

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Inflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability	
																	Change in
VRS Group Life Plan Total																	
		1,204,098,215	321,725,610	220,993,024	48,195,237	36,405,286	83,093,145	77,098,689	119,782,100	—	25,635,847	76,775,700	54,426,440	127,197,563	3,054,723	7,092,802	1,199,313,443
Employer Allocation																	
11111	Supreme Court - Judges	75,136	25,979	8,753	3,166	2,392	5,459	8,348	7,870	—	1,684	3,582	1,681	8,352	667	—	78,795
11113	Circuit Courts - Judges	1,707,529	380,101	229,478	67,093	50,680	115,674	51,347	166,749	—	35,688	21,109	63,852	177,068	14,124	—	1,669,564
11114	General District Courts - Judges	1,160,388	263,846	164,867	45,241	34,174	78,000	45,816	112,439	—	24,064	20,734	41,347	119,400	9,524	—	1,125,796
11115	Juvenile and Domestic Relations District Courts - Judges	1,229,503	284,137	216,358	47,549	35,917	81,980	54,759	118,177	—	25,292	51,198	47,012	125,503	10,010	—	1,183,243
11125	Virginia Court of Appeals - Judges	171,463	45,193	81,060	7,104	5,366	12,248	7,364	17,656	—	3,779	54,248	17,829	18,751	1,496	—	176,779
11171	State Corporation Commission - Commissioners	27,092	12,801	7,882	612	462	1,055	15,287	1,521	—	326	3,426	(2,896)	1,612	129	—	15,231
11191	VA Worker's Compensation Comm. - Commissioners	31,668	7,737	5,049	1,229	928	2,119	1,533	3,054	—	654	654	1,170	3,238	259	—	30,582
21156	Department of State Police - Troopers	7,723,436	1,840,296	1,280,982	322,455	243,573	555,943	183,214	801,414	—	171,519	514,208	478,343	851,038	67,884	—	8,024,127
30100	Senate	388,321	103,499	60,478	14,728	11,125	25,393	37,675	36,605	—	7,834	11,047	10,574	38,870	3,101	—	366,510
30101	House of Delegates	692,717	147,257	99,428	25,259	19,080	43,549	61,599	62,778	—	13,436	13,133	20,143	66,671	5,318	—	628,560
30103	Magistrate System	1,080,797	321,944	143,152	46,716	35,288	80,542	73,272	116,105	—	24,849	90,129	40,766	123,290	9,835	—	1,162,495
30107	Division of Legislative Services	346,178	85,832	49,976	13,519	10,212	23,308	16,098	33,599	—	7,191	7,713	7,529	35,676	2,846	—	336,407
30109	Division of Legislative Automated Systems	100,662	24,370	16,613	4,468	3,375	7,703	2,357	11,104	—	2,376	12,604	7,306	11,789	941	—	111,176
30110	Joint Legislative Audit and Review Commission	168,092	38,980	33,276	6,492	4,904	11,193	8,604	16,135	—	3,453	8,710	9,141	17,127	1,367	—	161,548
30111	Supreme Court	1,127,034	278,687	148,738	45,559	34,414	78,548	37,987	113,230	—	24,234	21,315	44,288	120,240	9,591	—	1,133,711
30112	Judicial Inquiry and Review Commission	22,757	7,262	4,817	892	673	1,537	2,500	2,216	—	474	1,623	812	2,350	188	—	22,187
30114	General District Courts	1,923,544	455,727	241,765	79,416	59,989	136,921	45,040	197,377	—	42,243	59,471	87,317	209,600	16,719	—	1,976,229

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Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023 Deferred Inflows Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
30115	Juvenile and Domestic Relations District Courts	1,155,451	280,108	149,726	48,051	36,296	82,844	33,558	119,423	—	25,559	44,758	57,828	126,820	10,116	—	1,195,716
30116	Combined District Courts	349,308	117,658	49,568	14,690	11,096	25,327	31,241	36,510	—	7,814	21,976	6,076	38,776	3,093	—	365,551
30117	Virginia State Bar	374,474	105,023	46,222	13,933	10,525	24,022	41,781	34,629	—	7,411	1,796	(426)	36,769	2,933	—	346,722
30119	Office of the Lieutenant Governor	10,957	4,539	2,098	487	368	839	1,717	1,210	—	259	1,663	373	1,277	102	—	12,113
30121	Office of the Governor	276,581	66,912	100,376	12,444	9,400	21,455	7,634	30,928	—	6,619	76,716	38,682	32,846	2,620	—	309,663
30122	Department of Planning and Budget	236,725	59,518	35,466	9,311	7,034	16,054	11,199	23,142	—	4,953	6,152	6,819	24,578	1,960	—	231,707
30123	Department of Military Affairs	889,586	185,068	148,343	36,011	27,202	62,087	2,224	89,501	—	19,155	42,116	49,192	95,043	7,581	—	896,127
30125	Virginia Court of Appeals	347,623	81,963	162,054	14,521	10,969	25,036	8,096	36,090	—	7,724	110,341	39,673	38,328	3,057	—	361,353
30127	Department of Emergency Management	645,636	165,827	233,506	26,546	20,052	45,768	22,352	65,976	—	14,120	118,172	74,724	70,061	5,588	—	660,582
30128	Virginia Veterans Care Center	535,702	132,956	96,939	22,107	16,699	38,115	18,528	54,944	—	11,759	38,290	31,854	58,338	4,654	—	550,125
30129	Department of Human Resource Management	500,422	103,419	73,765	18,835	14,227	32,473	29,533	46,811	—	10,018	8,020	22,505	49,705	3,965	—	468,692
30132	Virginia Department of Elections	252,740	50,582	95,735	11,090	8,377	19,120	74	27,562	—	5,899	63,053	42,119	29,262	2,335	—	275,962
30133	Auditor of Public Accounts	522,457	135,010	89,526	19,847	14,992	34,218	44,288	49,326	—	10,557	21,002	14,954	52,380	4,178	—	493,877
30136	Virginia Information Technologies Agency (VITA)	1,309,455	280,050	251,439	53,217	40,199	91,751	9,242	132,263	—	28,307	94,990	76,725	140,457	11,203	—	1,324,282
30140	Department of Criminal Justice Services	572,789	115,745	200,701	23,645	17,860	40,765	784	58,765	—	12,577	117,350	62,296	62,406	4,978	—	588,383
30141	Office of the Attorney General and Department of Law	1,867,915	422,353	313,148	84,409	63,760	145,529	23,904	209,786	—	44,899	291,628	135,189	222,772	17,770	—	2,100,478
30143	Office of the Attorney General - Division of Debt Collection	73,450	31,525	14,278	2,800	2,115	4,828	14,661	6,959	—	1,489	3,364	(446)	7,390	589	—	69,680
30146	Science Museum of Virginia	190,488	62,341	22,189	8,068	6,094	13,910	17,994	20,052	—	4,291	9,986	4,849	21,289	1,698	—	200,765
30147	Office of the State Inspector General	188,321	46,760	37,809	7,157	5,406	12,339	14,374	17,788	—	3,807	9,728	9,181	18,895	1,507	—	178,098

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For the Plan Year Ended and Measurement Date of June 30, 2023

								LESS: FY 2023				PLUS: FY 2023							
								Deferred				Deferred							
								Inflows				Outflows							
								Change in				Change in							
								LESS: FY 2023				PLUS: FY 2023							
								Deferred				Deferred							
								Inflows				Outflows							
								Expected				Expected							
								Change In				Change In							
								Actual				Actual							
								Expected and				Expected and							
								Actual				Actual							
								Employer				Employer							
								Normal				Normal							
								Special				Special							
								Non				Non							
								Actual				Actual							
Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Special	Non	6/30/2023		
Code	Entity	Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	vs Actual Experience	Change In Assumptions	Actual Contribution	vs Actual Experience	Investment Experience	Change In Assumptions	Actual Contribution	OPEB Expense	Employer Contribution	Employer Contribution	Employer Contribution	Net OPEB Liability		
30148	Virginia Commission for the Arts	16,857	8,214	4,182	843	637	1,454	3,566	2,096	—	449	5,067	1,390	2,225	178	—	20,988		
30151	Department of Accounts	710,899	151,604	112,058	25,558	19,306	44,064	69,550	63,520	—	13,595	20,803	18,949	67,458	5,380	—	635,996		
30152	Department of the Treasury	465,263	98,791	73,559	17,789	13,437	30,670	22,377	44,212	—	9,462	12,977	20,491	46,952	3,745	—	442,667		
30154	Department of Motor Vehicles	5,458,289	1,250,260	677,737	205,061	154,897	353,545	386,339	509,649	—	109,075	28,944	108,573	541,202	43,170	—	5,102,839		
30156	Department of State Police	2,465,508	513,306	577,464	95,764	72,337	165,106	75,445	238,007	—	50,938	220,797	153,499	252,743	20,160	—	2,383,036		
30157	Compensation Board	55,388	17,571	11,111	2,169	1,638	3,739	4,741	5,390	—	1,154	3,117	933	5,729	457	—	53,969		
30160	Virginia Criminal Sentencing Commission	36,845	10,576	5,744	1,499	1,132	2,584	2,150	3,725	—	797	1,502	1,240	3,961	316	—	37,299		
30161	Department of Taxation	2,764,365	695,403	356,966	107,837	81,457	185,921	159,978	268,012	—	57,360	27,937	69,858	284,610	22,702	—	2,683,464		
30162	Department of Accounts - Transfer Payments (CHRF)	7,345	1,469	1,211	289	218	499	110	719	—	154	284	376	763	61	—	7,196		
30164	Virginia Management Fellows Administration	37,929	20,197	37,417	1,494	1,129	2,576	9,999	3,713	—	795	22,119	9,297	3,941	315	—	37,179		
30165	Department of Housing and Community Development	569,658	114,952	233,403	22,792	17,216	39,295	902	56,645	—	12,123	129,351	62,989	60,157	4,798	—	567,155		
30166	Secretary of the Commonwealth	88,381	20,090	44,441	4,039	3,051	6,963	1,163	10,038	—	2,148	37,878	13,139	10,665	850	—	100,502		
30171	State Corporation Commission	2,906,689	661,476	403,457	115,008	86,874	198,285	80,830	285,836	—	61,175	42,263	116,680	303,531	24,212	—	2,861,922		
30172	Virginia State Lottery	1,481,400	307,508	410,373	60,191	45,467	103,775	3,017	149,596	—	32,017	200,022	121,637	158,863	12,671	—	1,497,823		
30174	Virginia College Savings Plan	612,042	122,495	163,674	25,404	19,189	43,798	161	63,137	—	13,513	84,027	61,572	67,054	5,348	—	632,158		
30180	Secretary of Administration	75,256	16,714	25,196	4,275	3,229	7,370	1,351	10,625	—	2,274	39,370	15,738	11,277	900	—	106,379		
30181	Department of Labor and Industry	542,927	121,750	118,538	21,042	15,895	36,278	21,925	52,297	—	11,193	42,394	26,697	55,530	4,430	—	523,620		
30182	Virginia Employment Commission	3,110,422	689,247	1,363,134	113,413	85,669	195,535	280,893	281,871	—	60,326	774,810	267,388	299,320	23,876	—	2,822,224		
30183	Secretary of Natural and Historic Resources	28,657	6,975	4,693	1,108	837	1,911	1,413	2,755	—	590	990	738	2,926	233	—	27,584		
30184	Secretary Of Technology	—	10,489	—	—	—	—	6,788	—	—	—	—	(3,701)	—	—	—	—		
30185	Secretary of Education	22,998	12,813	4,475	1,176	888	2,027	5,827	2,923	—	626	6,249	1,397	3,102	248	—	29,263		

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30186	Secretary of Transportation	33,474	14,907	12,903	1,735	1,311	2,991	4,170	4,312	—	923	15,737	1,869	4,572	365	—	43,175
30187	Secretary of Public Safety	36,123	15,385	8,916	1,451	1,096	2,501	5,277	3,605	—	772	3,874	(281)	3,833	305	—	36,099
30188	Secretary of Health and Human Resources	21,674	11,367	4,042	1,200	906	2,069	4,580	2,983	—	638	8,409	1,014	3,172	253	—	29,863
30190	Secretary of Finance	33,715	7,252	10,930	1,422	1,074	2,451	10	3,534	—	756	5,946	4,115	3,752	299	—	35,380
30191	Virginia Workers' Compensation Commission	1,055,270	281,400	140,205	42,214	31,887	72,781	50,933	104,917	—	22,454	10,973	33,788	111,416	8,887	—	1,050,479
30192	Secretary of Commerce and Trade	37,929	23,150	24,884	2,130	1,609	3,673	11,138	5,294	—	1,133	27,269	7,736	5,619	448	—	53,010
30193	Secretary of Agriculture and Forestry	16,617	10,534	5,418	805	608	1,388	5,125	2,000	—	428	4,775	1,309	2,121	169	—	20,029
30194	Department of General Services	2,124,989	507,690	290,556	82,713	62,479	142,604	108,940	205,570	—	43,996	29,704	69,313	218,295	17,413	—	2,058,262
30195	Secretary of Labor	29,741	5,949	32,540	1,186	896	2,044	118	2,947	—	631	23,237	7,156	3,124	250	—	29,503
30199	Department of Conservation and Recreation	1,501,027	330,602	253,536	61,955	46,799	106,816	20,518	153,980	—	32,955	96,103	93,238	163,521	13,043	—	1,541,717
30200	Office of Children's Services	62,733	15,728	13,501	2,564	1,937	4,421	2,142	6,372	—	1,364	4,658	4,821	6,768	540	—	63,803
30201	Department of Education - Central Office Operations	2,028,902	418,203	894,790	83,426	63,018	143,834	7,472	207,343	—	44,376	558,577	248,898	220,184	17,563	—	2,076,012
30202	The Library of Virginia	427,093	87,608	65,468	17,779	13,430	30,653	978	44,188	—	9,457	27,590	25,473	46,931	3,743	—	442,427
30203	Woodrow Wilson Rehabilitation Center	501,386	321,772	59,944	19,779	14,941	34,101	165,653	49,159	—	10,521	425	(40,273)	52,210	4,164	—	492,198
30204	The College of William and Mary	9,298,996	2,316,114	1,158,757	367,108	277,303	632,929	438,055	912,392	—	195,271	17,660	315,178	968,885	77,284	—	9,135,290
30207	University of Virginia - Academic Division	18,928,516	4,864,294	2,711,636	761,465	575,189	1,312,838	839,657	1,892,509	—	405,036	311,384	917,713	2,009,689	160,305	—	18,948,673
30208	Virginia Polytechnic Institute and State University	36,668,107	7,338,958	5,455,351	1,471,260	1,111,348	2,536,593	9,737	3,656,600	—	782,588	782,126	2,160,354	3,883,158	309,725	—	36,611,561
30209	University of Virginia Medical Center	1,649,130	745,244	192,100	64,023	48,361	110,381	341,394	159,119	—	34,055	—	(55,678)	168,965	13,478	—	1,593,168

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30211	Virginia Military Institute	2,007,349	414,343	305,873	79,599	60,127	137,237	24,283	197,832	—	42,340	48,415	104,466	210,083	16,757	—	—	—	—	1,980,786
30212	Virginia State University	2,362,678	674,625	290,227	102,439	77,379	176,614	138,808	254,597	—	54,489	183,596	96,549	270,360	21,566	—	—	—	—	2,549,141
30213	Norfolk State University	3,117,285	690,182	408,206	121,992	92,149	210,325	100,303	303,192	—	64,889	25,761	115,009	321,959	25,682	—	—	—	—	3,035,702
30214	Longwood University	2,569,542	795,157	357,273	96,718	73,058	166,751	340,188	240,379	—	51,446	34,764	25,105	255,262	20,361	—	—	—	—	2,406,782
30215	University of Mary Washington	2,329,686	794,187	281,380	91,031	68,762	156,946	285,353	226,244	—	48,421	2,755	6,857	240,251	19,164	—	—	—	—	2,265,263
30216	James Madison University	11,388,344	2,625,513	1,508,554	445,256	336,334	767,664	508,613	1,106,619	—	236,839	89,094	468,873	1,175,148	93,736	—	—	—	—	11,079,977
30217	Radford University	4,598,203	1,400,009	809,965	173,349	130,943	298,869	593,667	430,832	—	92,207	185,844	107,388	457,505	36,494	—	—	—	—	4,313,691
30218	Virginia School for Deaf and Blind	345,696	89,617	42,553	13,562	10,244	23,382	19,902	33,707	—	7,214	1,599	7,949	35,797	2,855	—	—	—	—	337,487
30221	Old Dominion University	10,026,150	2,281,288	1,198,820	392,116	296,193	676,046	400,780	974,547	—	208,573	21,715	326,733	1,034,888	82,549	—	—	—	—	9,757,614
30222	Department of Professional and Occupational Regulation	588,201	172,555	75,850	23,630	17,850	40,741	36,997	58,729	—	12,569	4,589	13,780	62,357	4,975	—	—	—	—	588,023
30223	Department of Health Professions	1,019,990	204,755	218,538	41,737	31,527	71,959	280	103,731	—	22,201	89,516	81,391	110,151	8,787	—	—	—	—	1,038,605
30226	Board of Accountancy	47,201	14,521	8,651	1,990	1,504	3,432	3,753	4,947	—	1,059	4,457	2,356	5,260	419	—	—	—	—	49,532
30233	Board of Bar Examiners	30,584	10,945	3,563	1,268	957	2,185	3,413	3,150	—	674	977	209	3,344	267	—	—	—	—	31,542
30234	Cooperative Extension and Agricultural Research Service	288,622	65,767	51,640	9,894	7,474	17,059	43,131	24,591	—	5,263	12,594	6,778	26,115	2,083	—	—	—	—	246,219
30236	Virginia Commonwealth University	28,262,310	6,157,172	4,031,249	1,143,730	863,941	1,971,900	381,174	2,842,573	—	608,369	710,162	1,531,917	3,018,582	240,780	—	—	—	—	28,461,147
30238	Virginia Museum of Fine Arts	801,206	160,357	170,430	31,862	24,068	54,933	4,876	79,188	—	16,948	49,667	62,473	84,096	6,708	—	—	—	—	792,866
30239	Frontier Culture Museum of Virginia	75,136	22,288	10,872	3,176	2,399	5,476	4,728	7,894	—	1,689	5,232	2,494	8,378	669	—	—	—	—	79,035
30241	Richard Bland College	382,421	135,354	77,570	15,442	11,664	26,623	39,077	38,378	—	8,214	23,008	11,272	40,760	3,251	—	—	—	—	384,260
30242	Christopher Newport University	3,414,817	729,887	463,330	135,221	102,142	233,134	66,915	336,073	—	71,926	31,139	167,167	356,886	28,467	—	—	—	—	3,364,914
30245	State Council of Higher Education for Virginia	228,658	57,402	37,620	9,885	7,467	17,042	8,819	24,567	—	5,258	21,652	17,445	26,089	2,081	—	—	—	—	245,979

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023 Deferred Inflows Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
30246	University of Virginia's College at Wise	460,326	185,647	59,924	19,509	14,737	33,636	68,138	48,488	—	10,377	28,772	3,410	51,487	4,107	—	485,482
30247	George Mason University	22,666,754	4,552,114	4,659,660	928,587	701,428	1,600,972	6,164	2,307,865	—	493,931	1,925,203	1,704,604	2,450,761	195,487	—	23,107,412
30261	Virginia Community College System - Central Office Operations	1,127,877	312,171	208,736	42,301	31,953	72,931	115,424	105,133	—	22,501	50,636	26,214	111,645	8,905	—	1,052,637
30262	Department of Rehabilitative Services	2,998,682	805,833	543,122	117,134	88,479	201,950	178,550	291,118	—	62,305	149,880	70,035	309,148	24,659	—	2,914,811
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	65,623	22,892	12,603	2,371	1,791	4,088	12,247	5,893	—	1,261	2,376	816	6,256	499	—	59,006
30268	Virginia Institute of Marine Science	1,236,005	324,000	145,947	48,427	36,580	83,492	71,876	120,357	—	25,759	1,360	21,910	127,804	10,195	—	1,205,070
30270	Virginia Community College System - Shared Services	282,601	66,701	146,729	11,803	8,916	20,350	7,672	29,335	—	6,278	61,898	76,009	31,155	2,485	—	293,712
30275	New River Community College	460,446	120,663	63,405	17,572	13,273	30,296	33,876	43,673	—	9,347	7,807	3,831	46,376	3,699	—	437,270
30276	Southside Virginia Community College	465,624	180,892	55,769	18,338	13,852	31,617	56,067	45,577	—	9,754	1,223	(18,826)	48,401	3,861	—	456,339
30277	Paul D Camp Community College	205,900	51,380	25,280	7,812	5,901	13,469	15,799	19,417	—	4,156	1,035	3,048	20,621	1,645	—	194,409
30278	Rappahannock Community College	412,042	94,713	89,363	15,721	11,875	27,105	24,527	39,073	—	8,362	31,664	18,753	41,490	3,310	—	391,216
30279	Danville Community College	414,932	148,293	84,703	15,972	12,065	27,537	49,393	39,696	—	8,496	29,067	(7,846)	42,154	3,362	—	397,452
30280	Northern Virginia Community College	6,443,722	1,953,742	784,092	244,861	184,961	422,163	696,794	608,565	—	130,245	23,120	(35,499)	646,244	51,548	—	6,093,232
30282	Piedmont Virginia Community College	688,864	170,841	105,548	25,592	19,331	44,122	66,399	63,604	—	13,613	16,700	17,143	67,550	5,388	—	636,835
30283	J Sargeant Reynolds Community College	1,170,382	470,252	136,332	43,843	33,118	75,590	202,640	108,966	—	23,321	—	(65,434)	115,719	9,230	—	1,091,015
30284	Eastern Shore Community College	157,496	53,677	32,019	5,933	4,481	10,229	21,830	14,745	—	3,156	10,442	(477)	15,663	1,249	—	147,635

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023 Deferred Inflows Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
30285	Patrick Henry Community College	607,948	144,053	98,766	23,924	18,072	41,247	23,927	59,460	—	12,726	17,794	27,471	63,140	5,037	—	595,339
30286	Virginia Western Community College	801,687	222,134	107,863	31,298	23,642	53,961	53,716	77,786	—	16,648	11,570	8,674	82,596	6,589	—	778,834
30287	Dabney S. Lancaster Community College	195,906	63,761	31,146	8,034	6,069	13,852	13,675	19,968	—	4,273	10,868	813	21,196	1,691	—	199,926
30288	Wytheville Community College	296,449	131,913	49,833	12,242	9,247	21,106	51,040	30,425	—	6,512	20,694	(3,016)	32,306	2,577	—	304,626
30290	Brightpoint Community College	934,499	245,633	113,426	37,828	28,575	65,220	30,176	94,017	—	20,122	12,706	17,390	99,837	7,964	—	941,341
30291	Blue Ridge Community College	602,169	145,998	80,674	24,763	18,705	42,693	11,641	61,544	—	13,172	23,166	19,208	65,361	5,213	—	616,207
30292	Central Virginia Community College	506,925	121,691	92,120	20,767	15,687	35,805	12,713	51,614	—	11,046	35,238	26,542	54,808	4,372	—	516,784
30293	Virginia Peninsula Community College	831,067	554,298	96,808	30,267	22,863	52,182	329,083	75,223	—	16,099	—	(106,066)	79,877	6,372	—	753,169
30294	Southwest Virginia Community College	461,651	115,784	139,011	18,844	14,234	32,489	9,074	46,835	—	10,024	72,186	29,811	49,740	3,967	—	468,932
30295	Tidewater Community College	2,530,529	1,126,299	294,771	96,159	72,636	165,787	485,246	238,989	—	51,149	—	(165,459)	253,794	20,244	—	2,392,870
30296	Virginia Highlands Community College	319,086	116,355	48,586	12,767	9,644	22,011	34,860	31,730	—	6,791	9,124	(1,141)	33,691	2,688	—	317,698
30297	Germanna Community College	880,194	193,314	170,893	40,190	30,358	69,291	7,392	99,886	—	21,378	163,083	74,908	106,071	8,461	—	1,000,107
30298	Laurel Ridge Community College	731,007	189,181	99,035	28,903	21,832	49,831	29,123	71,833	—	15,374	10,404	12,520	76,282	6,085	—	719,228
30299	Mountain Empire Community College	399,038	88,167	62,009	15,962	12,057	27,520	3,939	39,672	—	8,491	11,747	17,075	42,130	3,360	—	397,213
30301	Department of Agriculture and Consumer Services	1,449,250	347,527	168,817	59,352	44,833	102,329	37,763	147,512	—	31,571	30,282	53,044	156,642	12,495	—	1,476,955
30310	Virginia Economic Development Partnership	801,085	164,128	292,553	34,686	26,201	59,802	2,390	86,207	—	18,450	198,646	109,111	91,547	7,302	—	863,146
30320	Virginia Tourism Authority	323,661	68,646	52,011	12,646	9,553	21,804	9,756	31,431	—	6,727	7,094	18,943	33,370	2,662	—	314,700
30330	Virginia - Israel Advisory Board	6,020	2,828	2,978	246	186	424	484	611	—	131	1,436	110	650	52	—	6,116

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred vs Actual Experience	LESS: FY 2023 Deferred Change In Assumptions	LESS: FY 2023 Deferred Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
30350	Department of Small Business and Supplier Diversity	192,174	44,857	63,942	7,798	5,890	13,444	4,839	19,381	—	4,148	32,857	18,772	20,585	1,642	—	194,049
30400	Jamestown-Yorktown Commemoration	3,371	37,112	12,885	974	735	1,678	26,662	2,420	—	518	23,787	2,723	2,566	205	—	24,226
30402	Marine Resources Commission	245,515	55,381	30,747	9,629	7,274	16,602	9,137	23,932	—	5,122	764	9,739	25,414	2,027	—	239,623
30403	Department of Wildlife Resources	942,928	244,478	124,287	37,014	27,959	63,816	52,355	91,993	—	19,688	4,845	28,056	97,692	7,792	—	921,073
30405	Virginia Racing Commission	22,878	5,308	9,514	935	706	1,612	79	2,324	—	497	5,516	2,252	2,465	197	—	23,267
30407	Virginia Port Authority	16,014	6,929	3,165	357	269	615	8,048	886	—	190	1,041	(2,717)	939	75	—	8,875
30409	Department of Energy	666,949	227,133	77,690	26,975	20,376	46,507	59,950	67,042	—	14,348	6,295	(2,136)	71,198	5,679	—	671,256
30411	Department of Forestry	673,210	178,922	85,482	26,131	19,739	45,053	46,052	64,946	—	13,900	5,644	10,569	68,965	5,501	—	650,268
30413	Commission on Virginia Alcohol Safety Action Program	32,751	10,580	3,817	1,195	903	2,061	5,453	2,971	—	636	1	(357)	3,158	252	—	29,743
30417	Gunston Hall	13,606	5,936	2,960	622	470	1,072	2,071	1,545	—	331	2,828	189	1,638	131	—	15,471
30423	Department of Historic Resources	177,725	38,661	42,454	6,738	5,089	11,616	10,045	16,746	—	3,584	16,856	9,238	17,786	1,418	—	167,664
30425	Jamestown - Yorktown Foundation	415,895	98,890	58,250	16,936	12,793	29,199	11,278	42,091	—	9,008	11,122	21,151	44,697	3,565	—	421,439
30440	Department of Environmental Quality	3,083,811	703,833	371,512	123,380	93,198	212,718	50,720	306,642	—	65,628	8,486	104,973	325,629	25,974	—	3,070,242
30454	Office of Commonwealth Preparedness	47,321	11,400	13,961	1,918	1,449	3,307	1,169	4,767	—	1,020	6,926	3,565	5,058	404	—	47,733
30501	Va Dept Of Transportation	26,743,583	32,340,504	29,594,998	1,066,435	805,555	1,838,635	21,525,645	2,650,466	—	567,254	21,024,783	1,081,460	2,814,587	224,507	—	26,537,688
30505	Department of Rail and Public Transportation	300,663	95,070	71,769	12,646	9,553	21,804	26,260	31,431	—	6,727	36,800	22,086	33,383	2,662	—	314,700
30506	Motor Vehicle Dealer Board	72,848	21,692	8,486	2,921	2,206	5,035	5,064	7,259	—	1,554	108	1,257	7,713	615	—	72,678
30601	Department of Health	10,396,891	2,421,228	1,239,788	401,929	303,606	692,964	539,030	998,935	—	213,793	16,833	276,832	1,060,786	84,615	—	10,001,794
30602	Department of Medical Assistance Services	2,496,574	502,532	764,232	94,101	71,081	162,239	133,503	233,875	—	50,054	345,145	206,798	248,353	19,810	—	2,341,659

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred vs Actual Experience	LESS: FY 2023 Deferred Change In Assumptions	LESS: FY 2023 Deferred Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
30606	Virginia Board for People With Disabilities	37,207	8,591	6,638	1,383	1,045	2,385	3,069	3,438	—	736	1,352	1,560	3,653	291	—	34,420
30701	Department of Corrections - Central Administration	1,502,231	300,663	328,000	61,603	46,533	106,210	413	153,105	—	32,768	141,488	121,014	162,579	12,969	—	1,532,962
30702	Department for the Blind and Vision Impaired	443,348	117,379	57,548	17,437	13,171	30,063	24,870	43,337	—	9,275	2,352	11,008	46,027	3,671	—	433,912
30703	Central State Hospital	2,058,042	603,796	336,822	84,631	63,928	145,912	138,429	210,337	—	45,017	113,792	85,904	223,355	17,817	—	2,105,994
30704	Eastern State Hospital	1,764,603	604,820	326,234	70,722	53,421	121,931	151,090	175,768	—	37,618	88,024	13,976	186,650	14,888	—	1,759,873
30705	Southwestern Virginia Mental Health Institute	1,374,476	309,350	222,448	64,273	48,550	110,813	25,182	159,741	—	34,188	250,777	125,299	169,630	13,531	—	1,599,404
30706	Western State Hospital	1,887,542	461,947	260,026	77,262	58,361	133,207	64,374	192,023	—	41,097	57,474	95,949	203,918	16,265	—	1,922,619
30707	Central Virginia Training Center	5,178	974,059	607	92	69	158	589,131	228	—	49	3	(386,923)	239	19	—	2,279
30708	Commonwealth Center for Children and Adolescents	354,606	159,714	91,346	13,080	9,880	22,551	91,593	32,509	—	6,958	27,050	10,380	34,519	2,754	—	325,494
30711	Virginia Correctional Enterprises	460,808	206,761	67,797	17,403	13,146	30,005	106,380	43,253	—	9,257	3,110	(5,794)	45,928	3,664	—	433,072
30716	Virginia Correctional Center for Women	308,008	114,365	71,846	11,528	8,708	19,876	54,036	28,652	—	6,132	26,579	1,991	30,430	2,427	—	286,876
30718	Bland Correctional Center	215,172	47,254	29,650	8,632	6,520	14,882	1,176	21,453	—	4,591	3,369	8,416	22,781	1,817	—	214,797
30720	Department of Behavioral Health & Developmental Services	2,291,155	458,566	596,193	92,867	70,149	160,112	620	230,808	—	49,398	228,484	237,139	245,101	19,551	—	2,310,957
30723	Southeastern Virginia Training Center	643,590	175,572	100,271	29,071	21,960	50,122	27,388	72,253	—	15,464	91,393	36,814	76,728	6,120	—	723,426
30724	Catawba Hospital	825,769	171,574	173,382	34,575	26,117	59,611	2,964	85,932	—	18,391	90,892	63,004	91,247	7,279	—	860,387
30725	Northern Va Training Center	—	108,727	—	—	—	—	14,875	—	—	—	—	(93,852)	—	—	—	—
30728	Northern Virginia Mental Health Institute	1,232,272	294,361	279,313	52,639	39,762	90,754	34,432	130,826	—	27,999	155,237	116,098	138,921	11,082	—	1,309,890
30729	Piedmont Geriatric Hospital	778,328	269,559	117,234	34,011	25,691	58,639	82,084	84,530	—	18,091	82,310	28,117	89,761	7,160	—	846,355
30733	Sussex I Correctional Center	—	181,919	8,589	—	—	—	141,137	—	—	—	5,604	(37,797)	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Inflows Experience	Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Outflows Experience	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability	
																		LESS: FY 2023 Deferred Inflows
30734	Sussex Ii Correctional Center	—	168,397	8,431	—	—	—	—	—	—	—	127,210	—	—	—	—	—	—
30735	Wallen Ridge Correctional Center	305,238	63,723	60,351	12,738	9,622	21,962	1,068	31,658	—	6,776	29,777	21,841	33,611	2,682	—	—	316,979
30737	St Brides Correctional Center	228,537	71,712	36,648	9,523	7,194	16,419	17,152	23,669	—	5,066	15,007	7,066	25,132	2,005	—	—	236,984
30738	Southwestern Va Training Ctr	—	344,463	—	—	—	—	—	—	—	—	—	(144,536)	—	—	—	—	—
30739	Southern Virginia Mental Health Institute	449,850	191,218	86,677	18,820	14,216	32,448	77,370	46,775	—	10,011	39,105	14,537	49,671	3,962	—	—	468,332
30741	Red Onion Correctional Center	302,108	62,291	60,565	12,275	9,272	21,164	574	30,508	—	6,529	22,000	20,862	32,399	2,584	—	—	305,465
30742	Department of Corrections - Academy For Staff Development	424,564	93,308	113,884	18,333	13,849	31,609	3,322	45,565	—	9,752	76,756	39,510	48,379	3,860	—	—	456,219
30743	Fluvanna Women's Correctional Center	494,161	102,643	200,035	18,343	13,856	31,625	32,467	45,589	—	9,757	91,003	61,911	48,417	3,862	—	—	456,459
30745	Nottoway Correctional Center	337,749	106,302	65,204	12,381	9,353	21,347	53,992	30,772	—	6,586	13,107	11,152	32,680	2,607	—	—	308,104
30747	Marion Correctional Treatment Center	268,754	55,845	62,488	10,709	8,089	18,463	1,916	26,616	—	5,696	20,476	21,279	28,260	2,254	—	—	266,487
30748	Hiram W Davis Medical Center	520,651	120,325	105,694	21,963	16,590	37,866	9,541	54,585	—	11,682	57,569	35,963	57,970	4,624	—	—	546,527
30749	Buckingham Correctional Center	241,662	68,998	33,348	9,880	7,463	17,034	14,490	24,555	—	5,255	7,609	8,153	26,078	2,080	—	—	245,859
30751	Department for the Deaf and Hard-of-Hearing	28,176	12,729	4,778	1,263	954	2,177	5,033	3,138	—	672	4,071	438	3,331	266	—	—	31,422
30752	State Farm Correctional Complex	274,293	142,759	44,402	11,225	8,479	19,352	59,967	27,897	—	5,971	14,131	(10,320)	29,623	2,363	—	—	279,320
30753	Deerfield Correctional Center	296,810	105,158	37,368	11,716	8,850	20,200	35,058	29,119	—	6,232	497	314	30,918	2,467	—	—	291,553
30754	Augusta Correctional Center	170,741	58,144	21,366	6,598	4,984	11,375	21,630	16,398	—	3,510	1,107	(961)	17,411	1,389	—	—	164,186
30756	Department of Corrections - Division of Institutions	1,733,417	359,186	285,840	71,165	53,756	122,695	5,503	176,870	—	37,854	92,391	112,949	187,820	14,982	—	—	1,770,906
30757	Western Region Correctional Field Units	78,868	17,877	18,595	3,186	2,406	5,492	373	7,918	—	1,695	7,346	4,706	8,412	671	—	—	79,275
30761	Eastern Reg Corr Field Unit	115,954	37,296	21,894	5,085	3,841	8,766	9,609	12,637	—	2,705	15,748	5,871	13,418	1,070	—	—	126,528
30765	Department of Social Services	5,428,187	1,706,285	704,252	208,488	157,486	359,453	643,945	518,165	—	110,898	49,671	42,671	550,252	43,891	—	—	5,188,110

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Change In Assumptions	Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Change In Assumptions	Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
30766	Virginia Parole Board	53,221	17,471	22,677	1,658	1,252	2,858	14,012	4,121	—	882	13,169	(423)	4,379	349	—	—	—	41,256
30767	Adult Community Service	679,592	164,920	120,379	28,156	21,268	48,543	17,266	69,977	—	14,976	42,882	44,139	74,308	5,927	—	—	—	700,639
30768	Keen Mountain Correctional Center	222,517	59,164	40,197	9,017	6,811	15,547	8,327	22,411	—	4,796	12,962	8,140	23,801	1,898	—	—	—	224,392
30769	Greensville Correctional Center	528,719	161,454	61,588	19,746	14,915	34,043	68,112	49,075	—	10,503	—	(3,724)	52,107	4,157	—	—	—	491,359
30770	Dillwyn Correctional Center	270,320	68,256	31,488	10,921	8,249	18,829	9,635	27,143	—	5,809	2,279	8,202	28,824	2,299	—	—	—	271,764
30771	Indian Creek Correctional Center	176,159	51,024	22,802	7,277	5,497	12,547	10,774	18,087	—	3,871	6,509	5,080	19,205	1,532	—	—	—	181,096
30772	Haynesville Correctional Center	296,810	88,492	40,958	12,299	9,291	21,205	19,975	30,568	—	6,542	13,850	8,579	32,459	2,589	—	—	—	306,065
30773	Coffeewood Correctional Center	213,848	60,915	32,318	7,962	6,014	13,727	23,448	19,788	—	4,235	5,115	385	21,014	1,676	—	—	—	198,127
30774	Lunenburg Correctional Center	199,158	57,966	28,951	7,991	6,036	13,777	13,026	19,860	—	4,250	4,405	5,764	21,094	1,682	—	—	—	198,846
30775	Pocahontas State Correctional Center	243,348	67,879	58,462	10,213	7,714	17,607	12,426	25,382	—	5,432	31,016	16,611	26,961	2,150	—	—	—	254,135
30776	Green Rock Correctional Center	265,744	66,393	44,019	10,969	8,286	18,912	9,632	27,262	—	5,835	16,115	14,686	28,944	2,309	—	—	—	272,964
30777	Department of Juvenile Justice	3,591,097	1,044,425	440,139	151,497	114,436	261,195	229,260	376,523	—	80,584	189,817	115,740	399,844	31,893	—	—	—	3,769,922
30778	Department of Forensic Science	1,427,938	285,796	207,547	55,410	41,855	95,532	39,670	137,713	—	29,474	22,165	73,682	146,238	11,665	—	—	—	1,378,851
30779	Sussex State Prison Complex	371,343	74,324	406,245	17,259	13,037	29,756	115	42,894	—	9,180	344,043	103,278	45,543	3,633	—	—	—	429,474
30785	River North Correctional Center	236,244	76,289	38,007	10,121	7,645	17,450	21,489	25,154	—	5,384	20,515	11,820	26,707	2,131	—	—	—	251,856
30786	Culpeper Correctional Facility For Women	—	404	—	—	—	—	—	—	—	—	—	(404)	—	—	—	—	—	—
30794	Virginia Center for Behavioral Rehabilitation	1,121,977	319,570	272,544	52,234	39,456	90,056	67,811	129,820	—	27,784	255,814	115,807	137,859	10,996	—	—	—	1,299,816
30840	Virginia Housing Commission	—	—	—	251	189	432	—	623	—	133	5,644	1,423	662	53	—	—	—	6,236
30841	Department of Aviation	156,533	35,763	20,605	6,063	4,580	10,453	7,927	15,069	—	3,225	1,742	5,444	15,998	1,276	—	—	—	150,874
30848	Indigent Defense Commission	2,112,828	454,215	421,421	86,954	65,682	149,917	16,138	216,111	—	46,252	189,788	132,516	229,491	18,306	—	—	—	2,163,801
30851	Tobacco Indemnification & Revitalization Commission	56,833	17,793	7,024	2,005	1,514	3,457	10,969	4,983	—	1,066	—	(100)	5,293	422	—	—	—	49,891

Virginia Retirement System

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023 Deferred Inflows Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
30852	Virginia Foundation For Healthy Youth	68,995	16,980	8,726	2,656	2,006	4,578	4,599	6,600	—	1,413	516	1,709	7,007	559	—	66,082
30856	Virginia Opioid Abatement Authority	—	—	—	477	360	823	—	1,186	—	254	10,747	2,711	1	1,364	—	11,873
30882	Behavioral Health Commission	2,769	555	3,029	655	495	1,130	5	1,629	—	349	14,429	3,762	1,730	138	—	16,311
30902	Puller Veterans Care Center	—	—	—	800	604	1,379	5	1,988	—	426	18,017	4,544	2,110	168	—	19,909
30903	Jones & Cabacoy Veterans Care Center	—	—	—	2,564	1,937	4,421	8	6,372	—	1,364	57,744	14,562	6,769	540	—	63,803
30912	Department of Veterans Services	730,887	151,108	202,240	32,310	24,406	55,706	3,819	80,302	—	17,186	131,698	103,401	85,279	6,802	—	804,020
30913	Veterans Services Foundation	7,104	1,480	4,274	202	153	349	1,881	503	—	108	1,784	1,493	533	43	—	5,037
30922	Sitter-Barfoot Veterans Care Center	739,676	201,104	100,098	27,891	21,068	48,086	75,393	69,318	—	14,835	1,555	19,573	73,610	5,872	—	694,043
30937	Southern Virginia Higher Education Center	132,812	38,188	31,359	5,591	4,223	9,639	8,547	13,895	—	2,974	18,832	7,708	14,753	1,177	—	139,120
30938	New College Institute	59,121	13,170	20,707	1,788	1,351	3,083	13,959	4,444	—	951	9,566	3,228	4,721	376	—	44,495
30942	Virginia Museum of Natural History	82,962	28,653	12,136	3,499	2,643	6,033	6,711	8,696	—	1,861	5,992	(101)	9,234	737	—	87,070
30948	Southwest Virginia Higher Education Center	62,854	22,610	10,735	2,607	1,970	4,495	6,618	6,480	—	1,387	4,791	623	6,888	549	—	64,883
30957	Commonwealth's Attorneys' Services Council	28,657	6,770	5,444	1,137	859	1,961	604	2,827	—	605	1,133	1,562	3,006	239	—	28,304
30960	Department of Fire Programs	247,081	54,287	38,037	9,649	7,288	16,635	7,758	23,980	—	5,132	6,936	9,550	25,465	2,031	—	240,103
30961	Division of Capitol Police	47,080	11,210	22,528	1,976	1,493	3,407	1,282	4,911	—	1,051	15,237	5,997	5,212	416	—	49,172
30977	Virginia Cannabis Control Authority	5,178	1,036	5,664	1,610	1,216	2,775	4	4,001	—	856	35,632	9,216	4,254	339	—	40,057
30999	Department of Alcoholic Beverage Control	3,941,730	788,920	1,397,934	164,678	124,393	283,921	1,083	409,283	—	87,595	867,467	444,245	434,629	34,668	—	4,097,934
33010	Virginia Outdoors Foundation	151,114	31,048	45,544	6,261	4,729	10,794	42	15,560	—	3,330	24,691	15,253	16,517	1,318	—	155,791

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Inflows	Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
35106	Arlington County Health Department	3,974	913	565	154	116	266	203	383	—	82	76	154	408	32	—	3,838
35129	Fairfax County Health Department	83,203	106,687	9,692	2,506	1,893	4,321	76,892	6,229	—	1,333	—	(32,646)	6,610	528	—	62,364
35522	Virginia Passenger Rail Authority	136,424	27,303	148,052	12,511	9,451	21,571	64	31,095	—	6,655	264,111	73,056	33,019	2,634	—	311,342
35885	Fort Monroe Federal Area Development Authority	94,883	24,517	21,286	3,639	2,749	6,274	6,714	9,044	—	1,936	5,551	5,644	9,599	766	—	90,548
40100	Accomack County School Board	1,659,124	441,466	239,319	63,198	47,738	108,960	149,264	157,070	—	33,616	33,979	35,978	166,789	—	13,305	1,572,660
40101	Albemarle County Schools	6,217,231	1,337,470	1,164,683	250,692	189,366	432,217	71,337	623,058	—	133,347	369,568	380,381	661,635	—	52,776	6,238,349
40102	Alleghany County School Board	982,543	258,103	437,657	37,028	27,970	63,840	87,051	92,029	—	19,696	258,304	69,827	97,728	—	7,795	921,433
40103	Amelia County School Board	529,441	129,653	82,728	20,647	15,596	35,597	23,427	51,315	—	10,982	14,943	14,283	54,489	—	4,347	513,786
40104	Amherst County School Board	1,475,861	322,462	193,776	57,550	43,472	99,222	40,839	143,032	—	30,612	15,974	43,021	151,888	—	12,115	1,432,100
40105	Appomattox County School Board	729,442	162,859	127,693	28,729	21,701	49,532	21,478	71,402	—	15,282	31,804	35,128	75,825	—	6,048	714,911
40106	Arlington Public Schools	18,333,692	4,455,004	2,308,346	757,952	572,535	1,306,781	607,361	1,883,777	—	403,167	579,746	918,817	2,000,420	—	159,565	18,861,243
40107	Augusta County School Board	3,542,090	827,294	419,987	144,417	109,088	248,989	68,814	358,927	—	76,818	59,480	131,979	381,147	—	30,403	3,593,743
40108	Bath County School Board	256,473	79,956	29,875	10,044	7,587	17,317	23,862	24,963	—	5,343	—	512	26,511	—	2,114	249,937
40109	Bedford County School Board	3,082,607	726,672	381,693	120,681	91,159	208,065	138,587	299,934	—	64,192	10,104	103,672	318,509	—	25,406	3,003,081
40110	Bland County School Board	222,758	60,581	35,244	8,425	6,364	14,525	18,526	20,938	—	4,481	6,716	1,253	22,229	—	1,774	209,640
40111	Botetourt County Schools	1,608,312	413,269	190,318	63,025	47,607	108,661	89,579	156,639	—	33,524	1,696	33,694	166,334	—	13,268	1,568,342
40112	Brunswick County Public Schools	476,581	193,843	55,515	18,068	13,648	31,152	88,656	44,906	—	9,611	—	(16,785)	47,690	—	3,804	449,623
40113	Buchanan County School Board	744,372	266,904	86,709	29,467	22,258	50,803	81,894	73,235	—	15,674	—	(11,825)	77,766	—	6,203	733,260
40114	Buckingham County School Board	682,482	152,355	97,918	27,418	20,711	47,272	6,202	68,144	—	14,584	16,269	26,115	72,367	—	5,772	682,289
40115	Campbell County School Board	2,491,035	510,681	338,656	99,089	74,849	170,839	16,106	246,272	—	52,707	36,039	110,979	261,526	—	20,860	2,465,788
40116	Caroline County School Board	1,303,675	329,345	202,738	52,846	39,918	91,112	47,830	131,341	—	28,110	50,983	56,641	139,479	—	11,125	1,315,047

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

					LESS: FY 2023				PLUS: FY 2023								
					Deferred				Deferred								
					Inflows				Outflows								
					Change in				Change in								
					LESS: FY 2023				PLUS: FY 2023								
					Deferred				Deferred								
					Inflows				Outflows								
					Expected				Expected								
					Change In				Change In								
					Actual				Actual								
					Experience				Experience								
					Assumptions				Assumptions								
					Contribution				Contribution								
					Employer				Employer								
					Normal				Normal								
					Special				Special								
					Non				Non								
					6/30/2023				6/30/2023								
					Net OPEB				Net OPEB								
					Liability				Liability								
Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Special	Non	6/30/2023
Code	Entity	Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	Employer	Employer	Net OPEB
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contribution	Experience	Experience	Assumptions	Contribution	Expense	Contribution	Contribution	Contribution	Liability
40117	Carroll County School Board	1,249,852	334,229	155,910	48,701	36,788	83,966	79,775	121,040	—	25,905	4,609	20,195	128,531	—	10,253	1,211,906
40118	Charles City County School Board	222,637	93,186	26,138	8,564	6,469	14,766	39,644	21,285	—	4,555	—	(8,555)	22,606	—	1,803	213,118
40119	Charlotte County School Board	1,706,686	375,302	1,215,397	41,564	31,396	71,660	622,507	103,300	—	22,108	811,500	116,355	109,689	—	8,750	1,034,288
40120	Chesterfield County School Board	20,386,918	4,270,173	3,777,394	837,358	632,517	1,443,685	136,611	2,081,130	—	445,405	1,502,907	1,364,533	2,209,987	—	176,282	20,837,232
40121	Clarke County School Board	743,409	198,868	114,257	29,524	22,302	50,903	41,718	73,379	—	15,705	22,106	24,071	77,919	—	6,216	734,699
40122	Craig County School Board	210,235	53,743	24,489	8,290	6,262	14,292	10,288	20,603	—	4,409	—	4,539	21,881	—	1,745	206,282
40123	Culpeper County School Board	2,733,058	619,574	323,353	108,328	81,828	186,768	74,375	269,234	—	57,622	2,097	97,477	285,908	—	22,805	2,695,697
40124	Cumberland County School Board	506,202	113,108	73,590	19,731	14,904	34,018	15,928	49,039	—	10,495	10,657	15,895	52,072	—	4,154	490,999
40125	Dickenson County School Board	577,846	157,664	77,184	23,283	17,587	40,142	20,127	57,867	—	12,385	10,712	7,593	61,454	—	4,902	579,388
40126	Dinwiddie County School Board	1,482,484	350,942	242,398	58,745	44,374	101,282	44,765	146,002	—	31,248	52,834	57,306	155,042	—	12,367	1,461,843
40128	Essex County Public Schools	461,289	132,844	61,412	18,165	13,721	31,318	29,203	45,146	—	9,662	5,754	2,908	47,939	—	3,824	452,021
40129	Fairfax County School Board	92,295,917	21,970,726	11,954,123	3,600,795	2,719,938	6,208,113	4,874,477	8,949,243	—	1,915,323	582,938	3,508,735	9,503,451	—	758,039	89,603,946
40130	Fauquier County School Board	4,382,188	1,156,903	519,560	177,956	134,423	306,813	189,544	442,283	—	94,658	62,718	125,027	469,672	—	37,464	4,428,345
40131	Floyd County School Board	643,228	162,149	82,647	24,488	18,498	42,220	51,657	60,861	—	13,026	3,573	15,825	64,626	—	5,155	609,371
40132	Fluvanna County Public Schools	1,409,154	380,254	164,146	55,371	41,826	95,466	92,006	137,618	—	29,453	—	28,028	146,144	—	11,657	1,377,891
40133	Franklin County Public Schools	2,429,746	693,208	301,975	92,087	69,560	158,766	262,251	228,868	—	48,982	3,600	34,183	243,034	—	19,386	2,291,528
40134	Frederick County School Board	5,652,631	1,199,105	745,369	218,729	165,222	377,110	214,269	543,619	—	116,346	54,921	220,375	577,287	—	46,047	5,442,964
40135	Giles County Schools	745,938	186,476	87,599	31,602	23,871	54,484	26,446	78,541	—	16,809	39,779	32,909	83,407	—	6,653	786,390
40136	Gloucester County School Board	1,944,495	491,457	361,952	76,269	57,611	131,495	102,591	189,555	—	40,569	99,381	79,728	201,297	—	16,056	1,897,914
40137	Goochland County School Board	978,449	213,893	142,177	39,019	29,474	67,272	16,465	96,976	—	20,755	20,977	45,515	102,980	—	8,214	970,964
40138	Grayson County School Board	566,889	133,582	92,564	22,859	17,267	39,411	10,506	56,813	—	12,159	22,073	25,067	60,330	—	4,812	568,834
40139	Greene County Public Schools	1,071,044	276,676	174,215	42,788	32,321	73,770	43,590	106,343	—	22,759	39,038	37,506	112,924	—	9,008	1,064,750
40140	Greensville County School Board	765,083	205,735	93,657	30,826	23,285	53,146	39,437	76,613	—	16,397	5,860	25,586	81,353	—	6,489	767,081

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
40141	Halifax County School Board	1,684,651	445,043	269,330	66,350	50,119	114,394	79,946	164,904	—	35,293	58,415	32,014	175,118	—	13,968	1,651,095	
40142	Hanover County School Board	6,289,116	1,460,305	848,221	247,873	187,236	427,356	215,904	616,051	—	131,848	88,046	215,795	654,199	—	52,183	6,168,189	
40143	Henrico County School Board	17,514,425	3,524,666	2,444,896	679,688	513,417	1,171,846	490,625	1,689,263	—	361,537	295,242	765,967	1,793,861	—	143,089	16,913,678	
40144	Henry County Public Schools	2,269,963	505,011	266,034	91,913	69,429	158,467	30,211	228,436	—	48,890	23,770	89,117	242,572	—	19,350	2,287,211	
40145	Highland County Public Schools	109,573	30,416	13,466	4,140	3,127	7,138	11,147	10,289	—	2,202	149	1,200	10,918	—	872	103,021	
40146	Isle of Wight County Schools	1,931,491	428,037	305,229	77,406	58,471	133,456	28,742	192,382	—	41,174	62,513	94,519	204,299	—	16,296	1,926,217	
40148	King George County School Board	1,439,377	322,348	189,171	59,511	44,953	102,603	21,230	147,907	—	31,655	47,909	78,780	157,068	—	12,528	1,480,912	
40149	King & Queen County School Board	302,589	65,868	53,931	12,044	9,098	20,765	4,841	29,934	—	6,406	14,074	15,842	31,790	—	2,536	299,708	
40150	King William County School Board	713,548	179,526	83,824	25,828	19,510	44,530	85,390	64,191	—	13,738	564	3,825	68,161	—	5,437	642,712	
40151	Lancaster County Public Schools	404,938	145,617	47,778	14,309	10,809	24,670	87,038	35,563	—	7,611	—	(12,279)	37,758	—	3,012	356,076	
40152	Lee County School Board	1,092,236	299,744	138,921	41,872	31,629	72,191	97,022	104,067	—	22,272	7,826	16,785	110,516	—	8,815	1,041,964	
40153	Loudoun County School Board	44,133,625	8,833,144	11,002,591	1,709,325	1,291,176	2,947,040	1,299,095	4,248,275	—	909,219	3,927,667	3,604,172	4,511,335	—	359,850	42,535,690	
40154	Louisa County Public Schools	1,957,620	399,273	380,200	78,573	59,352	135,467	4,784	195,281	—	41,794	114,878	128,687	207,375	—	16,541	1,955,241	
40155	Lunenburg County School Board	529,080	121,688	94,938	21,852	16,506	37,674	7,279	54,309	—	11,623	39,233	28,360	57,675	—	4,600	543,769	
40156	Madison County School Board	596,871	158,245	79,604	23,929	18,075	41,256	25,044	59,472	—	12,728	7,548	16,692	63,151	—	5,038	595,459	
40157	Mathews County School Board	437,087	104,349	78,258	16,338	12,341	28,169	35,954	40,606	—	8,691	18,877	14,574	43,117	—	3,440	406,567	
40158	Mecklenburg County School Board	1,437,932	348,824	219,830	55,502	41,924	95,690	86,193	137,941	—	29,522	37,373	46,846	146,486	—	11,684	1,381,129	
40159	Middlesex County School Board	524,023	125,753	92,870	21,394	16,160	36,885	15,570	53,171	—	11,380	26,323	35,578	56,470	—	4,504	532,375	
40160	Montgomery County School Board	3,610,363	722,598	721,769	138,985	104,986	239,624	125,335	345,428	—	73,929	220,059	212,976	366,815	—	29,259	3,458,580	
40162	Nelson County Public Schools	660,447	189,492	76,933	26,006	19,644	44,837	49,293	64,634	—	13,833	—	9,575	68,643	—	5,475	647,150	
40163	New Kent County School Board	1,077,185	216,476	161,640	44,489	33,606	76,703	957	110,571	—	23,664	54,548	68,819	117,416	—	9,366	1,107,086	
40165	Northampton County Schools	532,692	155,507	63,334	20,213	15,268	34,849	59,135	50,237	—	10,752	731	3,467	53,340	—	4,255	502,992	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	6/30/2022 Investment Experience	PLUS: FY 2022 Expected vs Actual	LESS: FY 2022 Change In Assumptions	LESS: FY 2023 Deferred Inflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Investment Experience	PLUS: FY 2023 Change In Assumptions	Deferred Inflows	Deferred Outflows	Deferred Investment Experience	Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
40166	Northumberland County School Board	516,076	118,705	81,505	20,936	15,814	36,096	9,745	52,033	—	11,136	20,289	26,509	55,263	—	4,407	520,982							
40167	Nottoway County School Board	614,450	203,309	71,575	24,204	18,283	41,729	63,421	60,155	—	12,874	—	(311)	63,875	—	5,095	602,295							
40168	Orange County Public Schools	1,631,551	406,350	231,600	64,495	48,718	111,195	68,661	160,292	—	34,306	33,205	47,686	170,222	—	13,578	1,604,921							
40169	Page County Public Schools	1,089,587	283,427	132,534	44,619	33,704	76,928	38,979	110,894	—	23,734	26,890	29,716	117,767	—	9,393	1,110,324							
40170	Patrick County School Board	742,807	213,341	87,555	30,156	22,779	51,991	37,553	74,948	—	16,040	10,210	9,030	79,584	—	6,348	750,410							
40171	Pittsylvania County School Board	2,610,481	650,482	333,840	105,210	79,473	181,392	90,394	261,484	—	55,963	24,476	105,345	277,672	—	22,149	2,618,101							
40172	Powhatan County School Board	1,485,855	345,734	198,876	57,314	43,293	98,814	75,275	142,445	—	30,486	18,598	40,006	151,262	—	12,066	1,426,224							
40173	Prince Edward County School Board	629,983	225,893	74,668	23,105	17,453	39,835	116,797	57,424	—	12,290	355	(13,294)	60,978	—	4,864	574,951							
40174	Prince George County School Board	1,961,112	485,762	229,229	76,963	58,136	132,691	92,752	191,280	—	40,938	544	44,640	203,119	—	16,202	1,915,184							
40176	Prince William County School Board	35,682,916	7,278,984	5,389,394	1,476,962	1,115,655	2,546,423	99,642	3,670,770	—	785,620	1,888,206	2,284,009	3,898,057	—	310,932	36,753,440							
40177	Pulaski County School Board	1,302,351	335,769	179,016	54,224	40,960	93,488	42,922	134,767	—	28,843	68,742	44,012	143,111	—	11,415	1,349,348							
40178	Rappahannock County School Board	361,951	81,583	50,532	14,555	10,994	25,094	3,973	36,174	—	7,742	7,793	13,578	38,416	—	3,064	362,193							
40179	Richmond County School Board	443,348	97,069	77,247	17,490	13,211	30,155	10,028	43,469	—	9,303	18,253	21,760	46,158	—	3,682	435,231							
40180	Roanoke County School Board	4,829,751	1,116,917	702,236	190,906	144,205	329,140	134,975	474,469	—	101,546	93,654	179,768	503,853	—	40,190	4,750,600							
40181	Rockbridge County School Board	994,584	261,515	126,236	38,744	29,266	66,799	70,289	96,293	—	20,609	5,927	26,944	102,254	—	8,156	964,128							
40182	Rockingham County School Board	4,237,215	929,934	638,001	169,932	128,361	292,978	53,389	422,340	—	90,389	118,768	196,945	448,497	—	35,774	4,228,659							
40183	Russell County School Board	1,090,671	290,085	133,272	41,130	31,068	70,912	106,918	102,222	—	21,878	4,298	14,853	108,554	—	8,659	1,023,494							
40184	Scott County School Board	1,239,256	293,242	160,443	49,419	37,330	85,204	33,694	122,825	—	26,287	10,920	44,170	130,430	—	10,404	1,229,776							
40185	Shenandoah County School Board	2,210,601	528,538	303,284	85,513	64,594	147,432	125,460	212,529	—	45,486	26,131	74,631	225,689	—	18,002	2,127,942							
40186	Smyth County School Board	1,382,664	339,075	196,554	53,497	40,410	92,233	72,644	132,958	—	28,456	28,293	27,583	141,191	—	11,262	1,331,238							

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	6/30/2022 Investment Experience	PLUS: FY 2022 Expected vs Actual	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY 2023 Deferred Inflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	LESS: FY 2023 Deferred Inflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	LESS: FY 2023 Deferred Inflows	PLUS: FY 2023 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	Actual 6/30/2023 Net OPEB Liability
40187	Southampton County School Board	756,534	216,751	90,051	30,416	22,975	52,440	47,938	75,594	—	16,179	4,138	18,182	80,268	—	6,403	756,887			
40188	Spotsylvania County School Board	7,975,453	1,791,349	990,390	314,262	237,384	541,817	220,014	781,051	—	167,161	35,296	269,369	829,410	—	66,159	7,820,243			
40189	Stafford County School Board	10,667,211	2,199,380	2,023,885	440,466	332,715	759,405	20,648	1,094,712	—	234,291	863,245	734,267	1,162,495	—	92,727	10,960,765			
40190	Surry County Schools	421,434	140,301	49,091	16,280	12,298	28,069	49,874	40,462	—	8,660	—	(3,726)	42,964	—	3,427	405,128			
40191	Sussex County School Board	458,400	126,519	53,397	17,832	13,470	30,744	35,879	44,319	—	9,485	—	7,159	47,060	—	3,754	443,746			
40192	Tazewell County Schools	1,463,940	423,009	170,529	59,338	44,822	102,304	69,971	147,476	—	31,563	16,715	9,961	156,613	—	12,492	1,476,595			
40193	Warren County School Board	1,966,049	410,091	332,396	76,259	57,604	131,478	65,304	189,531	—	40,564	80,116	91,684	201,266	—	16,054	1,897,674			
40195	Washington County School Board	2,134,020	514,752	249,766	82,274	62,147	141,848	119,768	204,480	—	43,763	886	39,708	217,138	—	17,320	2,047,348			
40196	Westmoreland County School Board	569,658	165,216	81,579	22,464	16,969	38,730	42,142	55,830	—	11,949	7,019	15,225	59,284	—	4,729	559,000			
40197	Wise County School Board	1,831,792	438,798	377,030	71,300	53,858	122,928	70,889	177,206	—	37,926	119,072	68,660	188,175	—	15,010	1,774,264			
40198	Wythe County School Board	1,257,197	303,550	151,388	50,783	38,360	87,555	28,926	126,214	—	27,012	14,370	37,103	134,026	—	10,691	1,263,717			
40199	York County School Board	4,197,601	1,032,353	523,369	166,539	125,799	287,128	166,159	413,907	—	88,585	19,640	135,732	439,536	—	35,060	4,144,228			
40200	Alexandria City School Board	9,400,862	2,214,802	1,202,321	361,941	273,400	624,021	545,410	899,551	—	192,523	50,600	286,929	955,254	—	76,196	9,006,724			
40201	Bristol City School Board	767,611	201,400	121,496	30,864	23,314	53,213	30,163	76,708	—	16,417	26,858	26,052	81,458	—	6,498	768,040			
40202	Buena Vista City Schools	288,863	101,786	44,594	11,485	8,675	19,801	31,467	28,544	—	6,109	8,748	495	30,309	—	2,418	285,796			
40203	Charlottesville Public Schools	2,397,476	559,134	291,954	90,515	68,373	156,057	180,459	224,963	—	48,147	6,028	61,992	238,896	—	19,055	2,252,431			
40205	Danville City Schools	2,196,151	497,127	392,263	87,600	66,170	151,030	36,968	217,716	—	46,596	86,055	119,898	231,198	—	18,442	2,179,872			
40206	Fredericksburg City Schools	1,471,887	346,452	237,690	59,314	44,804	102,263	34,325	147,416	—	31,550	61,216	64,906	156,549	—	12,487	1,475,995			
40207	Hampton City Schools	6,794,475	1,587,246	920,122	267,681	202,199	461,508	216,475	665,282	—	142,384	98,007	204,524	706,473	—	56,353	6,661,107			
40208	Harrisonburg City School Board	2,712,829	542,958	509,000	110,126	83,186	189,868	729	273,702	—	58,578	162,541	196,569	290,653	—	23,184	2,740,431			
40209	Hopewell City School Board	1,602,652	398,374	283,635	65,271	49,304	112,533	53,022	162,221	—	34,719	93,886	82,146	172,262	—	13,741	1,624,230			
40210	Lynchburg Public Schools	3,216,021	923,331	408,166	127,978	96,671	220,646	186,646	318,069	—	68,073	26,809	37,167	337,764	—	26,942	3,184,657			

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	6/30/2022 Investment Experience	PLUS: FY 2022 Expected vs Actual	LESS: FY 2022 Deferred Inflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual	PLUS: FY 2023 Investment Experience	PLUS: FY 2023 Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual
																	6/30/2023 Net OPEB Liability
40211	Newport News Public Schools	9,706,823	2,421,060	1,147,839	384,232	290,238	662,452	410,862	954,951	—	204,379	12,839	251,948	1,014,081	—	80,889	9,561,407
40212	Norfolk Public Schools	12,140,061	3,575,310	1,420,347	461,657	348,723	795,941	1,254,062	1,147,381	—	245,563	4,647	(28,519)	1,218,420	—	97,189	11,488,104
40213	Petersburg City Schools	1,549,792	330,022	260,791	60,581	45,761	104,448	35,207	150,566	—	32,224	60,594	63,768	159,887	—	12,754	1,507,537
40214	Portsmouth School Board	4,813,616	1,349,425	617,525	177,561	134,124	306,132	620,543	441,301	—	94,448	42,569	39,042	468,625	—	37,380	4,418,511
40215	Radford City School Board	557,497	140,353	101,451	21,461	16,211	37,001	37,813	53,339	—	11,416	27,561	18,984	56,641	—	4,518	534,054
40216	Richmond Public Schools	11,345,117	2,876,894	2,697,036	431,926	326,264	744,681	906,010	1,073,487	—	229,748	1,000,888	558,914	1,139,954	—	90,930	10,748,247
40217	Roanoke City School Board	5,033,725	1,150,455	667,909	227,120	171,560	391,576	88,989	564,473	—	120,809	634,162	342,528	599,419	—	47,814	5,651,765
40219	Staunton City Schools	1,084,289	256,262	166,205	43,168	32,608	74,427	28,434	107,289	—	22,962	31,889	39,405	113,941	—	9,088	1,074,225
40220	Suffolk City School Board	4,720,299	1,265,716	667,403	188,925	142,709	325,725	224,788	469,546	—	100,492	64,271	168,920	498,612	—	39,773	4,701,309
40222	Winchester Public Schools	1,841,545	407,254	232,169	74,524	56,294	128,487	18,456	185,219	—	39,641	32,453	70,691	196,686	—	15,689	1,854,498
40223	Martinsville City Schools	661,771	197,531	77,087	25,693	19,408	44,297	61,163	63,856	—	13,666	—	3,391	67,804	—	5,409	639,354
40224	Falls Church Public Schools	1,607,348	412,155	221,817	65,676	49,609	113,231	63,317	163,227	—	34,934	49,914	67,542	173,340	—	13,826	1,634,304
40225	Colonial Heights City Schools	1,156,775	274,633	137,407	46,132	34,847	79,537	32,732	114,655	—	24,539	1,993	37,506	121,751	—	9,712	1,147,983
40230	Covington City School Board	—	335,561	2,024	—	—	—	262,653	—	—	—	—	(70,884)	—	—	—	—
40231	Fairfax City School Board	5,418	1,538	631	202	153	349	662	503	—	108	2	41	533	—	43	5,037
40232	Franklin City Public Schools	385,070	156,792	70,750	16,796	12,687	28,958	47,932	41,744	—	8,934	50,556	(143)	44,333	—	3,536	417,961
40233	Chesapeake Public Schools	15,005,209	3,013,488	2,000,952	614,306	464,029	1,059,122	6,901	1,526,766	—	326,759	495,005	815,404	1,621,307	—	129,325	15,286,689
40234	Virginia Beach City School Board	24,496,258	6,059,241	2,853,467	950,497	717,978	1,638,746	1,480,091	2,362,318	—	505,585	—	578,688	2,508,591	—	200,100	23,652,620
40236	Manassas Park City Schools	1,359,184	325,845	183,340	54,711	41,327	94,327	38,539	135,977	—	29,102	23,869	55,639	144,393	—	11,518	1,361,461
40306	Town of West Point School Board	306,202	96,507	38,500	12,685	9,582	21,870	26,346	31,527	—	6,747	9,660	10,148	33,479	—	2,670	315,659
40307	Lexington City School Board	197,472	39,521	34,569	7,610	5,748	13,120	6,673	18,914	—	4,048	7,846	10,978	20,085	—	1,602	189,372
40308	Waynesboro Public Schools	1,124,385	273,152	172,270	48,725	36,806	84,007	28,064	121,100	—	25,918	115,444	61,239	128,602	—	10,258	1,212,506
40309	Town of Colonial Beach Schools	213,125	59,956	28,293	9,841	7,434	16,968	11,781	24,460	—	5,235	31,516	12,963	25,966	—	2,072	244,900

Virginia Retirement System

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					LESS: FY 2023			LESS: FY 2023				PLUS: FY 2023				PLUS: FY 2023		
					Deferred			Deferred	Change in			Change in	Deferred			Deferred	Deferred	
					Inflows			Inflows	Change in			Change in	Outflows			Outflows	Change in	
					LESS: FY 2023			LESS: FY 2023	PLUS: FY 2023			PLUS: FY 2023	PLUS: FY 2023			PLUS: FY 2023	PLUS: FY 2023	
					Deferred			Deferred	Deferred			Deferred	Difference Between			Difference Between	Difference Between	
					Inflows			Inflows	Expected and			Expected and	Employer			Employer	Employer	
					Investment			Investment	vs Actual			vs Actual	Normal			Normal	Special	
					Experience			Experience	Change In			Change In	Actual			Actual	Non	
					Assumptions			Assumptions	Employer			Employer	Employer			Employer	Employer	
					Contribution			Contribution	Expense			Expense	Contribution			Contribution	Contribution	
Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Special	Non	6/30/2023	
Code	Entity	Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	vs Actual Experience	Change In Assumptions	Actual Contribution	vs Actual Experience	Investment Experience	Change In Assumptions	Actual Contribution	OPEB Expense	Normal Contribution	Special Contribution	Non Contribution	Net OPEB Liability	
40313	Galax City Schools	459,844	109,570	79,171	18,546	14,009	31,974	10,256	46,092	—	9,865	23,152	19,772	48,939	—	3,904	461,496	
40314	Norton City Schools	252,619	62,878	63,213	10,063	7,601	17,350	5,843	25,010	—	5,353	26,335	10,970	26,559	—	2,119	250,417	
40332	Manassas City Schools	3,550,519	919,977	640,114	139,424	105,317	240,380	176,729	346,518	—	74,162	160,861	116,741	367,968	—	29,352	3,469,494	
40335	City of Salem Schools	1,450,093	314,751	230,652	57,164	43,180	98,557	35,575	142,074	—	30,407	48,936	64,272	150,865	—	12,034	1,422,506	
40402	Williamsburg-James City County School Board	4,439,142	1,035,964	679,500	174,929	132,137	301,595	158,499	434,761	—	93,048	118,857	176,428	461,686	—	36,826	4,353,028	
40403	Poquoson City Public Schools	681,880	181,743	79,733	25,688	19,404	44,289	67,510	63,844	—	13,664	—	7,935	67,800	—	5,408	639,234	
40410	Valley Vocational Technical Center	113,908	33,423	13,970	4,781	3,611	8,243	7,349	11,882	—	2,543	5,393	3,402	12,619	—	1,006	118,972	
40412	Charlottesville/Albemarle Vo-Tech Center	90,066	21,694	31,322	3,619	2,734	6,240	1,063	8,996	—	1,925	15,342	7,343	9,558	—	762	90,068	
40414	Jackson River Technical Ctr	—	38,491	—	—	—	—	28,903	—	—	—	—	(9,588)	—	—	—	—	
40415	New Horizons Technical Center	543,047	125,008	78,978	21,230	16,037	36,603	22,930	52,764	—	11,293	8,652	23,808	56,027	—	4,469	528,298	
40416	Northern Neck Regional Vocational Center	68,874	17,687	8,724	2,145	1,620	3,698	16,454	5,330	—	1,141	401	(1,314)	5,657	—	452	53,369	
40417	Rowanty Vocational Technical Center	53,582	13,016	13,411	2,053	1,551	3,540	2,939	5,103	—	1,092	5,020	2,629	5,425	—	432	51,091	
40418	Amelia-Nottoway Vocational Center	18,784	6,224	8,942	800	604	1,379	1,802	1,988	—	426	6,177	2,122	2,117	—	168	19,909	
40421	Northern Neck Regional Special Education Program	32,872	24,031	4,133	1,504	1,136	2,593	12,864	3,737	—	800	4,233	(1,740)	3,967	—	317	37,419	
40423	Maggie Walker Governor's School for Govt & Intl Studies	266,948	70,540	40,251	10,535	7,958	18,164	14,597	26,184	—	5,604	6,860	7,566	27,809	—	2,218	262,170	
40424	Appomattox Region Governor's School	127,875	27,838	28,217	5,181	3,914	8,933	460	12,877	—	2,756	10,530	8,515	13,669	—	1,091	128,926	
40425	Bridging Communities Regional Career and Tech Center	33,353	11,736	12,115	1,330	1,005	2,293	3,539	3,306	—	708	5,908	2,166	3,514	—	280	33,101	
55100	Accomack County	721,735	174,446	92,846	29,630	22,382	51,086	23,082	73,642	—	15,761	21,976	33,246	78,204	—	6,238	737,338	
55101	Albemarle County	2,897,176	580,769	544,598	123,250	93,099	212,494	808	306,319	—	65,559	303,777	238,882	325,282	—	25,947	3,067,004	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55102	Alleghany County	462,132	114,640	60,844	18,873	14,256	32,539	15,483	46,907	—	10,039	10,091	21,626	49,816	—	3,973	469,651
55103	Amelia County	290,067	59,639	57,084	11,451	8,650	19,743	4,469	28,460	—	6,091	16,668	18,066	30,226	—	2,411	284,957
55104	Amherst County	615,052	123,098	134,291	24,213	18,290	41,746	9,275	60,179	—	12,879	42,092	46,057	63,910	—	5,097	602,535
55105	Appomattox County	256,954	60,955	42,652	10,637	8,035	18,339	4,351	26,436	—	5,658	17,636	11,368	28,066	—	2,239	264,688
55107	Augusta County	1,376,764	287,319	203,908	57,825	43,679	99,695	9,780	143,715	—	30,758	85,427	94,631	152,618	—	12,173	1,438,936
55108	Bath County	172,186	37,896	24,863	6,709	5,068	11,567	5,517	16,674	—	3,569	3,309	6,154	17,708	—	1,412	166,944
55109	Bedford County	1,256,475	272,743	190,142	51,497	38,899	88,785	14,654	127,987	—	27,392	46,697	80,901	135,911	—	10,841	1,281,466
55110	Bland County	163,998	34,002	28,740	6,477	4,893	11,168	2,910	16,099	—	3,445	5,080	11,214	17,098	—	1,364	161,188
55111	Botetourt County	829,261	175,460	173,365	33,645	25,415	58,007	2,841	83,620	—	17,896	65,438	54,712	88,790	—	7,083	837,241
55112	Brunswick County	374,594	77,417	76,114	15,018	11,344	25,892	1,789	37,324	—	7,988	18,364	30,971	39,633	—	3,162	373,706
55113	Buchanan County	618,785	168,747	72,080	25,736	19,440	44,372	27,918	63,964	—	13,690	21,817	16,323	67,929	—	5,418	640,433
55114	Buckingham County	319,206	64,495	84,978	12,902	9,746	22,244	79	32,066	—	6,863	40,049	25,101	34,059	—	2,716	321,056
55115	Campbell County	901,748	187,516	133,668	36,436	27,522	62,818	3,660	90,555	—	19,381	26,410	49,014	96,169	—	7,670	906,681
55116	Caroline County	761,591	376,608	217,395	31,886	24,086	54,974	113,890	79,248	—	16,961	92,314	(162)	84,150	—	6,713	793,466
55117	Carroll County	442,505	145,024	71,555	18,112	13,681	31,226	39,334	45,014	—	9,634	25,000	9,046	47,800	—	3,813	450,702
55118	Charles City County	259,362	51,913	72,986	10,545	7,965	18,181	73	26,208	—	5,609	34,370	24,747	27,829	—	2,220	262,410
55119	Charlotte County	263,818	66,610	35,383	10,907	8,239	18,804	9,704	27,107	—	5,801	11,129	11,056	28,783	—	2,296	271,405
55120	Chesterfield County	12,413,993	2,521,408	1,866,569	537,415	405,948	926,555	14,121	1,335,666	—	285,860	1,240,333	858,160	1,418,371	—	113,137	13,373,304
55121	Clarke County	320,410	64,132	49,308	12,810	9,677	22,086	410	31,838	—	6,814	7,508	18,877	33,813	—	2,697	318,778
55122	Craig County	121,012	24,220	30,795	4,820	3,641	8,309	576	11,978	—	2,564	11,753	10,277	12,717	—	1,015	119,931
55123	Culpeper County	1,189,286	266,044	172,346	48,248	36,445	83,185	22,711	119,914	—	25,664	33,566	66,590	127,339	—	10,157	1,200,633
55124	Cumberland County	208,188	50,639	31,612	8,661	6,542	14,932	5,954	21,525	—	4,607	12,950	9,985	22,853	—	1,823	215,517
55126	Dinwiddie County	668,755	136,595	123,948	26,397	19,939	45,510	10,111	65,605	—	14,041	32,336	40,655	69,661	—	5,557	656,864
55128	Essex County	270,079	60,412	58,778	10,415	7,867	17,956	12,203	25,885	—	5,540	20,904	13,253	27,489	—	2,193	259,172

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected Experience	Inflows Change In Assumptions	Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55130	Fauquier County	2,463,822	494,072	395,963	102,410	77,358	176,565	1,335	254,525	—	54,474	145,228	181,770	270,279	—	21,560	2,548,421
55131	Floyd County	302,830	60,608	61,283	12,020	9,079	20,723	2,357	29,874	—	6,394	15,350	23,772	31,727	—	2,530	299,109
55132	Fluvanna County	477,304	95,533	89,226	20,117	15,196	34,683	139	49,997	—	10,700	45,001	38,741	53,087	—	4,235	500,593
55133	Franklin County	990,490	214,752	195,408	41,082	31,032	70,829	10,603	102,102	—	21,852	86,188	72,939	108,425	—	8,649	1,022,295
55134	Frederick County	2,668,278	576,823	393,783	108,367	81,857	186,835	34,204	269,330	—	57,642	75,787	162,664	286,008	—	22,814	2,696,656
55135	Giles County	373,631	87,676	56,849	14,690	11,096	25,327	14,985	36,510	—	7,814	8,764	15,971	38,775	—	3,093	365,551
55136	Gloucester County	976,643	231,033	173,974	40,089	30,282	69,117	22,717	99,635	—	21,324	58,507	60,876	105,810	—	8,440	997,589
55137	Goochland County	875,378	175,203	238,137	36,922	27,890	63,658	239	91,765	—	19,640	133,898	94,980	97,451	—	7,773	918,794
55138	Grayson County	298,857	68,141	61,615	12,405	9,371	21,388	6,029	30,832	—	6,599	29,311	21,125	32,742	—	2,612	308,703
55139	Greene County	352,078	77,250	51,647	15,297	11,555	26,374	3,928	38,019	—	8,137	34,232	23,345	40,378	—	3,220	380,662
55140	Greensville County	306,443	67,290	53,222	12,314	9,302	21,230	4,099	30,604	—	6,550	13,235	17,568	32,506	—	2,592	306,425
55141	Halifax County	529,682	115,347	86,488	21,895	16,539	37,749	4,993	54,417	—	11,646	33,588	30,225	57,784	—	4,609	544,848
55142	Hanover County	4,065,270	823,984	538,466	160,201	121,011	276,202	65,485	398,156	—	85,214	34,950	196,845	422,810	—	33,726	3,986,518
55143	Henrico County	16,239,889	3,570,241	2,606,377	638,432	482,254	1,100,718	476,498	1,586,729	—	339,593	545,587	728,684	1,684,975	—	134,404	15,887,065
55144	Henry County	1,133,898	230,592	218,073	49,656	37,508	85,611	2,875	123,411	—	26,413	162,762	93,799	131,045	—	10,454	1,235,653
55145	Highland County	99,940	20,699	22,454	3,509	2,650	6,049	11,498	8,720	—	1,866	8,110	4,126	9,252	—	739	87,310
55146	Isle of Wight County	882,723	180,463	132,819	37,645	28,436	64,904	2,859	93,562	—	20,024	71,911	62,050	99,361	—	7,925	936,784
55147	James City County	2,391,215	599,792	305,822	96,265	72,716	165,970	80,725	239,253	—	51,205	28,575	81,304	254,071	—	20,266	2,395,509
55148	King George County	811,320	162,382	204,125	32,455	24,515	55,955	654	80,661	—	17,263	80,152	66,027	85,651	—	6,832	807,618
55149	King and Queen County	196,870	39,400	53,972	8,468	6,396	14,599	49	21,046	—	4,504	35,556	20,964	22,354	—	1,783	210,719
55150	King William County	327,514	65,552	95,253	13,172	9,950	22,709	85	32,736	—	7,006	41,197	32,475	34,766	—	2,773	327,772
55151	Lancaster County	310,657	68,805	49,281	12,531	9,465	21,604	3,866	31,143	—	6,665	11,315	15,693	33,072	—	2,638	311,821
55152	Lee County	332,090	73,316	61,164	12,993	9,815	22,402	11,005	32,293	—	6,911	17,967	15,167	34,295	—	2,735	323,335
55153	Loudoun County	16,845,309	3,413,406	4,549,285	673,369	508,644	1,160,952	57,861	1,673,559	—	358,176	1,790,766	1,544,282	1,777,180	—	141,759	16,756,448

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55154	Louisa County	879,713	176,071	193,732	37,014	27,959	63,816	241	91,993	—	19,688	107,188	74,666	97,692	—	7,792	921,073
55155	Lunenburg County	141,963	36,122	28,989	6,265	4,733	10,802	4,501	15,572	—	3,333	22,664	9,402	16,536	—	1,319	155,911
55156	Madison County	333,776	66,802	69,623	13,495	10,193	23,266	85	33,539	—	7,178	24,252	25,385	35,621	—	2,841	335,808
55157	Mathews County	203,131	41,268	53,045	8,294	6,265	14,300	53	20,614	—	4,412	24,793	17,785	21,898	—	1,746	206,402
55158	Mecklenburg County	594,222	118,933	107,191	24,551	18,545	42,328	159	61,017	—	13,059	44,730	41,711	64,800	—	5,168	610,930
55159	Middlesex County	209,633	41,960	42,620	8,444	6,378	14,558	57	20,986	—	4,491	13,748	15,423	22,286	—	1,778	210,120
55160	Montgomery County	1,156,775	263,706	164,645	48,296	36,482	83,268	21,774	120,034	—	25,690	63,882	63,840	127,463	—	10,167	1,201,832
55162	Nelson County	277,183	59,129	44,975	10,632	8,031	18,330	13,412	26,424	—	5,655	8,388	13,466	28,058	—	2,238	264,569
55163	New Kent County	685,492	137,199	171,695	28,440	21,483	49,033	190	70,683	—	15,128	89,679	61,420	75,058	—	5,987	707,715
55165	Northampton County	580,374	116,864	96,411	22,551	17,034	38,879	15,450	56,046	—	11,995	18,386	32,088	59,522	—	4,747	561,159
55166	Northumberland County	298,977	59,846	58,533	11,591	8,755	19,984	8,554	28,808	—	6,165	16,207	18,877	30,588	—	2,440	288,435
55167	Nottoway County	221,795	50,829	34,795	9,090	6,866	15,671	4,308	22,591	—	4,835	11,760	11,016	23,991	—	1,914	226,191
55168	Orange County	715,474	149,801	125,397	32,103	24,250	55,348	3,166	79,787	—	17,076	105,744	62,729	84,726	—	6,758	798,863
55169	Page County	491,031	99,972	93,290	20,420	15,425	35,207	1,159	50,752	—	10,862	44,451	34,780	53,899	—	4,299	508,149
55170	Patrick County	380,133	89,711	60,322	15,591	11,777	26,881	9,680	38,750	—	8,293	15,383	24,384	41,143	—	3,282	387,978
55171	Pittsylvania County	1,012,284	226,037	222,854	40,108	30,296	69,150	23,801	99,683	—	21,334	79,912	59,332	105,860	—	8,444	998,069
55172	Powhatan County	579,291	117,738	130,501	24,406	18,436	42,078	651	60,658	—	12,982	74,156	48,136	64,419	—	5,138	607,332
55173	Prince Edward County	337,749	71,175	51,701	13,403	10,124	23,108	4,604	33,311	—	7,129	9,876	15,426	35,375	—	2,822	333,529
55174	Prince George County	841,061	188,162	140,041	35,423	26,758	61,073	10,303	88,040	—	18,842	68,447	51,492	93,494	—	7,457	881,495
55176	Prince William County	18,062,530	4,165,735	3,490,757	722,842	546,014	1,246,248	447,810	1,796,516	—	384,491	903,685	1,188,189	1,907,758	—	152,174	17,987,543
55177	Pulaski County	878,750	175,878	203,111	35,423	26,758	61,073	238	88,040	—	18,842	81,054	66,482	93,491	—	7,457	881,495
55178	Rappahannock County	200,843	42,918	37,509	7,894	5,963	13,611	4,339	19,620	—	4,199	9,104	11,582	20,840	—	1,662	196,448
55179	Richmond County	200,121	44,524	47,092	8,497	6,418	14,649	2,915	21,118	—	4,520	28,211	16,737	22,432	—	1,789	211,439
55180	Roanoke County	2,969,061	679,498	417,664	123,756	93,482	213,367	59,565	307,576	—	65,828	164,657	153,485	326,621	—	26,053	3,079,597

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

					LESS: FY 2023			LESS: FY 2023				PLUS: FY 2023					PLUS: FY 2023
					Deferred			Deferred				Deferred					Deferred
					Inflows			Inflows				Inflows					Inflows
					Change in			Change in				Change in					Change in
					LESS: FY 2023			LESS: FY 2023				PLUS: FY 2023	PLUS: FY 2023			PLUS: FY 2023	
					Deferred			Deferred				Deferred	Deferred			Deferred	
					Inflows			Inflows				Inflows	Inflows			Inflows	
					Expected			Expected				Expected	Expected			Expected	
					Change In			Change In				Change In	Change In			Change In	
					Actual			Actual				Actual	Actual			Actual	
					vs Actual			vs Actual				vs Actual	vs Actual			vs Actual	
					Assumptions			Assumptions				Assumptions	Assumptions			Assumptions	
					Contribution			Contribution				Contribution	Contribution			Contribution	
					Employer			Employer				Employer	Employer			Employer	
					Normal			Normal				Normal	Normal			Normal	
					Special			Special				Special	Special			Special	
					Non			Non				Non	Non			Non	
					6/30/2023			6/30/2023				6/30/2023	6/30/2023			6/30/2023	
Employer	Entity	Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	Expected vs Actual Experience	Inflows Change In Assumptions	Expected Actual Contribution	Expected vs Actual Experience	Outflows Investment Experience	Deferred Change In Assumptions	Expected Actual Contribution	Employer OPEB Expense	Normal Employer Contribution	Special Employer Contribution	Non Employer Contribution	6/30/2023 Net OPEB Liability
55181	Rockbridge County	469,838	104,666	96,096	19,673	14,861	33,919	8,092	48,895	—	10,465	48,898	35,506	51,925	—	4,142	489,560
55182	Rockingham County	1,795,669	359,401	331,596	74,293	56,119	128,088	499	184,644	—	39,518	140,145	131,673	196,073	—	15,640	1,848,742
55183	Russell County	369,417	88,591	52,741	14,618	11,042	25,202	13,033	36,330	—	7,775	4,548	15,386	38,582	—	3,077	363,752
55184	Scott County	391,933	83,775	80,190	16,280	12,298	28,069	2,864	40,462	—	8,660	40,304	26,092	42,970	—	3,427	405,128
55185	Shenandoah County	897,172	180,977	167,112	38,489	29,073	66,358	248	95,658	—	20,473	104,585	69,871	101,581	—	8,103	957,772
55186	Smyth County	499,580	110,461	89,565	20,753	15,676	35,780	5,272	51,578	—	11,039	41,558	28,389	54,766	—	4,369	516,424
55187	Southampton County	498,978	120,141	78,325	19,249	14,540	33,187	30,599	47,841	—	10,239	14,607	17,957	50,805	—	4,052	479,006
55188	Spotsylvania County	3,779,297	756,412	914,128	152,591	115,263	263,081	1,024	379,242	—	81,166	359,246	322,714	402,720	—	32,124	3,797,146
55189	Stafford County	3,910,664	782,697	906,421	159,772	120,687	275,462	1,056	397,090	—	84,985	387,081	332,039	421,679	—	33,635	3,975,844
55190	Surry County	277,303	59,830	49,267	11,220	8,475	19,344	3,216	27,885	—	5,968	15,269	16,439	29,610	—	2,362	279,200
55191	Sussex County	303,071	70,338	36,238	12,377	9,349	21,338	4,332	30,760	—	6,583	6,071	10,070	32,669	—	2,606	307,984
55192	Tazewell County	720,290	168,810	111,163	28,883	21,818	49,798	11,722	71,785	—	15,364	22,577	25,617	76,229	—	6,081	718,749
55193	Warren County	796,991	161,806	194,238	31,717	23,958	54,684	5,920	78,829	—	16,871	73,663	62,012	83,710	—	6,677	789,268
55195	Washington County	703,072	149,033	111,931	28,493	21,523	49,125	3,962	70,815	—	15,156	30,527	36,658	75,195	—	5,998	709,034
55196	Westmoreland County	459,965	92,058	113,718	17,818	13,459	30,720	13,467	44,283	—	9,478	41,469	36,095	47,029	—	3,751	443,386
55197	Wise County	732,091	161,267	143,277	29,042	21,938	50,072	12,908	72,181	—	15,448	44,018	37,707	76,655	—	6,114	722,706
55198	Wythe County	459,363	105,929	90,838	18,411	13,907	31,742	7,200	45,757	—	9,793	26,976	24,882	48,588	—	3,876	458,138
55199	York County	2,489,590	646,909	344,347	102,569	77,478	176,839	111,371	254,920	—	54,558	91,111	120,191	270,703	—	21,593	2,552,379
55201	City of Bristol	795,306	254,337	101,783	30,575	23,096	52,714	88,530	75,990	—	16,263	6,311	(3,527)	80,701	—	6,437	760,844
55202	City of Buena Vista	206,743	49,443	28,184	8,285	6,258	14,284	4,354	20,591	—	4,407	2,006	7,949	21,868	—	1,744	206,162
55203	Town of St. Paul	48,405	10,906	8,569	2,005	1,514	3,457	789	4,983	—	1,066	3,769	2,806	5,288	—	422	49,891
55204	Town of Clifton Forge	72,848	29,647	13,076	2,752	2,079	4,745	13,745	6,840	—	1,464	3,668	(1,751)	7,259	—	579	68,481
55206	City of Fredericksburg	1,600,244	327,479	259,269	63,401	47,891	109,309	17,972	157,573	—	33,724	54,077	83,121	167,332	—	13,347	1,577,697
55207	City of Hampton	5,207,597	1,441,942	614,290	205,765	155,429	354,758	309,648	511,398	—	109,450	5,754	70,474	543,058	—	43,318	5,120,349

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

					LESS: FY 2023			LESS: FY 2023				PLUS: FY 2023				PLUS: FY 2023		
					Deferred			Deferred				Deferred				Deferred		
					Inflows			Inflows				Inflows				Inflows		
					Change in			Change in				Change in				Change in		
					LESS: FY 2023			LESS: FY 2023				PLUS: FY 2023				PLUS: FY 2023		
					Deferred			Deferred				Deferred				Deferred		
					Inflows			Inflows				Inflows				Inflows		
					Expected			Expected				Expected				Expected		
					Change In			Change In				Change In				Change In		
					Actual			Actual				Actual				Actual		
					vs Actual			vs Actual				vs Actual				vs Actual		
					Assumptions			Assumptions				Assumptions				Assumptions		
					Contribution			Contribution				Contribution				Contribution		
					Employer			Employer				Employer				Employer		
					Normal			Normal				Normal				Normal		
					Special			Special				Special				Special		
					Non			Non				Non				Non		
					Actual			Actual				Actual				Actual		
Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Special	Non	6/30/2023	
Code	Entity	Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	vs Actual Experience	Change In Assumptions	Actual Contribution	vs Actual Experience	Investment Experience	Change In Assumptions	Actual Contribution	OPEB Expense	Normal Contribution	Special Contribution	Non Contribution	Net OPEB Liability	
55208	City of Harrisonburg	1,895,489	440,218	242,318	76,197	57,557	131,370	47,261	189,375	—	40,530	18,961	83,381	201,095	—	16,041	1,896,115	
55209	City of Hopewell	1,093,560	300,056	137,119	42,200	31,876	72,756	97,916	104,881	—	22,447	2,241	29,057	111,372	—	8,884	1,050,119	
55210	City of Lynchburg	3,275,624	806,018	381,564	137,930	104,188	237,804	99,788	342,804	—	73,367	153,583	135,265	364,035	—	29,037	3,432,315	
55211	Town of Crewe	55,750	23,680	10,693	2,212	1,671	3,814	10,311	5,498	—	1,177	2,702	1,246	5,838	—	466	55,048	
55212	City of Norfolk	2,047,807	473,249	636,502	181,050	136,760	312,148	36,716	449,973	—	96,304	2,548,376	708,761	477,838	—	38,115	4,505,341	
55213	City of Petersburg	1,442,748	438,741	265,525	57,723	43,603	99,521	95,024	143,463	—	30,704	54,341	52,320	152,351	—	12,152	1,436,418	
55214	City of Portsmouth	4,249,497	987,956	558,265	166,071	125,445	286,322	180,565	412,745	—	88,336	44,485	139,506	438,301	—	34,962	4,132,594	
55215	City of Radford	702,349	144,966	127,191	28,151	21,264	48,535	1,038	69,965	—	14,974	34,156	40,509	74,295	—	5,926	700,519	
55216	City of Richmond	1,384,109	485,479	161,229	53,410	40,344	92,084	189,722	132,743	—	28,410	—	(12,663)	140,966	—	11,244	1,329,079	
55217	City of Roanoke	513,186	156,298	64,744	20,015	15,119	34,509	50,819	49,745	—	10,647	3,428	7,016	52,825	—	4,214	498,075	
55218	Town of Craigsville	12,643	3,979	2,817	467	353	806	1,901	1,162	—	249	932	350	1,240	—	98	11,633	
55219	City of Staunton	880,194	203,634	122,640	34,869	26,339	60,118	27,741	86,662	—	18,548	11,148	38,594	92,029	—	7,341	867,703	
55220	City of Suffolk	4,016,745	926,660	496,702	162,996	123,123	281,021	84,647	405,103	—	86,700	51,732	182,124	430,183	—	34,314	4,056,078	
55221	City of Williamsburg	662,975	160,320	106,363	26,136	19,743	45,061	28,900	64,958	—	13,902	19,038	29,872	68,972	—	5,502	650,388	
55222	City of Winchester	1,634,922	360,867	242,774	69,112	52,205	119,156	20,758	171,768	—	36,762	117,416	99,034	182,399	—	14,550	1,719,815	
55223	City of Martinsville	852,380	182,434	102,115	34,175	25,815	58,921	4,038	84,937	—	18,178	3,561	31,399	90,197	—	7,195	850,433	
55224	City of Falls Church	75,136	25,350	13,813	3,128	2,363	5,393	6,237	7,774	—	1,664	6,759	1,004	8,260	—	658	77,835	
55225	City of Colonial Heights	790,851	210,618	104,921	31,390	23,711	54,119	39,480	78,014	—	16,697	9,591	18,411	82,840	—	6,608	781,113	
55226	Town of Front Royal	436,726	132,549	57,987	16,618	12,553	28,651	53,189	41,301	—	8,839	4,928	5,537	43,861	—	3,498	413,523	
55229	Town of Chilhowie	62,131	12,662	15,197	2,342	1,769	4,038	3,401	5,821	—	1,246	6,098	3,751	6,182	—	493	58,287	
55230	City of Covington	200,964	75,716	25,479	7,798	5,890	13,444	31,250	19,381	—	4,148	1,551	(1,631)	20,577	—	1,642	194,049	
55231	Town of Floyd	13,968	2,797	4,531	569	430	980	3	1,413	—	303	2,420	1,387	1,503	—	120	14,152	
55232	City of Franklin	429,742	140,388	68,538	19,254	14,544	33,196	36,905	47,853	—	10,242	61,006	17,201	50,816	—	4,053	479,126	
55233	City of Chesapeake	10,002,309	2,195,683	1,221,190	421,443	318,346	726,608	144,607	1,047,434	—	224,173	495,123	555,886	1,112,295	—	88,723	10,487,396	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected Experience	Inflows Change In Assumptions	Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55234	City of Virginia Beach	19,365,964	4,930,358	2,306,340	789,182	596,126	1,360,625	769,900	1,961,396	—	419,779	323,310	708,752	2,082,848	—	166,140	19,638,398
55235	City of Norton	220,229	46,757	42,282	8,834	6,673	15,231	1,022	21,956	—	4,699	13,255	12,153	23,313	—	1,860	219,834
55236	City of Manassas Park	633,114	134,825	124,087	28,069	21,202	48,393	4,812	69,761	—	14,930	99,780	52,622	74,080	—	5,909	698,480
55239	Town of Grottoes	53,101	18,960	20,118	2,289	1,729	3,947	5,791	5,690	—	1,218	14,756	3,641	6,043	—	482	56,967
55240	Town of Onley	8,308	11,387	2,544	554	419	956	7,524	1,377	—	295	5,892	102	1,455	—	117	13,792
55241	Town of West Point	104,516	21,704	21,317	4,646	3,509	8,010	569	11,547	—	2,471	17,526	9,146	12,267	—	978	115,614
55242	Town of South Hill	194,341	38,900	183,178	7,909	5,974	13,636	62	19,656	—	4,207	123,734	49,259	20,866	—	1,665	196,807
55245	Town of Scottsville	12,643	3,895	4,550	627	473	1,080	663	1,557	—	333	5,047	1,293	1,652	—	132	15,591
55246	Town of Burkeville	4,094	2,922	679	280	211	482	1,606	695	—	149	2,757	387	731	—	59	6,956
55247	Town of Madison	5,539	1,210	3,226	202	153	349	512	503	—	108	1,748	952	538	—	43	5,037
55250	Town of Rich Creek	13,365	3,149	7,228	530	400	914	496	1,318	—	282	2,802	3,350	1,394	—	112	13,192
55252	Town of Windsor	40,096	10,101	8,019	1,634	1,234	2,817	1,565	4,061	—	869	3,154	2,302	4,313	—	344	40,657
55254	Town of Stephens City	27,815	9,726	10,058	1,142	863	1,969	2,872	2,839	—	608	5,950	1,649	3,019	—	240	28,424
55257	Town of Lebanon	119,567	37,198	14,920	4,169	3,149	7,188	23,759	10,361	—	2,217	591	(1,134)	10,996	—	878	103,741
55258	City of Newport News	5,305,369	1,061,846	1,681,351	219,929	166,128	379,179	1,450	546,602	—	116,984	847,762	669,052	580,451	—	46,300	5,472,827
55260	Town of Haymarket	39,254	9,244	8,395	1,576	1,190	2,717	746	3,917	—	838	2,940	2,142	4,161	—	332	39,218
55261	Town of Lovettsville	29,260	12,489	6,451	1,113	841	1,919	6,224	2,767	—	592	2,006	309	2,937	—	234	27,704
55264	Town of Eastville	17,821	3,571	14,600	607	459	1,047	2,401	1,509	—	323	8,919	3,807	1,597	—	128	15,111
55267	Town of Glade Spring	—	—	—	622	470	1,072	5	1,545	—	331	14,001	3,531	1,637	—	131	15,471
55300	Town of Abingdon	235,160	132,059	27,393	9,090	6,866	15,671	66,697	22,591	—	4,835	—	(16,839)	23,984	—	1,914	226,191
55301	Town of Dumfries	111,259	26,972	44,315	5,282	3,990	9,107	1,880	13,128	—	2,810	39,288	17,618	13,944	—	1,112	131,445
55302	Town of Iron Gate	2,890	775	455	106	80	183	368	264	—	56	72	79	284	—	22	2,638
55303	Town of Montross	5,298	1,774	912	207	157	357	651	515	—	110	169	166	547	—	44	5,157
55304	Town of South Boston	196,870	48,106	27,055	7,677	5,799	13,237	11,190	19,081	—	4,084	2,315	7,429	20,260	—	1,616	191,051

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

					LESS: FY 2023			PLUS: FY 2023												
					Deferred			Deferred												
					Inflows			Outflows												
					Change in			Change in												
					LESS: FY 2023			PLUS: FY 2023												
					Deferred			Deferred			Proportion and									
					Deferred			Deferred			Difference Between			PLUS: FY 2023			LESS: FY 2023			Actual
					Inflows			Expected			Expected and			Employer			Normal			6/30/2023
					Investment			vs Actual			Actual			OPEB			Employer			Net OPEB
Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Special	Non	6/30/2023			
Code	Entity	Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	vs Actual Experience	Change In Assumptions	Actual Contribution	vs Actual Experience	Investment Experience	Change In Assumptions	Actual Contribution	Expense	Contribution	Contribution	Contribution	Net OPEB Liability			
55305	Town of Gretna	29,741	6,447	4,560	1,229	928	2,119	385	3,054	—	654	1,622	1,782	3,238	—	259	30,582			
55306	Town of Remington	11,559	2,842	2,743	492	371	848	411	1,222	—	261	1,657	962	1,302	—	103	12,233			
55307	City of Lexington	294,402	76,977	39,984	12,242	9,247	21,106	9,811	30,425	—	6,512	13,112	10,470	32,305	—	2,577	304,626			
55308	City of Waynesboro	789,767	224,960	103,659	31,529	23,816	54,360	49,891	78,361	—	16,771	8,051	19,783	83,209	—	6,638	784,591			
55309	Town of Colonial Beach	141,963	31,185	42,807	5,783	4,369	9,971	749	14,374	—	3,076	22,214	11,263	15,260	—	1,218	143,918			
55310	Town of Smithfield	183,143	46,006	27,477	7,234	5,464	12,472	8,639	17,979	—	3,848	2,928	8,020	19,098	—	1,523	180,017			
55311	Town of Brookneal	15,051	7,786	3,134	564	426	972	4,587	1,401	—	300	941	(160)	1,485	—	119	14,032			
55312	Town of Hamilton	7,225	9,559	1,237	294	222	507	5,679	731	—	156	406	(1,982)	778	—	62	7,316			
55313	City of Galax	399,760	91,806	63,008	15,769	11,912	27,188	11,562	39,193	—	8,388	12,181	15,472	41,626	—	3,320	392,415			
55314	Town of Jonesville	16,857	9,185	1,964	598	451	1,030	5,994	1,485	—	318	—	(1,239)	1,572	—	126	14,871			
55315	Town of Wytheville	454,065	110,655	91,936	18,449	13,936	31,808	14,451	45,853	—	9,813	33,700	28,166	48,691	—	3,884	459,097			
55317	Town of Vienna	749,309	196,922	97,343	30,570	23,092	52,706	36,344	75,978	—	16,261	18,296	31,131	80,681	—	6,436	760,725			
55318	Town of Vinton	180,614	79,340	31,904	7,615	5,752	13,129	29,493	18,926	—	4,050	15,832	322	20,096	—	1,603	189,492			
55319	City of Emporia	297,893	69,823	47,091	12,261	9,262	21,139	7,135	30,473	—	6,522	14,120	18,100	32,357	—	2,581	305,105			
55320	Town of Culpeper	631,910	142,259	111,038	26,136	19,743	45,061	9,329	64,958	—	13,902	46,916	36,232	68,980	—	5,502	650,388			
55321	Town of Woodstock	168,212	44,371	23,746	6,468	4,886	11,151	14,345	16,075	—	3,440	1,764	6,107	17,063	—	1,362	160,948			
55322	Town of Glasgow	11,800	2,651	1,966	386	291	665	2,122	958	—	205	448	60	1,016	—	81	9,595			
55323	Town of Marion	204,094	59,424	35,321	8,285	6,258	14,284	13,353	20,591	—	4,407	10,691	8,060	21,860	—	1,744	206,162			
55324	Town of Altavista	133,053	44,563	24,654	5,914	4,467	10,196	14,250	14,697	—	3,146	18,783	9,245	15,605	—	1,245	147,156			
55325	Town of Herndon	1,020,351	255,915	122,711	40,513	30,602	69,848	43,872	100,689	—	21,549	1,567	31,075	106,928	—	8,529	1,008,143			
55326	Town of Pearisburg	84,166	20,598	12,567	3,229	2,439	5,567	5,280	8,025	—	1,718	2,115	2,018	8,524	—	680	80,354			
55329	Town of Leesburg	1,594,705	324,840	248,480	65,483	49,464	112,899	436	162,748	—	34,831	76,015	99,740	172,824	—	13,786	1,629,507			
55330	Town of Chatham	17,941	17,119	3,857	786	593	1,354	7,999	1,952	—	418	2,932	(3,989)	2,070	—	165	19,549			
55331	Town of Bowling Green	30,464	9,415	12,006	1,070	808	1,845	5,971	2,659	—	569	4,803	3,464	2,824	—	225	26,625			

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

					LESS: FY 2023			PLUS: FY 2023									
					Deferred			Deferred									
					Inflows			Outflows									
					Change in			Change in									
					LESS: FY 2023			PLUS: FY 2023			PLUS: FY 2023			PLUS: FY 2023			
					Deferred			Deferred			Deferred			Deferred			
					Inflows			Inflows			Inflows			Inflows			
					Expected			Expected			Expected			Expected			
					Change In			Change In			Change In			Change In			
					Actual			Actual			Actual			Actual			
					vs Actual			vs Actual			vs Actual			vs Actual			
					Assumptions			Assumptions			Assumptions			Assumptions			
					Contribution			Contribution			Contribution			Contribution			
					Employer			Employer			Employer			Employer			
					Normal			Normal			Normal			Normal			
					Special			Special			Special			Special			
					Non			Non			Non			Non			
					Actual			Actual			Actual			Actual			
Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	Investment	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Special	Non	6/30/2023
Code	Entity	Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	vs Actual Experience	Change In Assumptions	Actual Contribution	vs Actual Experience	Investment Experience	Change In Assumptions	Actual Contribution	OPEB Expense	Normal Contribution	Special Contribution	Non Contribution	Net OPEB Liability
55332	City of Manassas	1,870,564	459,585	268,695	76,288	57,626	131,528	64,214	189,603	—	40,579	67,367	86,455	201,349	—	16,060	1,898,393
55334	Town of Boydton	13,847	3,968	3,033	800	604	1,379	913	1,988	—	426	6,519	2,172	2,114	—	168	19,909
55335	City of Salem	1,418,185	347,260	191,688	56,422	42,620	97,277	44,269	140,229	—	30,012	18,374	43,040	148,910	—	11,878	1,404,036
55336	Town of McKenney	2,769	613	795	183	138	316	34	455	—	97	1,983	634	489	—	39	4,557
55338	Town of Quantico	5,539	3,296	1,081	207	157	357	1,588	515	—	110	343	(662)	550	—	44	5,157
55339	Town of Halifax	23,119	5,257	5,180	892	673	1,537	1,206	2,216	—	474	1,752	1,394	2,349	—	188	22,187
55340	Town of Blacksburg	844,914	273,111	102,580	32,956	24,894	56,819	101,427	81,907	—	17,530	1,211	14,014	86,982	—	6,938	820,091
55341	Town of Chincoteague	127,514	29,904	18,313	4,791	3,619	8,259	10,503	11,906	—	2,548	1,831	4,650	12,647	—	1,009	119,212
55342	Town of Lawrenceville	62,131	16,690	12,916	2,598	1,962	4,479	2,355	6,456	—	1,382	6,600	3,096	6,855	—	547	64,643
55343	Town of Amherst	58,399	12,512	11,609	2,366	1,788	4,080	671	5,881	—	1,259	3,922	4,176	6,251	—	498	58,886
55344	Town of Stanley	41,060	11,582	8,720	1,557	1,176	2,684	4,252	3,869	—	828	2,951	1,268	4,103	—	328	38,738
55345	Town of Hillsville	92,836	23,574	14,475	4,005	3,025	6,905	3,655	9,954	—	2,130	9,189	5,461	10,573	—	843	99,663
55346	Town of Elkton	72,005	14,695	13,518	2,858	2,159	4,927	613	7,103	—	1,520	3,144	4,876	7,547	—	602	71,119
55347	Town of Bridgewater	132,571	47,653	17,059	5,244	3,961	9,041	16,637	13,032	—	2,789	—	1,326	13,840	—	1,104	130,485
55348	Town of Purcellville	330,043	71,658	62,928	13,900	10,499	23,964	2,711	34,545	—	7,393	32,109	23,744	36,682	—	2,926	345,882
55349	Town of Timberville	42,264	8,634	6,723	1,629	1,230	2,809	1,516	4,049	—	866	1,085	2,196	4,307	—	343	40,537
55350	Town of Wise	124,142	40,332	23,887	5,306	4,008	9,149	10,380	13,188	—	2,823	14,326	5,080	14,000	—	1,117	132,044
55351	Town of New Market	59,121	12,006	13,822	2,294	1,733	3,955	1,745	5,702	—	1,220	5,375	3,746	6,051	—	483	57,087
55353	Town of Rocky Mount	170,259	52,547	28,867	7,316	5,526	12,614	14,183	18,183	—	3,892	16,728	9,796	19,303	—	1,540	182,056
55355	Town of Luray	122,336	29,403	16,234	4,901	3,702	8,451	2,524	12,182	—	2,607	1,241	3,981	12,936	—	1,032	121,970
55357	Town of Strasburg	163,757	53,290	23,232	6,405	4,838	11,043	18,786	15,919	—	3,407	2,763	2,808	16,903	—	1,348	159,389
55358	Town Of Appomattox	48,284	9,657	29,234	1,962	1,482	3,382	8	4,875	—	1,043	14,229	12,379	5,174	—	413	48,812
55359	Town of Clarksville	59,844	11,975	11,429	2,342	1,769	4,038	1,211	5,821	—	1,246	3,085	3,778	6,180	—	493	58,287
55360	Town of Dublin	67,670	15,090	17,395	2,853	2,155	4,919	998	7,091	—	1,518	10,612	5,466	7,527	—	601	70,999

Virginia Retirement System

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred vs Actual Experience	LESS: FY 2023 Deferred Change In Assumptions	LESS: FY 2023 Deferred Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55361	Town of Middleburg	61,891	16,556	14,446	2,535	1,915	4,371	3,078	6,301	—	1,348	5,790	4,763	6,686	—	534	63,084
55363	Town of Chase City	67,670	19,213	9,775	2,501	1,889	4,313	8,198	6,217	—	1,330	1,016	602	6,601	—	527	62,244
55364	Town of Bedford	244,672	59,627	36,105	10,073	7,609	17,366	8,030	25,034	—	5,358	10,847	13,000	26,577	—	2,121	250,657
55365	City of Poquoson	387,358	86,338	49,202	15,601	11,784	26,897	6,208	38,773	—	8,298	4,317	17,281	41,171	—	3,284	388,218
55366	Town of Ashland	202,047	53,245	30,940	8,265	6,244	14,250	9,122	20,543	—	4,397	9,262	8,561	21,812	—	1,740	205,682
55367	Town of Broadway	66,105	13,233	11,092	2,810	2,122	4,844	26	6,983	—	1,495	6,121	4,878	7,409	—	592	69,920
55368	Town of Berryville	98,615	21,031	15,575	3,817	2,883	6,581	3,995	9,487	—	2,030	2,925	4,621	10,068	—	804	94,986
55370	Town of Urbanna	3,733	3,719	1,242	231	175	399	2,293	575	—	123	2,382	224	610	—	49	5,757
55371	Town of Bluefield	146,057	35,234	20,065	6,232	4,707	10,744	4,416	15,488	—	3,315	10,969	7,932	16,448	—	1,312	155,071
55372	Town of Weber City	10,476	3,636	3,690	308	233	532	3,573	767	—	164	1,895	(45)	816	—	65	7,676
55374	Town of Hurt	11,559	5,725	7,457	463	349	798	2,432	1,150	—	246	4,620	1,035	1,226	—	97	11,513
55376	Town of Coeburn	43,107	11,611	5,723	1,875	1,416	3,232	1,410	4,660	—	997	3,767	1,516	4,954	—	395	46,653
55377	Town of Dayton	47,080	14,442	10,343	1,822	1,376	3,141	4,287	4,528	—	969	3,551	928	4,811	—	384	45,334
55378	Town of Courtland	6,261	1,311	732	251	189	432	38	623	—	133	3	257	657	—	53	6,236
55379	Town of Cape Charles	83,323	20,907	12,328	3,465	2,618	5,974	3,201	8,612	—	1,843	4,209	4,796	9,143	—	730	86,231
55381	Town of Warsaw	40,578	8,944	8,187	1,774	1,340	3,058	673	4,408	—	943	4,841	4,502	4,676	—	373	44,135
55382	Town of Grundy	29,621	19,615	4,791	1,186	896	2,044	10,384	2,947	—	631	764	(1,403)	3,121	—	250	29,503
55383	Town of Warrenton	388,803	86,097	69,307	15,953	12,050	27,504	4,837	39,648	—	8,485	24,065	24,981	42,097	—	3,358	396,973
55384	Town of Louisa	32,751	14,768	5,348	1,104	834	1,903	10,610	2,743	—	587	1,226	(1,673)	2,907	—	232	27,464
55385	Town of Kenbridge	30,343	7,649	7,675	1,263	954	2,177	1,100	3,138	—	672	4,263	2,119	3,327	—	266	31,422
55386	Town of Mt. Jackson	53,582	13,121	11,835	2,140	1,616	3,689	1,968	5,318	—	1,138	3,390	4,047	5,648	—	450	53,250
55387	Town of Pulaski	229,260	74,511	28,022	9,374	7,081	16,162	19,582	23,298	—	4,986	4,450	3,695	24,740	—	1,973	233,266
55389	Town of Pembroke	16,135	5,036	4,377	569	430	980	3,171	1,413	—	303	1,778	629	1,495	—	120	14,152
55390	Town of Parksley	11,439	7,482	6,137	472	357	814	3,107	1,174	—	251	3,553	81	1,241	—	99	11,753

Virginia Retirement System

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

					LESS: FY 2023			LESS: FY 2023				PLUS: FY 2023				PLUS: FY 2023		
					Deferred			Deferred	Change in			Change in	Deferred			Deferred	Deferred	
					Inflows			Inflows	Change in			Change in	Outflows			Outflows	Outflows	
					LESS: FY 2023			LESS: FY 2023	PLUS: FY 2023			PLUS: FY 2023	PLUS: FY 2023			PLUS: FY 2023	PLUS: FY 2023	
					Deferred			Deferred	Deferred			Deferred	Deferred			Deferred	Deferred	
					Deferred			Deferred	Deferred			Deferred	Deferred			Deferred	Deferred	
					Inflows			Inflows	Expected and			Expected and	Employer			Employer	Employer	
					Expected			Expected	Actual			Actual	OPEB			OPEB	OPEB	
					vs Actual			vs Actual	vs Actual			vs Actual	Normal			Normal	Normal	
					Change In			Change In	Change In			Change In	Special			Special	Special	
					Assumptions			Assumptions	Assumptions			Assumptions	Non			Non	Non	
					Contribution			Contribution	Contribution			Contribution	Employer			Employer	Employer	
					Experience			Experience	Experience			Experience	Employer			Employer	Employer	
Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	Investment	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Special	Non	6/30/2023	
Code	Entity	Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Normal	Special	Non	Net OPEB	
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contribution	Experience	Experience	Assumptions	Contribution	Expense	Contribution	Contribution	Contribution	Liability	
55391	Town of Onancock	31,066	12,890	4,346	1,094	826	1,886	8,543	2,719	—	582	505	(726)	2,887	—	230	27,224	
55392	Town of Victoria	29,621	8,239	3,612	1,393	1,052	2,401	1,737	3,462	—	741	4,778	1,985	3,678	—	293	34,660	
55393	Town of Shenandoah	50,572	10,325	11,435	2,024	1,529	3,490	19	5,031	—	1,077	4,011	3,614	5,336	—	426	50,371	
55395	Town of Round Hill	52,017	17,549	14,667	2,207	1,667	3,806	4,650	5,486	—	1,174	9,027	2,969	5,831	—	465	54,929	
55396	Town of Kilmarnock	53,944	14,042	10,394	2,453	1,853	4,229	2,065	6,097	—	1,305	9,235	4,412	6,480	—	516	61,045	
55397	Town of Orange	133,775	41,542	21,667	5,258	3,972	9,065	12,537	13,068	—	2,797	4,193	2,949	13,873	—	1,107	130,845	
55399	Town of Blackstone	153,643	34,116	42,799	6,309	4,765	10,877	1,064	15,679	—	3,356	22,730	11,259	16,651	—	1,328	156,990	
55401	Southeastern Virginia Public Service Authority	329,320	99,307	38,361	12,897	9,742	22,236	27,841	32,054	—	6,860	—	1,227	34,040	—	2,715	320,936	
55402	Pittsylvania Co Svc Auth	—	21,413	2,798	—	—	—	15,758	—	—	—	1,596	(4,453)	—	—	—	—	
55403	Rappahannock Area Youth Services & Group Home Commission	30,223	9,964	4,932	1,364	1,030	2,352	2,867	3,390	—	725	4,601	1,469	3,599	—	287	33,941	
55404	Appomattox Regional Library	44,431	10,182	8,379	1,668	1,260	2,875	3,248	4,144	—	887	1,635	2,396	4,398	—	351	41,496	
55405	Staunton Redevelopment & Housing Authority	26,851	6,198	5,299	1,089	823	1,878	670	2,707	—	579	1,727	1,900	2,870	—	229	27,104	
55408	Alleghany Highlands Regional Library, Inc.	5,780	1,394	1,088	222	167	382	382	551	—	118	295	256	589	—	47	5,517	
55409	Southside Regional Juvenile Group Home Commission	7,586	1,634	885	251	189	432	1,291	623	—	133	2	17	658	—	53	6,236	
55411	Hampton Roads Sanitation District	3,035,407	762,863	407,197	120,647	91,133	208,007	140,608	299,850	—	64,174	35,032	116,320	318,414	—	25,399	3,002,241	
55412	Peninsula Airport Commission	138,712	43,968	25,132	5,456	4,121	9,406	12,511	13,559	—	2,902	6,439	2,355	14,398	—	1,149	135,762	
55413	Richmond Redevelopment & Housing Authority	493,800	164,382	95,951	19,158	14,471	33,030	58,290	47,613	—	10,190	26,148	10,090	50,563	—	4,033	476,727	
55415	Chesapeake Redevelopment & Housing Authority	125,828	30,057	16,032	5,099	3,852	8,791	3,097	12,673	—	2,712	2,501	4,521	13,461	—	1,073	126,887	
55417	Norfolk Airport Authority	712,584	175,600	87,592	28,695	21,676	49,474	24,797	71,318	—	15,264	5,140	28,177	75,737	—	6,041	714,071	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Experience	PLUS: FY 2023 Deferred Outflows Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55418	Charlottesville Redevelopment & Housing Authority	33,233	17,916	14,529	1,807	1,365	3,116	7,677	4,492	—	961	17,880	4,131	4,765	—	380	44,974	
55419	Hampton Redevelopment & Housing Authority	161,951	51,640	20,147	5,803	4,383	10,004	28,586	14,422	—	3,087	731	(1,977)	15,312	—	1,222	144,397	
55420	Loudoun County Sanitation Authority	1,471,767	305,948	249,387	60,201	45,474	103,792	9,381	149,620	—	32,022	78,395	100,105	158,886	—	12,674	1,498,062	
55421	Danville Redevelopment & Housing Authority	79,591	24,630	12,693	3,398	2,567	5,858	6,882	8,445	—	1,807	6,907	4,251	8,966	—	715	84,552	
55422	NRV Regional Water Authority	77,905	20,575	17,123	3,152	2,381	5,434	3,965	7,834	—	1,677	5,270	6,206	8,313	—	664	78,435	
55423	Northern Virginia Juvenile Detention Center	157,857	121,598	22,492	5,803	4,383	10,004	72,831	14,422	—	3,087	1,130	(21,642)	15,320	—	1,222	144,397	
55425	Colonial Behavioral Health	522,337	143,101	65,293	19,784	14,944	34,110	53,081	49,171	—	10,524	—	10,776	52,214	—	4,165	492,318	
55426	Blacksburg-VPI Sanitation Authority	51,174	18,370	5,962	2,000	1,511	3,448	7,329	4,971	—	1,064	3	147	5,286	—	421	49,772	
55427	Potomac River Fisheries Commission	16,737	4,584	3,408	612	462	1,055	2,120	1,521	—	326	1,092	378	1,621	—	129	15,231	
55428	Chesapeake Bay Bridge & Tunnel District	466,106	129,141	57,158	18,512	13,983	31,916	29,953	46,008	—	9,847	1,917	11,920	48,864	—	3,897	460,656	
55429	Alexandria Redevelopment & Housing Authority	259,483	85,910	31,119	9,485	7,165	16,353	43,140	23,573	—	5,045	516	(4,210)	25,033	—	1,997	236,025	
55430	Albemarle County Service Authority	277,785	55,594	51,901	11,625	8,781	20,042	77	28,891	—	6,183	24,373	21,997	30,676	—	2,447	289,274	
55431	Franklin Redevelopment & Housing Authority	6,863	20,271	4,855	395	299	681	13,591	982	—	210	5,634	(3,179)	1,043	—	83	9,834	
55432	Bristol Redevelopment & Housing Authority	62,613	16,652	8,341	2,429	1,835	4,188	4,891	6,037	—	1,292	597	1,860	6,411	—	511	60,445	
55433	Norfolk Redevelopment & Housing Authority	674,053	305,593	81,450	23,558	17,795	40,616	205,375	58,549	—	12,531	—	(28,571)	62,178	—	4,959	586,224	
55435	Richmond Metropolitan Authority	171,825	97,798	20,483	6,608	4,991	11,392	51,400	16,422	—	3,515	268	(11,699)	17,438	—	1,391	164,426	
55436	Riverside Regional Jail	643,469	370,636	92,911	25,770	19,466	44,430	168,089	64,047	—	13,707	5,270	(31,760)	68,005	—	5,425	641,273	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows Expected vs Actual	LESS: FY 2023 Deferred Inflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	6/30/2023 Net OPEB Liability
55439	Rappahannock-Rapidan Planning District Commission	22,276	6,275	5,249	978	739	1,687	1,051	2,432	—	520	3,643	1,694	2,584	—	206	24,346
55440	Shenandoah Valley Juvenile Detention Center	146,900	77,092	22,993	5,957	4,500	10,270	36,304	14,805	—	3,169	3,170	103	15,726	—	1,254	148,235
55443	Bedford Public Library	38,651	9,510	4,602	1,600	1,209	2,759	1,114	3,977	—	851	1,268	1,402	4,221	—	337	39,817
55445	Chesterfield County Health Center Commission	366,888	132,648	69,221	14,478	10,936	24,961	40,374	35,983	—	7,701	19,846	(1,558)	38,216	—	3,048	360,274
55446	Washington County Service Authority	221,915	55,037	31,603	8,502	6,422	14,658	15,986	21,130	—	4,522	4,251	6,104	22,439	—	1,790	211,559
55447	Rappahannock Area Community Services Board	1,286,095	280,123	192,768	50,171	37,898	86,500	47,909	124,693	—	26,687	22,343	66,766	132,414	—	10,562	1,248,485
55449	Hampton Roads Planning District Commission	190,368	56,016	24,739	7,817	5,905	13,478	12,340	19,429	—	4,158	5,155	5,962	20,634	—	1,646	194,529
55450	Meherrin Regional Library	14,570	5,627	2,456	525	397	906	3,396	1,306	—	279	434	30	1,382	—	111	13,073
55453	Rockbridge Area Community Services Board	199,760	89,643	30,709	7,986	6,032	13,769	34,300	19,848	—	4,248	2,050	(1,270)	21,076	—	1,681	198,726
55454	Greensville/Emporia Department of Social Services	69,115	16,313	11,864	2,328	1,758	4,013	11,637	5,785	—	1,238	2,767	946	6,147	—	490	57,927
55455	James City Service Authority	287,779	58,689	50,672	12,078	9,123	20,823	747	30,017	—	6,424	25,788	19,709	31,872	—	2,543	300,548
55456	Accomack-Northampton Planning District Commission	41,782	11,860	5,729	1,692	1,278	2,917	2,279	4,204	—	900	997	1,070	4,466	—	356	42,096
55457	Harrisonburg/Rockingham Sewer Authority	101,987	21,992	15,835	3,913	2,956	6,747	4,919	9,726	—	2,082	2,975	4,142	10,326	—	824	97,384
55458	Wytheville Redevelopment & Housing Authority	30,102	6,482	4,566	1,137	859	1,961	1,865	2,827	—	605	820	1,091	2,996	—	239	28,304
55459	Waynesboro Redevelopment and Housing Authority	43,709	13,484	6,562	1,860	1,405	3,207	1,721	4,624	—	990	3,633	(93)	4,907	—	392	46,293
55460	Region Ten Community Services Board	1,111,742	459,068	162,009	43,675	32,990	75,299	191,556	108,547	—	23,231	18,437	(4,216)	115,268	—	9,194	1,086,818
55462	LENOWISCO Planning District Commission	16,737	5,137	3,089	627	473	1,080	1,794	1,557	—	333	902	(232)	1,648	—	132	15,591

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Inflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	LESS: FY 2023 Deferred Outflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability	
																	6/30/2022 Net OPEB Liability
55465	Rivanna Water & Sewer Authority	347,743	69,602	72,867	14,459	10,922	24,928	102	35,935	—	7,691	34,343	28,956	38,154	—	3,044	359,794
55466	Appomattox River Water Authority	83,805	25,976	10,869	3,764	2,843	6,490	6,592	9,355	—	2,002	9,857	3,961	9,940	—	792	93,666
55467	Campbell County Utilities and Service Authority	80,072	18,862	12,760	3,219	2,432	5,551	1,986	8,001	—	1,712	2,689	3,890	8,486	—	678	80,114
55469	Eastern Shore Community Services Board	261,048	102,262	31,994	10,174	7,685	17,541	44,456	25,286	—	5,412	327	(313)	26,855	—	2,142	253,175
55470	ANCHOR Commission	11,078	5,255	2,884	516	390	889	2,424	1,282	—	274	2,709	810	1,363	—	109	12,833
55471	Horizon Behavioral Health	1,197,956	663,527	139,545	46,499	35,124	80,168	329,729	115,566	—	24,733	—	(81,106)	122,724	—	9,789	1,157,098
55472	District 19 Community Services Board	498,376	150,614	61,646	19,302	14,580	33,279	49,450	47,973	—	10,267	990	5,371	50,945	—	4,064	480,325
55473	Hampton Roads Transit	1,058,642	261,196	145,961	44,672	33,744	77,019	27,382	111,026	—	23,762	68,742	44,366	117,908	—	9,404	1,111,644
55474	Upper Occoquan Sewage Authority	798,798	243,768	102,795	32,267	24,373	55,631	60,356	80,194	—	17,163	13,924	16,468	85,160	—	6,793	802,940
55475	New River Valley Juvenile Detention Home	40,819	14,280	5,972	1,672	1,263	2,883	4,092	4,156	—	890	1,768	349	4,412	—	352	41,616
55477	Frederick County Sanitation Authority	261,169	52,588	63,884	10,613	8,016	18,297	288	26,376	—	5,645	26,857	22,797	28,011	—	2,234	264,089
55479	Cumberland Mountain Community Services	621,675	196,025	92,344	25,110	18,967	43,292	52,638	62,406	—	13,356	11,911	23,373	66,267	—	5,286	624,842
55482	Middle Peninsula/Northern Neck Public Service Authority	640,338	301,769	78,331	24,498	18,505	42,236	151,894	60,885	—	13,031	—	(21,137)	64,654	—	5,157	609,611
55483	Rockbridge County Public Service Authority	22,035	7,690	2,686	925	699	1,595	2,567	2,300	—	492	1,046	575	2,444	—	195	23,027
55484	Danville-Pittsylvania Community Services	603,011	152,026	90,300	24,922	18,825	42,967	22,365	61,939	—	13,256	30,222	30,106	65,769	—	5,247	620,165
55485	Crater Youth Care Commission	68,393	25,482	8,165	2,699	2,039	4,653	9,854	6,708	—	1,436	149	89	7,117	—	568	67,162
55486	Hampton Roads Workforce Council	205,900	44,913	114,232	10,463	7,904	18,040	937	26,005	—	5,566	121,497	37,885	27,616	—	2,203	260,371

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55487	Capital Regional Airport Commission	409,513	197,441	59,094	17,962	13,568	30,969	87,073	44,643	—	9,554	38,886	6,810	47,416	—	3,781	446,984			
55488	Northwestern Community Services Board	562,795	130,646	150,083	19,996	15,105	34,475	71,514	49,698	—	10,636	51,535	40,443	52,775	—	4,210	497,595			
55489	Harrisonburg-Rockingham Community Services Board	461,410	92,352	101,460	18,502	13,976	31,899	122	45,984	—	9,842	32,053	37,466	48,837	—	3,895	460,416			
55491	Middle Peninsula Regional Security Center	200,000	40,235	40,473	7,986	6,032	13,769	641	19,848	—	4,248	13,229	12,826	21,078	—	1,681	198,726			
55492	Northern Neck Planning District Commission	21,072	4,216	4,542	771	582	1,329	1,631	1,917	—	410	1,450	1,180	2,039	—	162	19,189			
55493	Planning District One Community Services Board	18,543	3,868	4,540	728	550	1,255	439	1,809	—	387	1,823	1,266	1,921	—	153	18,110			
55494	Rockbridge Area Social Services Board	65,864	15,746	16,701	2,578	1,948	4,445	2,789	6,408	—	1,372	6,262	4,314	6,799	—	543	64,163			
55495	Dinwiddie County Water Authority	30,704	9,490	5,128	1,528	1,154	2,634	2,252	3,797	—	813	7,946	2,316	4,030	—	322	38,018			
55496	Rappahannock Rapidan Community Services	694,402	153,018	128,300	29,409	22,215	50,703	5,599	73,091	—	15,643	72,540	43,160	77,616	—	6,191	731,821			
55498	Valley Community Services Board	485,371	233,629	57,646	20,647	15,596	35,597	101,516	51,315	—	10,982	28,091	(5,757)	54,496	—	4,347	513,786			
55499	Eastern Shore Public Library	17,700	3,859	5,325	829	626	1,429	223	2,060	—	441	5,213	2,150	2,188	—	175	20,628			
55500	Alexandria City Public Schools	456,353	136,633	64,095	17,562	13,266	30,279	43,893	43,649	—	9,342	8,589	1,616	46,360	—	3,697	437,030			
55501	Albemarle County Public Schools	613,367	148,461	220,757	24,768	18,709	42,702	19,419	61,556	—	13,174	112,249	64,461	65,372	—	5,214	616,327			
55502	Alleghany Highlands Public Schools	106,803	29,189	12,441	5,012	3,786	8,642	4,990	12,457	—	2,666	16,606	6,164	13,230	—	1,055	124,729			
55503	Charlottesville City Public Schools	119,326	33,696	15,068	4,704	3,553	8,110	7,910	11,691	—	2,502	668	1,916	12,411	—	990	117,053			
55504	Amherst County Public Schools	152,679	45,254	22,598	6,159	4,653	10,619	10,106	15,308	—	3,276	3,132	5,310	16,255	—	1,297	153,272			
55505	Appomattox County Public Schools	44,190	11,409	8,967	1,754	1,325	3,025	1,799	4,360	—	933	2,795	1,840	4,633	—	369	43,655			

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Inflows	Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	LESS: FY 2023 Deferred Outflows	Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55506	Arlington County Public Schools	1,436,607	303,538	240,072	59,266	44,768	102,180	12,615	147,296	—	31,524	74,387	109,239	156,417	—	12,477	1,474,796	
55507	Augusta County Public Schools	170,500	37,725	27,853	7,692	5,810	13,262	922	19,117	—	4,091	25,755	11,682	20,302	—	1,619	191,410	
55508	Bath County Public Schools	35,882	11,983	4,181	1,528	1,154	2,634	2,796	3,797	—	813	2,065	130	4,037	—	322	38,018	
55509	Bedford County Public Schools	308,730	93,907	42,436	12,136	9,167	20,923	25,457	30,161	—	6,455	5,173	2,262	32,027	—	2,555	301,987	
55510	Bland County Public Schools	13,245	12,347	1,660	1,012	765	1,745	6,232	2,515	—	538	10,947	(107)	2,672	—	213	25,186	
55511	Botetourt County Public Schools	155,930	45,749	24,049	7,090	5,355	12,223	11,061	17,620	—	3,771	22,231	11,093	18,705	—	1,492	176,419	
55512	Norfolk Public Schools	954,728	322,032	115,440	38,132	28,804	65,743	100,395	94,772	—	20,283	2,297	11,961	100,634	—	8,028	948,897	
55513	Petersburg City Public Schools	169,657	39,361	43,515	7,292	5,508	12,572	2,187	18,123	—	3,879	29,744	12,540	19,239	—	1,535	181,456	
55514	Buckingham County Public Schools	51,776	12,336	6,737	1,875	1,416	3,232	5,845	4,660	—	997	566	772	4,954	—	395	46,653	
55515	Radford City Public Schools	18,784	6,624	2,188	819	619	1,413	2,194	2,036	—	436	1,522	556	2,165	—	172	20,388	
55516	Caroline County Public Schools	86,093	27,999	20,084	4,029	3,043	6,947	6,641	10,014	—	2,143	20,292	5,951	10,637	—	848	100,263	
55517	Carroll County Public Schools	114,630	38,417	13,353	4,366	3,298	7,528	12,898	10,852	—	2,323	—	(3,675)	11,527	—	919	108,658	
55518	Charles City County Public Schools	16,857	4,735	3,369	699	528	1,205	1,079	1,737	—	372	1,375	1,183	1,842	—	147	17,390	
55519	Charlotte County Public Schools	33,474	12,134	4,504	1,268	957	2,185	5,124	3,150	—	674	225	(473)	3,337	—	267	31,542	
55520	Chesterfield County Public Schools	1,349,551	378,606	423,339	55,386	41,837	95,491	55,881	137,654	—	29,461	209,993	102,760	146,180	—	11,660	1,378,251	
55521	Clarke County Public Schools	27,213	18,127	3,171	1,075	812	1,853	9,948	2,671	—	572	1	(1,914)	2,840	—	226	26,745	
55522	Winchester City Public Schools	155,088	33,849	31,702	6,728	5,082	11,600	2,081	16,722	—	3,579	22,075	12,484	17,764	—	1,416	167,424	
55523	Culpeper County Public Schools	266,105	72,053	34,015	11,234	8,486	19,369	14,305	27,921	—	5,976	14,037	12,890	29,648	—	2,365	279,560	
55524	Cumberland County Public Schools	36,725	12,731	4,592	1,494	1,129	2,576	3,937	3,713	—	795	758	441	3,941	—	315	37,179	
55525	Dickenson County Public Schools	74,172	23,131	8,933	2,954	2,232	5,094	6,068	7,343	—	1,571	167	833	7,796	—	622	73,518	
55526	Dinwiddie County Public Schools	115,714	32,016	19,091	4,453	3,364	7,678	9,450	11,068	—	2,369	3,500	2,882	11,758	—	938	110,817	

Virginia Retirement System

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Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	Deferred Outflows	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55528	Essex County Public Schools	33,113	11,835	4,352	1,672	1,263	2,883	3,525	4,156	—	890	8,187	1,894	4,412	—	352	41,616				
55530	Covington City Public Schools	25,045	6,688	5,816	—	—	—	23,833	—	—	—	2,123	(4,206)	1	—	—	—				
55531	Floyd County Public Schools	96,087	22,824	11,784	3,735	2,821	6,440	5,009	9,283	—	1,987	443	2,760	9,862	—	786	92,947				
55532	Fluvanna County Public Schools	122,818	44,648	18,074	4,935	3,728	8,509	13,006	12,266	—	2,625	3,445	(681)	13,020	—	1,039	122,810				
55533	Chesapeake City Public Schools	1,210,719	371,528	141,032	51,916	39,216	89,508	84,210	129,029	—	27,615	77,822	29,022	137,024	—	10,929	1,291,900				
55534	Virginia Beach City Public Schools	2,756,418	672,678	364,398	118,488	89,502	204,284	80,204	294,484	—	63,026	218,374	138,072	312,720	—	24,944	2,948,512				
55535	Giles County Public Schools	36,002	8,682	13,197	1,513	1,143	2,609	1,118	3,761	—	805	7,824	4,474	3,991	—	319	37,658				
55536	Gloucester County Public Schools	205,900	60,000	41,667	8,675	6,553	14,957	10,386	21,561	—	4,614	21,531	9,225	22,891	—	1,826	215,876				
55537	Goochland County Public Schools	69,958	15,416	28,781	2,868	2,166	4,944	510	7,127	—	1,525	17,635	7,134	7,563	—	604	71,359				
55538	Grayson County Public Schools	53,101	18,997	8,134	2,178	1,646	3,756	4,534	5,414	—	1,159	2,678	(688)	5,745	—	459	54,209				
55539	Greene County Public Schools	102,589	32,554	18,895	4,174	3,153	7,196	7,749	10,373	—	2,220	7,071	2,112	11,012	—	879	103,861				
55540	Greensville County Public Schools	52,739	17,256	8,379	2,000	1,511	3,448	7,747	4,971	—	1,064	1,447	1,074	5,273	—	421	49,772				
55541	Halifax County Public Schools	98,495	35,472	23,126	4,270	3,226	7,362	8,456	10,613	—	2,271	16,693	1,326	11,272	—	899	106,259				
55542	Hanover County Public Schools	280,795	102,052	32,708	11,861	8,959	20,449	29,080	29,478	—	6,309	14,001	(623)	31,307	—	2,497	295,151				
55543	Henrico County Public Schools	34,317	16,624	5,494	1,354	1,023	2,335	7,176	3,366	—	720	1,035	(1,116)	3,578	—	285	33,701				
55544	Henry County Public Schools	196,509	66,113	25,264	7,885	5,956	13,594	20,413	19,596	—	4,194	1,306	4,069	20,807	—	1,660	196,208				
55545	Highland County Public Schools	12,282	4,856	1,433	487	368	839	1,931	1,210	—	259	2	(55)	1,281	—	102	12,113				
55546	Isle of Wight County Public Schools	105,599	53,429	44,883	4,473	3,378	7,711	22,434	11,116	—	2,379	28,112	6,284	11,802	—	942	111,296				
55548	King George County Public Schools	159,784	37,796	24,370	7,090	5,355	12,223	3,768	17,620	—	3,771	18,160	12,304	18,718	—	1,492	176,419				
55549	King and Queen County Public Schools	47,080	12,650	11,787	1,692	1,278	2,917	6,335	4,204	—	900	4,966	1,130	4,469	—	356	42,096				

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Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Inflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	LESS: FY 2023 Deferred Outflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability	
																	6/30/2022 Net OPEB Liability
55550	King William County Public Schools	78,266	34,631	28,838	3,157	2,385	5,443	12,154	7,846	—	1,679	15,450	1,650	8,325	—	665	78,555
55551	Lancaster County Public Schools	44,431	17,050	5,351	1,701	1,285	2,933	7,934	4,228	—	905	101	(323)	4,494	—	358	42,336
55552	Lee County Public Schools	130,765	33,314	28,335	5,109	3,859	8,808	8,146	12,697	—	2,717	10,015	6,435	13,484	—	1,075	127,127
55553	Loudoun County Public Schools	4,292,002	862,969	1,002,263	186,544	140,910	321,620	1,205	463,629	—	99,226	673,119	435,275	492,343	—	39,272	4,642,063
55554	Louisa County Public Schools	223,842	60,824	34,119	10,294	7,776	17,749	9,389	25,585	—	5,476	36,475	12,633	27,168	—	2,167	256,173
55555	Lunenburg County Public Schools	37,568	10,307	4,533	1,460	1,103	2,518	3,097	3,629	—	777	109	824	3,857	—	307	36,339
55556	Madison County Public Schools	49,007	13,303	7,772	2,159	1,631	3,723	2,376	5,366	—	1,148	5,695	3,019	5,693	—	455	53,729
55557	Mathews County Public Schools	52,739	13,605	10,426	1,952	1,474	3,365	5,880	4,851	—	1,038	3,121	1,877	5,151	—	411	48,572
55558	Mecklenburg County Public Schools	90,307	25,162	35,531	3,788	2,861	6,531	5,341	9,415	—	2,015	21,324	10,886	9,994	—	797	94,266
55559	Middlesex County Public Schools	27,213	7,553	3,696	1,272	961	2,194	1,530	3,162	—	677	4,426	1,907	3,355	—	268	31,662
55560	Montgomery County Public Schools	266,948	110,060	45,174	10,155	7,671	17,508	40,763	25,238	—	5,401	10,549	(15,287)	26,805	—	2,138	252,695
55562	Nelson County Public Schools	78,989	34,704	9,202	3,345	2,527	5,767	14,046	8,313	—	1,779	4,126	(265)	8,823	—	704	83,232
55563	New Kent County Public Schools	82,721	18,462	13,497	3,325	2,512	5,733	1,356	8,265	—	1,769	3,018	4,420	8,779	—	700	82,753
55565	Northampton County Public Schools	55,148	17,868	8,365	2,063	1,558	3,556	8,166	5,127	—	1,097	1,511	166	5,444	—	434	51,331
55566	Northumberland County Public Schools	28,176	19,950	4,459	1,080	815	1,861	11,505	2,683	—	574	941	(2,659)	2,853	—	227	26,865
55567	Nottoway County Public Schools	50,572	17,145	5,892	2,328	1,758	4,013	4,413	5,785	—	1,238	6,839	1,382	6,140	—	490	57,927
55568	Orange County Public Schools	196,629	57,253	44,326	7,880	5,952	13,586	12,666	19,584	—	4,191	17,336	7,958	20,794	—	1,659	196,088
55569	Page County Public Schools	104,034	32,696	15,296	4,381	3,309	7,553	7,706	10,888	—	2,330	7,424	2,383	11,570	—	922	109,018
55570	Patrick County Public Schools	107,526	28,077	17,940	4,800	3,626	8,276	4,362	11,930	—	2,553	15,507	6,543	12,669	—	1,011	119,452
55571	Pittsylvania County Public Schools	175,918	49,587	35,793	7,441	5,621	12,830	9,137	18,494	—	3,958	21,237	8,002	19,633	—	1,567	185,174

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Change In Assumptions	Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Change In Assumptions	Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55572	Powhatan County Public Schools	123,420	31,280	36,680	4,550	3,437	7,844	12,254	11,307	—	2,420	17,570	4,945	12,004	—	958	113,215		
55573	Prince Edward County Public Schools	35,521	12,131	5,770	1,615	1,220	2,784	3,684	4,013	—	859	5,274	2,057	4,265	—	340	40,177		
55574	Prince George County Public Schools	287,297	68,927	68,191	11,220	8,475	19,344	11,376	27,885	—	5,968	22,760	16,943	29,612	—	2,362	279,200		
55576	Prince William County Public Schools	3,442,873	883,676	406,406	140,282	105,965	241,859	144,742	348,650	—	74,618	55,789	124,265	370,243	—	29,532	3,490,842		
55577	Pulaski County Public Schools	138,471	35,748	20,131	5,769	4,358	9,946	4,871	14,338	—	3,069	8,298	5,144	15,221	—	1,214	143,558		
55578	Rappahannock County Public Schools	42,745	8,868	5,607	1,783	1,347	3,074	226	4,432	—	949	2,085	2,416	4,708	—	375	44,375		
55579	Richmond County Public Schools	4,937	1,499	1,576	193	146	332	478	479	—	103	680	372	507	—	41	4,797		
55580	Roanoke County Public Schools	176,280	53,055	25,477	7,490	5,657	12,913	11,400	18,614	—	3,984	13,719	4,997	19,762	—	1,577	186,373		
55581	Rockbridge County Public Schools	69,476	26,269	8,093	2,530	1,911	4,362	13,063	6,289	—	1,346	—	(3,244)	6,680	—	533	62,964		
55582	Rockingham County Public Schools	480,073	126,431	59,217	19,148	14,464	33,013	21,353	47,589	—	10,185	2,633	11,340	50,538	—	4,031	476,487		
55583	Russell County Public Schools	137,989	52,151	16,074	5,287	3,994	9,115	22,214	13,140	—	2,812	—	(2,773)	13,957	—	1,113	131,565		
55584	Scott County Public Schools	142,565	32,582	22,255	5,697	4,303	9,822	2,619	14,158	—	3,030	4,192	6,159	15,032	—	1,199	141,759		
55585	Shenandoah County Public Schools	208,911	60,474	24,335	9,104	6,877	15,696	10,900	22,627	—	4,843	16,715	5,844	24,035	—	1,917	226,550		
55586	Smyth County Public Schools	126,189	37,948	19,173	5,138	3,881	8,858	7,264	12,769	—	2,733	5,528	1,637	13,561	—	1,082	127,847		
55587	Southampton County Public Schools	46,839	16,332	7,470	2,077	1,569	3,581	3,823	5,163	—	1,105	5,785	906	5,483	—	437	51,690		
55588	Spotsylvania County Public Schools	562,072	151,974	72,773	23,601	17,828	40,691	28,209	58,657	—	12,554	29,457	22,951	62,290	—	4,969	587,304		
55589	Stafford County Public Schools	697,172	155,161	234,480	29,288	22,123	50,496	11,762	72,792	—	15,579	151,989	67,751	77,306	—	6,166	728,823		
55590	Surry County Public Schools	57,556	14,992	8,002	2,222	1,678	3,831	4,313	5,522	—	1,182	961	1,459	5,870	—	468	55,288		
55591	Sussex County School Board	52,619	14,814	6,366	2,458	1,857	4,238	2,269	6,109	—	1,307	8,112	2,396	6,487	—	517	61,165		
55592	Tazewell County Public Schools	211,801	71,014	35,147	8,487	6,411	14,633	16,123	21,094	—	4,514	8,588	(828)	22,396	—	1,787	211,199		

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Inflows	Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	LESS: FY 2023 Deferred Outflows	Change in Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55593	Warren County Public Schools	84,889	44,832	9,888	3,658	2,763	6,307	18,573	9,091	—	1,946	5,861	(3,982)	9,650	—	770	91,028
55595	Washington County Public Schools	153,281	47,497	19,067	6,246	4,718	10,769	11,385	15,524	—	3,322	3,260	2,526	16,479	—	1,315	155,431
55596	Westmoreland County Public Schools	39,254	12,945	4,670	1,402	1,059	2,418	7,176	3,486	—	746	74	(883)	3,702	—	295	34,900
55597	Wise County Public Schools	98,495	24,262	16,467	3,856	2,912	6,647	3,455	9,583	—	2,051	3,707	2,177	10,181	—	812	95,945
55598	Wythe County Public Schools	82,360	20,830	10,845	3,350	2,530	5,775	3,408	8,325	—	1,782	1,772	3,730	8,834	—	705	83,352
55599	York County Public Schools	363,998	112,322	42,401	14,179	10,710	24,446	35,159	35,240	—	7,542	—	1,035	37,419	—	2,985	352,838
55600	Accomack County Public Schools	174,835	55,098	34,255	6,911	5,221	11,916	15,468	17,177	—	3,676	11,100	3,569	18,247	—	1,455	171,982
55601	Bristol VA Public Schools	70,921	14,197	26,747	2,882	2,177	4,969	23	7,163	—	1,533	10,211	12,702	7,603	—	607	71,719
55602	Buena Vista City Public Schools	22,155	6,315	3,837	993	750	1,712	1,242	2,468	—	528	3,359	1,240	2,616	—	209	24,706
55603	Amelia County Public Schools	39,254	20,249	4,572	1,624	1,227	2,800	8,778	4,037	—	864	1,196	(1,547)	4,293	—	342	40,417
55605	Danville City Public Schools	146,177	29,660	33,054	8,396	6,342	14,475	44	20,866	—	4,466	66,893	27,100	22,164	—	1,767	208,920
55606	Franklin City Public Schools	39,013	7,811	15,675	1,494	1,129	2,576	1,527	3,713	—	795	8,553	3,958	3,948	—	315	37,179
55608	Harrisonburg City Public Schools	140,879	31,862	24,423	6,449	4,871	11,118	2,637	16,027	—	3,430	22,211	13,930	17,015	—	1,358	160,468
55609	Hopewell City Public Schools	136,545	33,827	27,412	5,557	4,198	9,581	4,907	13,811	—	2,956	9,018	9,613	14,664	—	1,170	138,281
55610	Lynchburg City Public Schools	243,589	59,037	42,911	9,707	7,332	16,735	6,049	24,124	—	5,163	10,822	9,206	25,622	—	2,043	241,542
55611	Fauquier County Public Schools	470,681	125,978	80,209	20,068	15,159	34,600	21,458	49,877	—	10,675	45,023	25,847	52,968	—	4,225	499,394
55612	Brunswick County Public Schools	63,335	20,286	8,953	2,299	1,737	3,964	10,282	5,714	—	1,223	1,088	(653)	6,067	—	484	57,207
55614	Portsmouth City Public Schools	404,576	154,871	47,127	16,063	12,134	27,695	53,251	39,923	—	8,544	—	(6,131)	42,400	—	3,382	399,731
55615	Campbell County Public Schools	213,005	42,635	33,286	8,569	6,473	14,774	53	21,297	—	4,558	7,353	11,972	22,623	—	1,804	213,238
55616	Richmond Public Schools	669,116	167,056	129,759	29,303	22,134	50,521	19,730	72,828	—	15,587	95,196	44,357	77,341	—	6,169	729,183
55617	Roanoke City Schools	264,179	59,579	62,225	13,668	10,325	23,565	4,708	33,970	—	7,270	87,197	41,377	36,079	—	2,877	340,125
55619	Staunton City Public Schools	77,664	16,981	17,521	3,181	2,403	5,484	987	7,906	—	1,692	8,400	5,156	8,398	—	670	79,155

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

					LESS: FY 2023				PLUS: FY 2023								
					Deferred				Deferred								
					Inflows				Outflows								
					Change in				Change in								
					LESS: FY 2023				PLUS: FY 2023								
					Deferred				Deferred								
					Inflows				Outflows								
					Expected				Expected								
					vs Actual				vs Actual								
					Change In				Change In								
					Assumptions				Assumptions								
					Contribution				Contribution								
					Employer				Employer								
					Normal				Normal								
					Special				Special								
					Non				Non								
					6/30/2023				6/30/2023								
					Net OPEB				Net OPEB								
					Liability				Liability								
Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	Investment	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Special	Non	6/30/2023
Code	Entity	Net OPEB	Deferred	Deferred	Experience	Experience	Assumptions	Contribution	Experience	Experience	Assumptions	Contribution	OPEB	Employer	Employer	Employer	Net OPEB
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contribution	Experience	Experience	Assumptions	Contribution	Expense	Contribution	Contribution	Contribution	Liability
55620	Suffolk City Public Schools	501,506	115,056	138,798	20,401	15,410	35,173	9,739	50,704	—	10,852	68,675	38,538	53,846	—	4,295	507,669
55622	Craig County Public Schools	16,617	5,508	1,936	670	506	1,155	1,478	1,665	—	356	109	64	1,763	—	141	16,670
55623	Martinsville City Public Schools	26,611	11,115	7,337	1,094	826	1,886	4,054	2,719	—	582	4,039	477	2,892	—	230	27,224
55624	Appomattox Regional Governor's School	6,261	1,527	1,124	246	186	424	288	611	—	131	296	255	645	—	52	6,116
55625	Colonial Heights City Public Schools	75,376	19,572	9,580	3,923	2,963	6,764	3,244	9,750	—	2,087	20,628	7,866	10,355	—	826	97,624
55632	Manassas City Public Schools	220,470	55,354	35,343	8,805	6,651	15,181	4,808	21,884	—	4,684	7,335	5,270	23,240	—	1,854	219,115
55633	Franklin County Public Schools	326,551	83,083	38,647	12,777	9,651	22,028	19,613	31,754	—	6,796	—	8,882	33,722	—	2,690	317,938
55634	Frederick County Public Schools	575,558	118,229	77,671	21,857	16,510	37,683	28,895	54,321	—	11,626	6,415	22,641	57,684	—	4,601	543,889
55635	Salem City Public Schools	80,313	20,281	15,798	3,422	2,585	5,900	2,688	8,505	—	1,820	9,652	4,722	9,029	—	720	85,151
55636	Manassas Park City Public Schools	83,083	18,957	11,879	3,075	2,323	5,301	7,131	7,642	—	1,636	1,609	2,061	8,116	—	647	76,516
55637	Newport News Public Schools	711,260	144,127	172,939	37,009	27,956	63,807	1,547	91,981	—	19,686	233,775	128,854	97,681	—	7,791	920,953
55638	Town of West Point Public Schools	21,915	4,383	20,601	723	546	1,246	3,475	1,797	—	385	13,578	4,586	1,911	—	152	17,990
55708	Waynesboro City Public Schools	59,482	11,905	13,239	2,863	2,162	4,936	13	7,115	—	1,523	15,649	6,942	7,561	—	603	71,239
55710	Valley Vocational-Technical Center	4,816	1,360	1,502	207	157	357	275	515	—	110	995	450	547	—	44	5,157
55711	New Horizons Technical Center	20,951	4,195	4,258	704	532	1,213	3,042	1,749	—	374	743	1,257	1,862	—	148	17,510
55713	Galax City Public Schools	42,505	9,216	15,555	1,735	1,311	2,991	505	4,312	—	923	9,061	4,195	4,575	—	365	43,175
55714	Norton City Public Schools	22,517	4,508	10,065	930	703	1,604	10	2,312	—	495	6,300	2,975	2,452	—	196	23,147
55802	Williamsburg-James City County Public Schools	327,033	97,245	48,010	12,757	9,636	21,995	28,867	31,706	—	6,786	5,660	6,652	33,673	—	2,686	317,458
55803	Poquoson City Public Schools	28,898	9,993	3,761	1,282	968	2,210	3,193	3,186	—	682	3,096	1,112	3,381	—	270	31,902
55806	Fredericksburg City Public Schools	89,344	19,626	17,651	4,362	3,295	7,520	1,257	10,840	—	2,320	22,821	10,093	11,503	—	918	108,538
55807	Hampton City Public Schools	240,458	73,793	41,474	10,993	8,304	18,954	16,091	27,322	—	5,848	39,032	14,249	29,009	—	2,314	273,563

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	Expected Experience	Inflows Change In Assumptions	Deferred Contribution	PLUS: FY 2023 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	Proportion and Difference Between Expected and Actual	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	Proportion and Difference Between Expected and Actual	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55813	Buchanan County Public Schools	119,085	36,824	15,953	5,167	3,903	8,908	6,663	12,841	—	2,748	10,664	1,715	13,629	—	1,088	128,566				
55814	Jackson River Technical Ctr	3,853	1,286	687	—	—	—	3,814	—	—	—	191	(829)	—	—	—	—				
55815	Northern Neck Regional Vocational Center	2,167	513	255	87	66	150	56	216	—	46	2	74	227	—	18	2,159				
55854	Orange County Broadband Authority	38,049	7,612	41,625	1,904	1,438	3,282	6	4,731	—	1,013	38,299	11,353	5,028	—	401	47,373				
55856	Blue Ridge Resource Authority	19,627	7,577	21,386	800	604	1,379	2,922	1,988	—	426	14,638	5,023	2,111	—	168	19,909				
55858	Peumansend Creek Regional Jail Authority	243,468	92,778	211,599	9,143	6,906	15,763	47,696	22,723	—	4,863	123,591	57,251	24,132	—	1,925	227,510				
55859	Williamsburg Area Transit Authority	110,777	32,055	82,078	4,338	3,276	7,478	10,097	10,780	—	2,307	44,364	27,287	11,452	—	913	107,938				
55860	Middle Peninsula Juvenile Detention Commission	127,393	34,762	92,870	4,993	3,772	8,608	9,695	12,409	—	2,656	49,825	31,373	13,180	—	1,051	124,249				
55862	Crater Criminal Justice Training Academy	16,376	5,794	7,642	583	441	1,005	3,452	1,449	—	310	2,191	3,169	1,531	—	123	14,512				
55863	Central Shenandoah Criminal Justice Training Academy	23,721	5,753	8,353	906	684	1,562	1,769	2,252	—	482	1,305	4,896	2,397	—	191	22,547				
55864	New River Valley Emergency Comm Regional Authority	98,254	34,202	33,509	3,957	2,989	6,822	11,575	9,834	—	2,105	9,512	14,686	10,444	—	833	98,464				
55865	Maury Service Authority	59,964	15,740	25,889	2,366	1,788	4,080	3,573	5,881	—	1,259	9,633	10,854	6,251	—	498	58,886				
55866	Hampton Roads Transportation Accountability Commission	22,276	4,520	8,602	964	728	1,662	42	2,396	—	513	5,217	3,810	2,545	—	203	23,986				
55867	Pamunkey Regional Library	85,009	18,998	24,109	3,509	2,650	6,049	1,151	8,720	—	1,866	12,003	8,184	9,263	—	739	87,310				
55868	Northern Virginia Transportation Authority	81,999	16,807	24,055	3,938	2,974	6,789	318	9,786	—	2,094	23,152	13,443	10,394	—	829	97,984				
55869	RSW Regional Jail Authority	290,428	82,927	53,239	10,603	8,009	18,280	39,170	26,352	—	5,640	12,829	5,188	27,982	—	2,232	263,849				
55870	Bedford Regional Water Authority	224,323	44,894	60,925	8,612	6,506	14,849	8,299	21,405	—	4,581	23,477	19,378	22,737	—	1,813	214,317				
55871	Portsmouth Redevelopment and Housing Authority	157,375	80,265	18,332	6,116	4,620	10,545	36,135	15,200	—	3,253	—	(10,719)	16,145	—	1,288	152,193				

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows Expected vs Actual	LESS: FY 2023 Deferred Inflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55872	Southwest Regional Recreation Authority	32,992	9,118	13,528	1,576	1,190	2,717	2,006	3,917	—	838	10,783	7,073	4,154	—	332	39,218
55874	Meherrin River Regional Jail Authority	254,666	131,287	47,279	9,461	7,146	16,311	72,213	23,513	—	5,032	10,055	(9,759)	24,967	—	1,992	235,425
55875	Woodway Water Authority	13,245	3,161	1,839	525	397	906	474	1,306	—	279	224	500	1,390	—	111	13,073
55876	Bristol Virginia Utilities Authority (BVU)	207,586	193,349	24,181	8,396	6,342	14,475	89,191	20,866	—	4,466	1,953	(52,790)	22,158	—	1,767	208,920
55878	Mount Rogers Community Services Board	1,457,077	351,984	250,747	57,704	43,588	99,487	59,515	143,415	—	30,694	44,256	83,992	152,291	—	12,148	1,435,938
55879	Lonesome Pine Soil & Water Conservation District	2,890	696	574	111	84	191	202	275	—	59	165	153	295	—	23	2,758
55880	Big Sandy Soil & Water & Conservation District	722	148	792	130	98	224	7	323	—	69	2,846	748	340	—	27	3,238
55881	Central Virginia Planning District Commission	91,873	36,168	15,039	3,345	2,527	5,767	19,973	8,313	—	1,779	1,263	22	8,831	—	704	83,232
55882	Middle Peninsula Planning District Commission	15,533	5,356	4,763	689	521	1,188	822	1,713	—	367	3,617	510	1,818	—	145	17,150
55883	Western Virginia Regional Jail Authority	454,065	152,112	56,654	18,223	13,765	31,418	47,980	45,290	—	9,693	2,836	9,430	48,090	—	3,836	453,460
55884	Halifax Service Authority	73,570	17,776	9,271	2,752	2,079	4,745	6,245	6,840	—	1,464	401	1,365	7,264	—	579	68,481
55886	Russell County Public Service Authority	44,190	9,785	17,030	1,711	1,292	2,950	2,066	4,252	—	910	8,604	4,760	4,516	—	360	42,576
55887	Piedmont Community Services Board	774,595	155,647	160,817	30,782	23,252	53,072	5,205	76,505	—	16,374	42,647	61,084	81,243	—	6,480	766,001
55888	Blue Ridge Behavioral Health Care	828,418	208,947	103,519	34,860	26,332	60,101	31,868	86,638	—	18,542	40,080	40,858	92,001	—	7,339	867,463
55890	Middle River Regional Jail Authority	411,921	114,030	59,196	17,558	13,262	30,271	25,094	43,637	—	9,339	27,823	25,581	46,344	—	3,696	436,910
55892	Big Stone Gap Redevelopment and Housing Authority	17,339	3,828	10,840	612	462	1,055	2,138	1,521	—	326	5,147	3,919	1,613	—	129	15,231

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

					LESS: FY 2023			LESS: FY 2023				PLUS: FY 2023				PLUS: FY 2023		
					Deferred			Deferred				Deferred				Deferred		
					Inflows			Inflows				Inflows				Inflows		
					Change in			Change in				Change in				Change in		
					LESS: FY 2023			LESS: FY 2023				PLUS: FY 2023				PLUS: FY 2023		
					Deferred			Deferred				Deferred				Deferred		
					Inflows			Inflows				Inflows				Inflows		
					Expected			Expected				Expected				Expected		
					Change In			Change In				Change In				Change In		
					Actual			Actual				Actual				Actual		
					Employer			Employer				Employer				Employer		
					Normal			Normal				Normal				Normal		
					Special			Special				Special				Special		
					Non			Non				Non				Non		
					Actual			Actual				Actual				Actual		
Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	Investment	vs Actual	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Special	Non	6/30/2023	
Code	Entity	Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	Employer	Employer	Net OPEB	
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contribution	Experience	Experience	Assumptions	Contribution	Expense	Contribution	Contribution	Contribution	Liability	
55893	Eastern Shore Soil and Water Conservation District	9,994	3,515	2,839	477	360	823	867	1,186	—	254	2,922	729	1,261	—	100	11,873	
55895	Town of Gordonsville	42,625	10,628	7,139	1,586	1,198	2,734	3,911	3,941	—	843	1,618	881	4,177	—	334	39,457	
55896	Virginia Resources Authority	81,156	25,836	13,011	3,046	2,301	5,251	11,195	7,570	—	1,620	2,030	1,072	8,042	—	641	75,797	
55897	Prince William County Services Authority	1,514,633	375,747	249,559	62,085	46,897	107,041	52,401	154,303	—	33,024	67,792	94,371	163,861	—	13,070	1,544,956	
55898	Western Virginia Water Authority	664,059	137,240	99,439	29,134	22,007	50,230	3,309	72,408	—	15,497	70,871	52,051	76,889	—	6,133	724,985	
55899	Shenandoah Valley Regional Airport Commission	43,709	8,982	7,386	1,615	1,220	2,784	3,210	4,013	—	859	1,768	1,664	4,263	—	340	40,177	
55900	Alleghany Highlands Community Services Board	192,776	47,381	38,024	7,904	5,970	13,627	5,600	19,644	—	4,204	16,504	9,826	20,859	—	1,664	196,687	
55901	Brunswick Industrial Development Authority	10,716	3,110	4,924	419	317	723	580	1,042	—	223	2,495	1,002	1,103	—	88	10,434	
55904	Appalachian Juvenile Commission	107,887	36,098	14,199	4,651	3,513	8,018	10,175	11,559	—	2,474	8,420	3,104	12,273	—	979	115,734	
55905	Goochland-Powhatan Community Services Board	171,343	36,048	43,184	7,735	5,843	13,336	727	19,225	—	4,115	37,366	17,265	20,419	—	1,628	192,490	
55906	Suffolk Redevelopment and Housing Authority	55,990	28,508	7,806	2,130	1,609	3,673	14,842	5,294	—	1,133	355	(2,140)	5,622	—	448	53,010	
55908	Lee County Redevelopment and Housing Authority	20,590	5,072	4,757	733	553	1,263	2,619	1,821	—	390	1,827	542	1,933	—	154	18,230	
55909	Henry County Public Service Authority	150,151	33,781	23,541	5,909	4,463	10,187	5,061	14,685	—	3,143	4,609	6,667	15,595	—	1,244	147,036	
55910	Southside Planning District Commission	29,260	9,879	6,468	1,133	856	1,953	3,654	2,815	—	602	2,202	719	2,991	—	238	28,184	
55911	Economic Development Authority Of Henrico Co, Va	48,645	11,022	7,721	1,986	1,500	3,423	855	4,935	—	1,056	2,138	2,756	5,237	—	418	49,412	
55912	Augusta County Public Service Authority	331,367	74,094	41,105	13,938	10,528	24,031	5,367	34,641	—	7,414	16,395	17,621	36,788	—	2,934	346,841	
55914	Rappahannock Juvenile Center	228,658	57,485	48,591	8,776	6,629	15,131	17,307	21,812	—	4,668	15,613	11,606	23,165	—	1,848	218,395	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	6/30/2022 Investment Experience	PLUS: FY 2022 Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	6/30/2023 Actual Net OPEB Liability
55915	Cumberland Plateau Regional Housing Authority	31,427	8,885	4,823	1,393	1,052	2,401	1,747	3,462	—	741	3,934	1,594	3,674	—	293	34,660
55918	Amherst County Service Authority	71,042	17,387	17,966	2,945	2,224	5,077	1,673	7,319	—	1,566	9,167	5,075	7,773	—	620	73,278
55919	Pepper's Ferry Regional Wastewater Treatment Authority	71,523	19,798	15,263	2,791	2,108	4,811	4,471	6,935	—	1,484	4,617	2,473	7,359	—	587	69,440
55920	Rappahannock Regional Jail Authority	804,096	253,449	105,878	32,739	24,730	56,445	59,079	81,368	—	17,414	20,913	9,629	86,412	—	6,892	814,694
55921	Thomas Jefferson Planning District Commission	30,704	21,421	12,599	1,533	1,158	2,642	11,592	3,809	—	815	12,871	2,404	4,039	—	323	38,138
55922	Piedmont Regional Jail	208,670	109,597	29,323	8,612	6,506	14,849	47,782	21,405	—	4,581	6,991	(5,311)	22,731	—	1,813	214,317
55923	Nelson County Services Authority	52,980	14,322	6,171	2,159	1,631	3,723	2,547	5,366	—	1,148	869	1,427	5,697	—	455	53,729
55924	Coeburn-Norton-Wise Regional Water	30,704	9,959	3,576	1,195	903	2,061	3,558	2,971	—	636	1	170	3,153	—	252	29,743
55925	Fauquier County Water & Sanitation Authority	200,241	48,260	37,732	7,451	5,628	12,846	18,889	18,518	—	3,963	9,682	8,524	19,659	—	1,569	185,414
55926	Scott County Soil & Water Conservation District	8,188	3,117	2,659	318	240	548	1,330	791	—	169	1,325	327	840	—	67	7,915
55927	New River Resource Authority	69,236	15,157	10,651	2,752	2,079	4,745	1,487	6,840	—	1,464	1,647	3,699	7,269	—	579	68,481
55928	Scott County Water & Sewage Authority	69,236	15,978	19,961	2,728	2,061	4,703	2,662	6,780	—	1,451	8,678	5,649	7,202	—	574	67,881
55929	Greensville County Water & Sewer Authority	72,727	18,789	11,278	2,901	2,192	5,002	2,766	7,211	—	1,543	1,937	2,401	7,659	—	611	72,199
55930	Petersburg Redevelopment & Housing Authority	68,513	19,471	9,259	2,983	2,253	5,143	4,074	7,415	—	1,587	6,385	3,084	7,877	—	628	74,238
55931	Central Rappahannock Regional Library	276,942	71,509	49,758	10,642	8,038	18,347	21,429	26,448	—	5,660	11,361	11,423	28,081	—	2,240	264,808
55932	Virginia Coalfield Economic Development Authority	19,145	4,715	2,328	742	561	1,280	1,212	1,845	—	395	75	538	1,965	—	156	18,469

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Inflows	Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Expected Experience	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	Deferred Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	Deferred Difference Between Expected and Actual Contribution	PLUS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55933	Central Virginia Regional Jail	354,727	111,827	63,351	14,454	10,918	24,920	32,195	35,923	—	7,688	17,767	18,769	38,146	—	3,043	359,674		
55934	Thomas Jefferson Soil & Water Conservation District	23,480	9,265	6,635	1,316	994	2,268	3,048	3,270	—	700	11,241	2,793	3,470	—	277	32,741		
55937	Wythe-Grayson Regional Library	16,857	3,784	2,819	699	528	1,205	293	1,737	—	372	950	1,224	1,843	—	147	17,390		
55938	Colonial Soil & Water Conservation District	16,255	3,489	5,207	689	521	1,188	193	1,713	—	367	2,768	2,322	1,821	—	145	17,150		
55939	Rivanna Solid Waste Authority	57,074	11,429	26,070	2,501	1,889	4,313	18	6,217	—	1,330	18,403	9,713	6,604	—	527	62,244		
55940	Monacan Soil & Water Conservation District	12,763	2,555	4,149	549	415	947	2	1,366	—	292	2,894	1,433	1,453	—	116	13,672		
55942	Tri-county/city Soil And Water Conservation Dist.	8,910	3,667	1,317	313	237	540	2,430	779	—	167	210	(201)	833	—	66	7,796		
55944	Central Virginia Waste Management Authority	31,909	8,938	4,641	1,263	954	2,177	2,316	3,138	—	672	651	1,059	3,328	—	266	31,422		
55945	Lonesome Pine Regional Library	39,856	16,658	4,939	1,489	1,125	2,568	7,811	3,701	—	792	222	(1,995)	3,929	—	314	37,059		
55946	Virginia Peninsulas Public Service Authority	92,956	26,619	16,713	3,639	2,749	6,274	7,422	9,044	—	1,936	4,703	2,463	9,610	—	766	90,548		
55947	Tidewater Youth Services Commission	101,144	59,358	12,286	3,750	2,832	6,465	34,282	9,319	—	1,994	—	(8,209)	9,895	—	789	93,307		
55948	Virginia Highlands Airport Commission	14,931	4,349	2,561	680	513	1,172	1,024	1,689	—	361	2,370	1,091	1,788	—	143	16,910		
55949	Western Tidewater Regional Jail	337,629	170,061	41,941	14,063	10,623	24,247	76,869	34,952	—	7,481	13,008	(5,348)	37,119	—	2,961	349,960		
55950	Scott County Redevelopment & Housing Authority	16,978	4,257	2,470	757	572	1,305	210	1,881	—	402	2,106	674	1,996	—	159	18,829		
55951	Handley Regional Library	46,117	9,232	10,817	1,634	1,234	2,817	4,787	4,061	—	869	3,983	2,341	4,313	—	344	40,657		
55952	Northern Neck Regional Jail	234,678	47,278	43,643	9,586	7,241	16,527	70	23,825	—	5,099	16,048	15,998	25,298	—	2,018	238,543		
55953	Montgomery Regional Solid Waste Authority	33,956	15,319	4,831	1,345	1,016	2,318	6,639	3,342	—	715	527	(412)	3,554	—	283	33,461		
55954	Potomac & Rappahannock Transportation Commission	537,268	137,559	86,605	22,358	16,888	38,547	20,951	55,567	—	11,892	35,014	28,131	59,013	—	4,707	556,362		

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Inflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability	
																	6/30/2022 Net OPEB Liability
55955	Giles County Public Service Authority	38,170	8,554	14,147	1,590	1,201	2,742	17	3,953	—	846	8,807	3,471	4,192	—	335	39,577
55956	South Central Wastewater Authority	100,301	26,636	12,968	4,048	3,058	6,980	4,554	10,062	—	2,153	1,115	3,614	10,679	—	852	100,742
55957	Wise County Redevelopment and Housing Authority	37,086	10,188	4,556	1,316	994	2,268	5,657	3,270	—	700	189	(153)	3,471	—	277	32,741
55958	Prince William Soil & Water Conservation District	10,114	4,612	1,732	333	251	573	3,699	826	—	177	354	(273)	877	—	70	8,275
55959	Hampton Roads Regional Jail Authority	468,996	344,618	54,632	16,131	12,185	27,811	246,634	40,091	—	8,580	—	(57,514)	42,572	—	3,396	401,410
55960	Castlewood Water And Sewage Authority	—	13,822	204	—	—	—	8,968	—	—	—	—	(4,650)	—	—	—	—
55961	Pamunkey Regional Jail	329,682	99,494	44,000	13,148	9,931	22,668	23,883	32,677	—	6,993	3,864	5,564	34,703	—	2,768	327,173
55962	Charlottesville - Albemarle Airport Authority	151,355	34,823	45,063	6,400	4,835	11,035	3,434	15,907	—	3,404	25,693	17,095	16,894	—	1,347	159,269
55963	Virginia Peninsula Regional Jail	223,962	123,172	26,088	9,046	6,833	15,597	57,172	22,483	—	4,812	1,845	(10,642)	23,881	—	1,904	225,111
55964	Virginia Biotechnology Research Partnership Authority	39,374	14,117	11,700	1,523	1,150	2,626	6,192	3,785	—	810	4,754	2,584	4,014	—	321	37,898
55966	Blue Ridge Regional Jail Authority	768,936	294,967	89,570	30,479	23,023	52,548	105,506	75,750	—	16,212	—	(9,439)	80,438	—	6,416	758,446
55967	Massanutten Regional Library	43,950	13,311	7,996	1,634	1,234	2,817	6,372	4,061	—	869	1,448	1,729	4,314	—	344	40,657
55968	Albemarle-Charlottesville Regional Jail	412,644	147,166	48,875	15,644	11,817	26,972	68,473	38,881	—	8,321	—	(1,356)	41,285	—	3,293	389,297
55969	Culpeper Soil & Water Conservation District	32,511	7,496	7,522	1,359	1,027	2,343	569	3,378	—	723	3,671	2,740	3,592	—	286	33,821
55970	New River Valley Regional Jail	434,920	179,910	50,662	17,264	13,040	29,764	68,684	42,906	—	9,183	—	(8,711)	45,566	—	3,634	429,594
55971	Sussex Service Authority	51,656	16,231	6,490	2,034	1,536	3,507	5,213	5,055	—	1,082	327	838	5,370	—	428	50,611
55974	Peaks of Otter Soil & Water Conservation District	2,529	1,275	396	106	80	183	212	264	—	56	186	(390)	283	—	22	2,638

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For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Investment Experience	LESS: FY 2023 Deferred Inflows Expected Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023 Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows Expected Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55975	New River Soil & Water Conservation District	7,225	1,446	1,877	304	229	523	1	755	—	162	964	807	805	—	64	7,556
55977	Southside Regional Jail	105,840	36,093	16,250	4,834	3,651	8,334	10,368	12,014	—	2,571	16,324	4,661	12,757	—	1,018	120,291
55978	Evergreen Soil & Water Conservation District	5,659	2,453	660	260	197	449	1,004	647	—	138	762	130	688	—	55	6,476
55979	Roanoke Higher Education Authority	62,974	13,162	15,752	2,540	1,919	4,379	397	6,313	—	1,351	6,984	4,651	6,709	—	535	63,204
55981	John Marshall Soil & Water Conservation District	17,219	6,104	4,679	684	517	1,180	2,005	1,701	—	364	2,000	656	1,805	—	144	17,030
55982	Daniel Boone Soil & Water Conservation District	8,669	3,113	2,580	352	266	607	1,038	874	—	187	1,345	407	923	—	74	8,755
55983	Southside Community Services Board	405,299	122,906	54,485	16,276	12,294	28,061	30,896	40,450	—	8,657	5,413	10,679	42,958	—	3,426	405,008
55984	Northern Shenandoah Valley Regional Commission	40,217	8,051	10,594	1,523	1,150	2,626	1,967	3,785	—	810	4,277	2,955	4,016	—	321	37,898
55985	Tazewell Soil & Water Conservation District	7,827	1,920	1,975	255	193	440	1,539	635	—	136	851	116	673	—	54	6,356
55988	Henricopolis Soil & Water Conservation District	7,947	1,709	1,086	352	266	607	71	874	—	187	875	552	933	—	74	8,755
55989	Piedmont Regional Juvenile Detention Center	30,825	14,281	4,537	1,205	910	2,077	6,874	2,995	—	641	313	(35)	3,180	—	254	29,983
55990	Roanoke River Service Authority	21,553	6,415	6,210	906	684	1,562	1,626	2,252	—	482	3,503	1,908	2,387	—	191	22,547
55991	Lee County Public Service Authority	41,903	9,918	8,912	1,696	1,281	2,925	1,238	4,216	—	902	3,048	3,112	4,474	—	357	42,216
55992	Blue Ridge Juvenile Detention Center	99,940	41,435	14,154	4,203	3,175	7,246	15,980	10,445	—	2,235	5,194	2,061	11,087	—	885	104,580
55994	Wise County Public Service Authority	80,313	19,229	30,807	3,605	2,723	6,215	2,204	8,960	—	1,918	25,758	9,354	9,510	—	759	89,709
55995	Holston River Soil and Water Conservation District	9,994	3,059	7,952	405	306	698	848	1,006	—	215	4,626	2,538	1,070	—	85	10,074

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023 Deferred Inflows Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
55998	Southwest Virginia Regional Jail Authority	907,287	228,140	105,686	39,751	30,027	68,535	28,511	98,796	—	21,144	77,389	42,236	104,919	—	8,369	989,194
55999	Clinch Valley Soil & Water Conservation District	8,549	1,888	3,361	342	258	590	109	850	—	182	1,707	969	898	—	72	8,515
59212	City of Norfolk - Insurance Only Employees	10,529,703	3,473,036	1,229,220	313,920	237,126	541,227	3,403,531	780,201	—	166,979	1,993	(520,568)	828,505	—	66,087	7,811,728
59214	City of Portsmouth - Insurance Only Employees	60,807	102,647	7,083	1,562	1,180	2,692	75,543	3,881	—	831	—	(36,795)	4,124	—	329	38,858
59216	City of Richmond - Insurance Only Employees	10,702,611	2,969,220	1,325,707	455,859	344,343	785,945	544,761	1,132,971	—	242,479	674,497	377,753	1,203,122	—	95,968	11,343,826
59217	City of Roanoke - Insurance Only Employees	4,141,851	1,210,939	482,467	164,751	124,448	284,046	288,132	409,463	—	87,634	—	63,193	434,819	—	34,684	4,099,733
59617	Roanoke City Schools - Insurance Only Employees	74,293	50,991	8,654	3,234	2,443	5,576	19,744	8,037	—	1,720	5,861	(11,566)	8,530	—	681	80,474
70156	Department of State Police	24,804	16,612	3,361	723	546	1,246	14,503	1,797	—	385	378	(3,554)	1,901	152	—	17,990
70203	Woodrow Wilson Rehabilitation Center	14,690	9,698	1,711	521	393	897	6,512	1,294	—	277	—	(1,491)	1,371	110	—	12,953
70204	The College of William and Mary	68,393	17,523	14,300	3,171	2,395	5,468	2,656	7,882	—	1,687	13,233	7,221	8,366	668	—	78,915
70207	University of Virginia - Academic Division	209,513	44,633	56,456	9,037	6,826	15,580	1,980	22,459	—	4,807	37,104	21,981	23,845	1,902	—	224,871
70208	Virginia Polytechnic Institute and State University	141,361	36,734	22,234	6,155	4,649	10,611	4,808	15,296	—	3,274	15,789	6,689	16,238	1,296	—	153,152
70211	Virginia Military Institute	31,307	8,916	7,010	1,157	874	1,994	3,893	2,875	—	615	1,911	1,385	3,053	244	—	28,784
70212	Virginia State University	60,927	13,963	16,521	2,742	2,071	4,728	1,426	6,816	—	1,459	12,926	7,460	7,245	577	—	68,241
70213	Norfolk State University	53,703	32,861	21,055	2,906	2,195	5,011	14,962	7,223	—	1,546	27,576	3,820	7,669	612	—	72,319
70214	Longwood University	39,856	14,446	4,908	1,349	1,019	2,327	10,348	3,354	—	718	36	(1,038)	3,556	284	—	33,581
70215	University of Mary Washington	52,619	15,820	9,341	1,928	1,456	3,324	7,814	4,791	—	1,025	945	2,129	5,087	406	—	47,973
70216	James Madison University	89,344	27,892	12,974	3,427	2,588	5,908	10,902	8,517	—	1,823	1,466	1,791	9,042	721	—	85,271

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows Expected vs Actual	LESS: FY 2023 Deferred Inflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
70217	Radford University	54,305	24,749	9,736	2,058	1,555	3,548	11,864	5,115	—	1,095	1,830	(1,252)	5,437	433	—	51,211
70221	Old Dominion University	131,728	34,138	16,052	5,359	4,048	9,240	5,683	13,320	—	2,851	1,953	5,024	14,140	1,128	—	133,364
70236	Virginia Commonwealth University	318,965	105,584	121,242	12,902	9,746	22,244	31,367	32,066	—	6,863	66,933	24,915	34,053	2,716	—	321,056
70241	Richard Bland College	14,690	3,061	4,940	506	382	872	1,922	1,258	—	269	2,303	1,073	1,332	107	—	12,593
70242	Christopher Newport University	65,623	19,195	19,662	2,733	2,064	4,711	3,736	6,792	—	1,454	11,735	3,892	7,209	575	—	68,001
70246	University of Virginia's College at Wise	20,229	8,122	3,695	858	648	1,479	2,938	2,132	—	456	2,009	455	2,256	181	—	21,348
70247	George Mason University	154,004	60,742	29,471	7,027	5,308	12,115	21,400	17,464	—	3,738	25,030	9,227	18,545	1,479	—	174,860
70280	Northern Virginia Community College	176,761	52,934	37,777	6,612	4,995	11,400	21,890	16,434	—	3,517	13,632	2,786	17,452	1,392	—	164,546
70282	Piedmont Virginia Community College	9,151	3,872	3,228	352	266	607	1,722	874	—	187	1,586	266	932	74	—	8,755
70283	J Sargeant Reynolds Community College	27,574	15,567	3,368	954	721	1,645	10,800	2,372	—	508	110	(2,173)	2,523	201	—	23,746
70286	Virginia Western Community College	22,757	6,660	3,676	848	641	1,462	2,672	2,108	—	451	710	139	2,239	179	—	21,108
70288	Wytheville Community College	—	—	—	53	40	91	4	132	—	28	1,194	300	1	146	—	1,319
70291	Blue Ridge Community College	1,325	3,415	1,422	106	80	183	1,812	264	—	56	1,937	(451)	283	22	—	2,638
70292	Central Virginia Community College	14,690	5,659	4,653	588	444	1,014	2,006	1,461	—	313	2,355	540	1,557	124	—	14,632
70293	Virginia Peninsula Community College	19,266	11,057	3,157	472	357	814	11,215	1,174	—	251	1	(2,631)	1,251	99	—	11,753
70294	Southwest Virginia Community College	10,716	4,566	4,658	236	178	407	6,054	587	—	126	2,543	(449)	629	50	—	5,877
70296	Virginia Highlands Community College	5,057	1,626	2,396	231	175	399	417	575	—	123	2,079	581	617	49	—	5,757
70297	Germanna Community College	8,549	4,172	2,097	352	266	607	1,688	874	—	187	1,078	(101)	920	74	—	8,755
70298	Laurel Ridge Community College	9,753	5,612	3,388	443	335	764	2,810	1,102	—	236	2,634	706	1,176	93	—	11,034

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Investment Experience	PLUS: FY 2023 Deferred Inflows Expected vs Actual	LESS: FY 2023 Deferred Inflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contribution	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contribution	LESS: FY 2023 Special Employer Contribution	LESS: FY 2023 Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
70299	Mountain Empire Community College	6,020	2,369	1,859	241	182	415	798	599	—	128	919	142	634	51	—	5,997
70402	Marine Resources Commission	209,031	59,437	39,559	7,914	5,978	13,644	21,313	19,668	—	4,209	10,409	5,128	20,881	1,666	—	196,927
70403	Department of Wildlife Resources	514,992	172,413	115,104	21,153	15,978	36,470	50,453	52,572	—	11,252	47,667	26,926	55,832	4,453	—	526,379
70701	Department Of Corrections	—	—	204	—	—	—	—	—	—	—	—	204	—	—	—	—
70716	Virginia Correctional Center for Women	416,377	157,714	123,754	16,459	12,432	28,376	60,190	40,906	—	8,755	53,821	20,105	43,436	3,465	—	409,566
70718	Bland Correctional Center	417,942	97,329	54,217	18,011	13,605	31,052	7,964	44,763	—	9,580	33,292	21,446	47,528	3,792	—	448,183
70733	Sussex I Correctional Center	—	635,622	—	—	—	—	490,969	—	—	—	—	(144,653)	—	—	—	—
70734	Sussex II Correctional Center	—	599,728	36,205	—	—	—	457,657	—	—	—	21,788	(127,654)	—	—	—	—
70735	Wallen Ridge Correctional Center	784,348	184,883	118,437	32,406	24,479	55,872	17,405	80,541	—	17,238	44,428	35,928	85,527	6,822	—	806,418
70737	St Brides Correctional Center	351,476	148,998	45,813	13,861	10,470	23,898	63,052	34,449	—	7,373	1,340	(2,115)	36,586	2,918	—	344,923
70741	Red Onion Correctional Center	746,419	194,765	86,947	32,267	24,373	55,631	31,258	80,194	—	17,163	53,835	32,988	85,155	6,793	—	802,940
70743	Fluvanna Women's Correctional Center	384,950	200,261	44,841	13,900	10,499	23,964	119,088	34,545	—	7,393	—	(29,361)	36,688	2,926	—	345,882
70745	Nottoway Correctional Center	523,662	272,923	72,272	21,519	16,255	37,101	129,562	53,483	—	11,446	19,522	(7,504)	56,800	4,530	—	535,493
70747	Marion Correctional Treatment Center	360,266	92,572	55,126	15,235	11,508	26,266	13,974	37,863	—	8,103	27,429	18,387	40,201	3,207	—	379,103
70749	Buckingham Correctional Center	485,973	265,437	82,615	18,897	14,275	32,581	132,247	46,967	—	10,052	17,284	(20,995)	49,874	3,978	—	470,251
70752	State Farm Correctional Complex	826,010	458,683	142,282	32,999	24,927	56,894	219,271	82,015	—	17,553	27,963	(20,645)	87,089	6,947	—	821,170
70753	Deerfield Correctional Center	526,070	294,683	61,280	25,307	19,116	43,632	137,002	62,898	—	13,461	95,731	(4,631)	66,788	5,328	—	629,759
70754	Augusta Correctional Center	356,413	328,210	116,129	10,825	8,177	18,663	273,236	26,903	—	5,758	50,291	(40,339)	28,561	2,279	—	269,366
70756	Department of Corrections - Division of Institutions	130,524	31,751	100,662	5,644	4,263	9,730	4,271	14,026	—	3,002	73,483	28,302	14,890	1,188	—	140,440
70757	Western Region Correctional Field Units	251,656	65,085	32,228	10,531	7,955	18,156	8,637	26,172	—	5,601	12,322	8,727	27,789	2,217	—	262,050

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	LESS: FY 2023				PLUS: FY 2023			PLUS: FY 2023				Actual		
		Net OPEB	Deferred	Deferred	Deferred	Deferred	Inflows	Deferred	Proportion and	Deferred	PLUS: FY 2023	PLUS: FY 2023	Proportion and	Deferred	Deferred		Difference Between	PLUS: FY 2023
Code		Liability	Inflows	Outflows	Investment Experience	Expected Experience	Inflows Assumptions	Expected and Contribution	Expected vs Actual Experience	Outflows Investment Experience	Outflows Change In Assumptions	Actual Contribution	Employer OPEB Expense	Normal Employer Contribution	Special Employer Contribution	Non Employer Contribution	6/30/2023 Net OPEB Liability	
70761	Eastern Reg Corr Field Unit	200,964	82,198	23,410	9,316	7,037	16,062	30,910	23,154	—	4,955	28,654	5,180	24,582	1,961	—	231,827	
70767	Adult Community Service	2,851,662	721,471	458,715	115,697	87,395	199,473	102,681	287,549	—	61,541	126,744	123,774	305,351	24,357	—	2,879,072	
70768	Keen Mountain Correctional Center	471,043	132,045	59,361	19,437	14,682	33,511	24,837	48,308	—	10,339	16,233	12,927	51,292	4,092	—	483,683	
70769	Greensville Correctional Center	981,218	606,877	132,342	34,257	25,877	59,063	411,009	85,141	—	18,222	12,457	(91,271)	90,412	7,212	—	852,472	
70770	Dillwyn Correctional Center	438,050	212,751	58,749	18,709	14,133	32,257	90,232	46,499	—	9,952	31,815	(6,097)	49,378	3,939	—	465,573	
70771	Indian Creek Correctional Center	346,900	123,508	49,424	14,454	10,918	24,920	38,746	35,923	—	7,688	18,775	6,528	38,143	3,043	—	359,674	
70772	Haynesville Correctional Center	456,834	250,336	60,139	18,642	14,082	32,140	118,966	46,332	—	9,916	9,937	(12,371)	49,196	3,925	—	463,894	
70773	Coffeewood Correctional Center	352,680	174,807	41,082	12,632	9,542	21,779	111,153	31,395	—	6,719	—	(19,076)	33,338	2,659	—	314,340	
70774	Lunenburg Correctional Center	373,752	162,696	43,940	15,259	11,526	26,307	67,092	37,923	—	8,116	6,730	(1,910)	40,268	3,212	—	379,703	
70775	Pocahontas State Correctional Center	440,097	110,291	71,848	18,367	13,874	31,667	14,406	45,649	—	9,770	32,170	21,588	48,478	3,867	—	457,058	
70776	Green Rock Correctional Center	368,574	149,502	48,842	17,129	12,938	29,531	58,365	42,571	—	9,111	57,589	14,504	45,204	3,606	—	426,236	
70777	Department of Juvenile Justice	508,610	423,739	59,246	15,967	12,061	27,529	293,486	39,684	—	8,493	—	(129,408)	42,135	3,361	—	397,333	
70779	Sussex State Prison Complex	853,945	170,915	934,205	31,144	23,525	53,695	68,602	77,403	—	16,566	667,115	188,970	82,191	6,556	—	774,996	
70785	River North Correctional Center	480,555	160,548	67,714	20,367	15,385	35,115	49,852	50,620	—	10,834	28,542	22,212	53,760	4,288	—	506,830	
70786	Culpeper Correctional Facility For Women	—	1,316	—	—	—	—	—	—	—	—	—	(1,316)	—	—	—	—	
70961	Division of Capitol Police	230,223	74,349	50,167	8,198	6,193	14,134	41,935	20,375	—	4,361	13,726	4,962	21,640	1,726	—	204,003	
70999	Department of Alcoholic Beverage Control	360,988	111,340	86,305	16,198	12,236	27,928	22,444	40,259	—	8,616	74,768	18,389	42,750	3,410	—	403,089	
	Total for VRS Group Life Insurance	1,204,098,215	321,725,610	220,993,024	48,195,237	36,405,286	83,093,145	77,098,689	119,782,100	—	25,635,847	76,775,700	54,426,440	127,197,563	3,054,723	7,092,802	1,199,313,443	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	LESS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Expected vs Actual Experience	LESS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Inflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Normal Employer Contribution	PLUS: FY 2023 Deferred Special Employer Contribution	PLUS: FY 2023 Deferred Non Employer Contribution	Actual 6/30/2023 Net OPEB Liability
State:																	
1XXXX	Judicial Retirement System Employees	4,402,779	1,019,794	713,447	171,994	129,919	296,535	184,454	427,466	—	91,487	154,951	169,995	453,924	36,209	—	4,279,990
2XXXX	State Police Officers Retirement System Employees	7,723,436	1,840,296	1,280,982	322,455	243,573	555,943	183,214	801,414	—	171,519	514,208	478,343	851,038	67,884	—	8,024,127
35885	Fort Monroe Federal Area Development Authority	94,883	24,517	21,286	3,639	2,749	6,274	6,714	9,044	—	1,936	5,551	5,644	9,599	766	—	90,548
3XXXX	All Other State Agencies	331,064,860	108,313,034	80,401,975	13,246,794	10,006,246	22,838,727	35,751,431	32,922,947	—	7,046,195	35,611,853	14,676,334	34,960,359	2,789,996	—	329,639,695
7XXXX	Virginia Law Officers' Retirement System Employees	18,859,884	8,541,381	4,019,512	758,748	573,137	1,308,152	4,004,867	1,885,757	—	403,591	1,969,795	47,211	2,002,302	159,868	—	18,881,033
	Sub-total State	362,145,842	119,739,022	86,437,202	14,503,630	10,955,624	25,005,631	40,130,680	36,046,628	—	7,714,728	38,256,358	15,377,527	38,277,222	3,054,723	—	360,915,393
	Teachers	517,851,642	120,873,279	79,551,066	20,485,241	15,473,969	35,318,508	21,339,745	50,913,042	—	10,896,446	17,220,516	22,556,584	54,065,580	—	4,312,576	509,764,824
	Political Subdivisions	324,100,731	81,113,309	55,004,756	13,206,366	9,975,693	22,769,006	15,628,264	32,822,430	—	7,024,673	21,298,826	16,492,329	34,854,761	—	2,780,226	328,633,226
	Total for VRS Group Life Insurance	\$1,204,098,215	\$ 321,725,610	\$ 220,993,024	\$ 48,195,237	\$ 36,405,286	\$ 83,093,145	\$ 77,098,689	\$ 119,782,100	\$ —	\$ 25,635,847	\$ 76,775,700	\$ 54,426,440	\$ 127,197,563	\$ 3,054,723	\$ 7,092,802	\$1,199,313,443