,833	113,411	931	24,351	7,693	58,312	13,409	—	44,507	32,339	13,659	4,974	160,830	160,830	—
70294	Southwest Va Community College	86,988	18,814	32,521	399	10,436	3,297	17,386	5,747	—	19,074	—	4,475	2,132	68,927	68,927	—
70296	Va Highlands Community College	130,503	26,253	122,965	532	13,915	4,396	32,575	7,662	—	25,433	65,051	14,226	2,842	91,903	91,903	—
70297	Germanna Community College	65,252	14,103	24,395	266	6,957	2,198	17,136	3,831	—	12,716	—	2,422	1,421	45,951	45,951	—
70298	Lord Fairfax Community College	326,257	78,406	316,402	1,863	48,702	15,386	26,849	26,818	—	89,014	169,306	51,005	9,945	321,659	321,659	—
70299	Mountain Empire Comm College	43,515	9,077	28,615	133	3,479	1,099	16,614	1,916	—	6,358	10,580	2,181	711	22,976	22,976	—
70402	Marine Resources Commission	1,522,520	366,775	601,284	9,180	240,038	75,835	64,708	132,177	—	438,723	28,131	137,096	49,012	1,585,365	1,585,365	—
70403	Department of Wildlife Resources	3,675,818	976,634	1,767,220	20,489	535,736	169,255	439,648	295,003	—	979,176	326,381	327,062	109,386	3,538,340	3,538,340	—
70716	Correctional Center For Women	4,023,811	1,012,802	1,946,216	25,013	654,012	206,622	169,637	360,131	—	1,195,353	438,939	423,511	133,535	4,319,512	4,319,512	—
70718	Bland Correctional Center	4,110,799	827,689	1,625,636	26,743	699,235	220,910	4,596	385,034	—	1,278,008	280,005	456,550	142,769	4,618,196	4,618,196	—
70733	Sussex I Correctional Center	6,068,342	1,480,561	2,382,174	38,052	994,933	314,330	226,883	547,859	—	1,818,461	228,940	586,521	203,140	6,571,172	6,571,172	—
70734	Sussex II Correctional Center	5,676,834	1,857,062	2,887,638	36,322	949,709	300,042	606,190	522,957	—	1,735,806	874,905	578,736	193,911	6,272,488	6,272,488	—

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - LODA
For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021				PLUS: FY 2021	PLUS: FY 2021				Calculated				Difference
					Deferred Investment Experience	Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	PLUS: FY 2021 Deferred Outflows Investment Experience	PLUS: FY 2021 Deferred Outflows Change In Assumptions	PLUS: FY 2021 Deferred Outflows Change In Proportion	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability		
70735	Wallen Ridge Correctional Center	7,177,575	1,794,464	2,861,900	48,030	1,255,843	396,759	300,809	691,529	—	2,295,333	671,109	784,137	256,415	8,294,391	8,294,391	—	
70737	St Brides Correctional Center	3,871,530	1,175,651	1,637,652	26,343	688,799	217,613	347,714	379,287	—	1,258,934	499,746	422,881	140,639	4,549,269	4,549,269	—	
70741	Red Onion Correctional Center	7,438,581	1,711,393	2,856,111	47,897	1,252,364	395,660	194,327	689,614	—	2,288,975	373,703	771,213	255,705	8,271,415	8,271,415	—	
70743	Fluvanna Women'S Correctional Center	4,611,074	1,850,115	2,203,983	33,395	873,178	275,863	788,927	480,815	—	1,595,927	1,047,451	535,270	178,283	5,767,023	5,767,023	—	
70745	Nottoway Correctional Center	6,503,325	1,810,061	2,925,102	42,708	1,116,695	352,798	431,693	614,907	—	2,041,008	793,359	709,705	228,005	7,375,364	7,375,364	—	
70747	Marion Correctional Treatment Center	3,436,548	781,914	1,381,847	23,017	601,831	190,137	79,747	331,398	—	1,099,981	332,795	391,702	122,881	3,974,878	3,974,878	—	
70749	Buckingham Correctional Center	6,133,594	1,539,520	2,519,527	39,781	1,040,156	328,617	255,055	572,761	—	1,901,117	484,088	634,289	212,377	6,869,856	6,869,856	—	
70752	State Farm Correctional Complex	10,244,393	2,380,508	4,502,278	66,391	1,735,919	548,430	274,728	955,883	—	3,172,779	1,029,822	1,163,916	354,435	11,465,120	11,465,120	—	
70753	Deerfield Correctional Center	7,177,575	1,513,597	2,885,914	39,116	1,022,763	323,122	634,712	563,184	—	1,869,326	175,376	570,371	208,825	6,754,977	6,754,977	—	
70754	Augusta Correctional Center	5,024,319	1,332,948	2,097,999	38,052	994,933	314,330	267,598	547,859	—	1,818,461	1,095,174	668,465	203,142	6,571,172	6,571,172	—	
70756	Department of Corrections-Division Of Institutions	217,491	64,972	81,311	2,528	66,096	20,882	17,475	36,396	—	120,804	147,984	50,677	13,494	436,538	436,538	—	
70757	Western Regional Field Units	2,349,052	506,260	893,260	17,030	445,282	140,678	30,849	245,194	—	813,853	345,869	298,717	90,917	2,940,929	2,940,929	—	
70761	Eastern Reg Corr Field Unit	2,218,550	585,047	987,330	15,433	403,538	127,490	120,985	222,208	—	737,555	366,134	272,896	82,393	2,665,221	2,665,221	—	
70767	Adult Community Service	6,111,857	1,326,507	4,434,794	17,962	469,640	148,374	2,462,702	258,607	—	858,372	1,885,126	290,694	95,888	3,101,803	3,101,803	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021				PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows Investment Experience	PLUS: FY 2021 Deferred Outflows Change In Assumptions	PLUS: FY 2021 Deferred Outflows Change In Proportion	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
					Deferred Investment Experience	Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience								
70768	Keen Mtn Correctional Center	4,806,829	1,196,281	1,891,894	32,198	841,869	265,972	202,004	463,575	—	1,538,704	431,970	528,712	171,891	5,560,243	5,560,243	—
70769	Greensville Correctional Center	13,376,420	3,605,013	5,627,855	79,562	2,080,312	657,234	1,019,442	1,145,523	—	3,802,234	527,529	1,172,150	424,753	13,739,711	13,739,711	—
70770	Dillwyn Correctional Center	4,915,553	1,505,821	1,963,323	24,481	640,097	202,226	1,128,908	352,469	—	1,169,920	104,848	268,726	130,692	4,227,610	4,227,610	—
70771	Indian Creek Correctional Center	3,719,291	921,153	1,583,637	19,691	514,857	162,659	512,341	283,506	—	941,015	162,383	271,401	105,122	3,400,442	3,400,442	—
70772	Haynesville Correctional Center	5,742,085	1,501,912	2,447,591	27,541	720,108	227,504	1,228,514	396,527	—	1,316,157	254,199	343,458	147,030	4,756,050	4,756,050	—
70773	Coffeewood Correctional Center	3,762,806	976,994	1,564,070	18,627	487,034	153,869	725,982	268,185	—	890,162	126,465	241,092	99,441	3,216,681	3,216,681	—
70774	Lunenburg Correctional Center	4,306,554	922,632	1,658,172	22,751	594,874	187,939	482,886	327,567	—	1,087,264	38,689	314,302	121,459	3,928,927	3,928,927	—
70775	Pocahontas State Correctional Center	4,110,799	1,162,295	1,776,691	21,155	553,129	174,750	778,873	304,580	—	1,010,967	193,745	288,367	112,936	3,653,219	3,653,219	—
70776	Green Rock Correctional Center	4,263,081	997,072	1,721,913	24,082	629,661	198,929	359,672	346,722	—	1,150,846	103,680	360,102	128,563	4,158,683	4,158,683	—
70785	River North Correctional Center	5,241,810	1,334,776	2,414,712	28,605	747,937	236,296	664,091	411,851	—	1,367,022	376,283	452,467	152,712	4,939,856	4,939,856	—
70961	Virginia Capitol Police	1,565,993	360,716	654,028	9,713	253,953	80,231	38,112	139,839	—	464,156	79,311	155,142	51,853	1,677,267	1,677,267	—
70999	Alcoholic Beverage Control Bd	2,153,256	699,919	865,479	12,773	333,963	105,509	267,106	183,897	—	610,393	49,714	161,547	68,188	2,205,708	2,205,708	—
Total for VRS Line of Duty Act		\$418,815,431	\$107,704,609	\$180,490,254	\$ 2,553,647	\$ 66,769,979	\$ 21,094,671	\$ 31,355,823	\$ 36,766,853	\$ —	\$122,037,013	\$ 31,355,823	\$ 40,209,177	\$ 13,632,927	\$440,991,605	\$440,991,605	\$ —