

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

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		PLUS: FY 2023		PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Change In Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated	Actual	Difference
					Deferred Investment Experience	Deferred vs Actual Experience	Deferred Outflows vs Actual Experience	6/30/2023 Net OPEB Liability						6/30/2023 Net OPEB Liability		
VRS Health Insurance Credit Plan - Political Subdivisions		\$ 54,131,870	\$ 5,498,685	\$ 9,294,444	\$ 270,450	\$ 15,423,058	\$ 533,410	\$ 2,760,887	\$ 87,119	\$ 5,097,425	\$ 1,984,434	\$ 6,752,004	\$ 37,287,054	\$ 37,287,054	\$ —	
Employer Allocation																
55100	Accomack County	\$ 205,384	\$ 30,055	\$ 32,717	\$ —	\$ 21,813	\$ —	\$ 5,283	\$ 846	\$ 24,581	\$ 17,919	\$ 35,031	\$ 194,507	\$ 194,507	\$ —	
55103	Amelia County	34,788	10,151	19,836	13	6,697	—	2,728	—	13,402	6,787	4,240	37,070	37,070	—	
55104	Amherst County	75,375	16,525	46,130	961	19,161	—	152	—	36,123	11,824	9,002	64,745	64,745	—	
55110	Bland County	19,614	11,141	1,844	—	6,113	2,007	1,486	155	277	10	5,781	16,938	16,938	—	
55122	Craig County	4,837	2,050	9,486	168	711	—	3,722	—	4,770	7,710	1,372	11,352	11,352	—	
55128	Essex Co	15,532	10,001	6,286	—	12,946	5,288	2,459	466	1,349	(2,700)	9,270	(6,683)	(6,683)	—	
55132	Fluvanna County	(29,444)	38,722	2,788	1,024	19,527	11,601	—	—	1,230	(12,074)	3,394	(39,900)	(39,900)	—	
55136	Gloucester County	(1,935)	45,135	49,254	2,959	25,424	—	23,158	—	26,210	11,303	10,214	16,020	16,020	—	
55139	Greene County	6,818	12,579	18,209	1,039	6,987	—	—	—	13,252	1,294	2,809	4,899	4,899	—	
55140	Greensville County	(8,689)	22,255	12,559	855	14,516	—	10,471	—	7,276	3,671	2,099	4,955	4,955	—	
55141	Halifax County	74,770	9,727	38,078	372	3,184	—	3,604	—	27,079	12,539	10,755	75,330	75,330	—	
55142	Hanover Co	655,041	158,208	162,732	4,648	108,680	2,350	122,811	—	131,602	97,973	96,580	790,645	790,645	—	
55144	Henry County	(28,491)	21,211	77,853	3,127	7,263	—	18,503	—	54,442	14,310	—	(8,268)	(8,268)	—	
55146	Isle of Wight County	91,026	25,752	57,968	1,840	13,522	—	13,696	—	43,315	24,234	16,329	108,364	108,364	—	
55147	James City County	641,380	127,813	169,264	8,661	85,171	—	71,899	—	107,865	88,775	89,781	684,855	684,855	—	
55149	King and Queen County	34,947	705	31,537	—	12,320	197	9,441	225	16,784	5,836	4,071	19,813	19,813	—	
55154	Louisa County	7,506	31,683	35,727	727	21,862	399	10,683	—	30,706	6,230	7,604	20,489	20,489	—	
55156	Madison County	(26,718)	21,804	16,613	622	9,662	6,053	22,053	—	806	1,718	2,805	(16,092)	(16,092)	—	
55157	Mathews County	30,193	1,775	13,661	—	875	—	2,633	318	8,244	5,941	5,064	29,504	29,504	—	

Virginia Retirement System

Finance Division

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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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55163	New Kent County	18,033	29,970	11,634	—	22,685	1,094	29,234	231	5,436	6,555	16,897	37,149	37,149	—
55166	Northumberland County	(15,565)	10,919	8,976	575	6,452	350	4,147	—	7,323	327	1,076	(10,278)	(10,278)	—
55170	Patrick County	28,358	47,751	32,542	—	22,786	19,819	15,740	649	6,749	4,069	5,762	22,407	22,407	—
55171	Pittsylvania County	409,344	46,663	202,915	6,922	263,765	—	134,223	—	26,020	80,567	29,198	194,017	194,017	—
55172	Powhatan County	44,050	13,363	24,207	73	39,503	—	5,273	—	14,677	671	14,111	140	140	—
55176	Prince William County	4,477,239	308,973	915,238	48,081	132,316	14,795	363,046	—	600,760	596,432	584,062	4,651,958	4,651,958	—
55177	Pulaski County	38,386	43,048	55,731	1,464	27,623	—	18,828	—	42,751	12,592	9,587	61,200	61,200	—
55178	Rappahannock County	9,816	2,149	13,356	290	827	—	7,441	—	7,094	6,110	1,609	16,528	16,528	—
55180	Roanoke County	1,086,629	58,187	263,733	4,092	27,598	—	70,481	—	186,203	147,385	177,118	1,076,344	1,076,344	—
55183	Russell County	46,979	7,483	33,921	689	3,145	—	8,065	—	22,188	20,957	3,610	64,307	64,307	—
55185	Shenandoah County	23,739	36,833	73,043	2,847	21,853	1,281	6,356	—	55,857	9,728	6,508	26,981	26,981	—
55187	Southampton County	(5,142)	11,898	28,574	1,555	3,774	—	25,800	—	7,102	10,727	3,316	13,166	13,166	—
55189	Stafford County	74,304	87,806	59,089	10,456	47,352	268	48,966	—	36,238	26,894	41,348	115,695	115,695	—
55192	Tazewell County	33,495	12,424	67,377	2,932	323	—	17,490	—	46,502	24,136	3,939	59,476	59,476	—
55195	Washington County	(42,245)	28,906	25,112	2,666	14,584	—	9,897	—	16,322	3,506	—	(25,976)	(25,976)	—
55196	Westmoreland County	53,893	6,757	25,459	—	10,726	—	7,411	147	11,609	9,319	8,604	44,347	44,347	—
55197	Wise County	(6,380)	13,290	67,779	1,521	4,342	—	5,471	—	48,387	12,814	—	(60)	(60)	—
55198	Wythe County	(14,790)	15,573	39,691	1,079	6,922	—	8,620	—	23,175	8,347	14	(6,781)	(6,781)	—
55199	York County	254,251	101,083	130,821	12,031	53,844	—	18,182	—	84,054	43,050	63,753	240,171	240,171	—
55215	City of Radford	274,234	43,688	63,226	1,950	28,224	—	2,032	—	50,056	27,156	36,074	267,692	267,692	—
55217	City of Roanoke	540,061	30,019	242,479	4,115	301,697	—	171,462	—	32,728	104,639	27,695	302,923	302,923	—
55222	City of Winchester	171,069	79,591	146,256	5,589	52,750	2,407	4,470	—	117,743	24,966	18,602	172,235	172,235	—

Virginia Retirement System

Finance Division

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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			PLUS: FY 2023			PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Change In Assumptions	Deferred Outflows Expected vs Actual Experience	Change In Assumptions	Deferred Outflows					
55228	Town of Middletown	1,196	4,673	3,821	49	3,517	13	628	—	2,453	566	1,118	998	998	—
55230	City of Covington	177,875	49,374	24,449	923	36,989	—	228	—	15,061	9,258	19,531	169,904	169,904	—
55300	Town of Abingdon	210,183	999	138,977	—	34,547	824	107,311	1,037	3,078	33,277	20,432	161,105	161,105	—
55301	Town of Dumfries	2,915	2,501	8,160	284	624	—	13,878	—	1,052	5,036	3,586	12,728	12,728	—
55312	Town of Hamilton	12,745	505	6,445	—	562	—	116	17	3,728	761	1,946	8,919	8,919	—
55321	Town of Woodstock	53,310	7,748	7,242	795	1,516	2,536	9,590	—	2,043	7,470	9,164	58,908	58,908	—
55326	Town of Pearisburg	44,873	19,127	13,291	336	13,736	26	3,515	—	8,422	3,273	6,315	45,506	45,506	—
55332	City of Manassas	467,080	61,429	90,830	7,532	32,353	380	31,617	—	56,724	53,909	65,294	474,370	474,370	—
55342	Town of Lawrenceville	12,910	12,912	11,480	455	9,267	—	54	—	8,106	1,888	2,019	12,649	12,649	—
55344	Town of Stanley	23,912	3,706	12,798	279	6,158	—	575	—	8,761	3,170	2,507	18,382	18,382	—
55357	Town of Strasburg	15,603	16,274	22,461	1,058	10,348	483	9,464	—	15,390	5,515	3,130	24,766	24,766	—
55365	City of Poquoson	131,288	34,209	27,800	1,937	22,278	—	11,779	—	16,170	15,260	19,045	137,646	137,646	—
55385	Town of Kenbridge	11,739	5,869	16,724	130	7,838	—	292	—	13,775	2,195	493	8,685	8,685	—
55393	Town of Shenandoah	14,381	2,211	6,270	317	3,757	—	1,316	—	3,345	1,730	1,482	11,157	11,157	—
55396	Town of Kilmarnock	(10,071)	4,490	3,560	402	2,195	—	641	—	2,215	(686)	—	(9,568)	(9,568)	—
55411	Hampton Roads Sanitation Dist	1,132,789	79,732	131,286	11,017	38,062	—	101,817	—	76,402	129,650	123,860	1,216,165	1,216,165	—
55425	Colonial Behavioral Health	(6,538)	71,658	18,662	2,110	21,863	26,571	38,437	—	2,487	2,400	11,568	27,670	27,670	—
55440	Shenandoah Valley Juvenile Center	9,935	16,122	3,130	694	4,268	6,486	1,341	—	570	(997)	4,006	8,387	8,387	—
55447	Rappahannock Area Comm Svcs	(18,652)	16,339	33,163	3,288	1,312	2,236	20,346	—	19,967	13,471	9,757	1,715	1,715	—
55450	Meherrin Regional Library	9,040	1,398	3,248	226	90	301	3,803	—	877	3,681	1,281	13,653	13,653	—

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					Investment Experience	vs Actual Experience	Deferred Inflows Expected	Deferred Outflows Expected							
55454	Greensville-Emporia So Svcs	62,782	5,422	3,417	81	3,320	—	2,127	—	1,030	5,189	5,579	64,153	64,153	—
55455	James City Service Authority	28,527	17,049	6,012	1,241	10,562	19	861	—	3,580	(1,096)	5,883	25,204	25,204	—
55456	Accomack/Northampton Plan	30,966	25,996	42,859	—	29,321	—	25,274	462	5,122	3,930	8,355	11,215	11,215	—
55472	District 19 Community Services Board	6,498	24,159	12,795	3,340	6,753	3,165	13,863	—	4,742	7,676	11,287	19,598	19,598	—
55477	Frederick Co Sanitation Auth	6,549	22,961	6,721	863	10,318	6,821	3,623	—	1,050	(940)	4,664	3,856	3,856	—
55478	Western Tidewater Comm Svcs	(52,405)	68,444	41,257	4,332	41,163	1,313	954	—	32,880	345	10,583	(48,430)	(48,430)	—
55487	Capital Region Airport Comm	298,067	2,861	85,603	—	22,982	1,079	44,634	667	14,067	41,437	36,778	255,291	255,291	—
55489	Harr/Rockingham Comm Svcs Bd	10,837	47,916	28,782	2,177	11,892	20,431	27,249	—	3,349	5,215	12,661	18,623	18,623	—
55493	Planning Dis One Behavioral Health Svcs	6,868	5,302	5,906	—	6,993	—	158	105	4,098	(2,471)	1,316	(155)	(155)	—
55500	Alexandria City School Board	596,525	45,645	47,571	—	163,089	—	—	1,872	32,537	9,079	57,421	417,577	417,577	—
55501	Albemarle County Schools	578,398	5,016	129,476	—	267,403	—	—	2,067	96,132	(2,560)	55,623	226,551	226,551	—
55502	Alleghany County School Board	82,196	11,509	33,835	963	6,308	—	61,115	—	11,758	19,243	21,659	123,056	123,056	—
55503	Charlottesville Public Schools	225,374	539	16,750	—	121,653	—	—	392	10,059	(12,707)	21,375	63,879	63,879	—
55504	Amherst County School Board	234,611	7,338	16,680	—	80,370	—	—	763	11,580	961	24,952	133,251	133,251	—

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					LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions							
55505	Appomattox County School Board	39,913	2,033	13,423	408	508	—	927	—	7,294	7,858	4,890	38,796	38,796	—
55506	Arlington County Schools	726,051	—	84,865	—	53,773	—	52,137	1,868	15,131	65,979	84,631	637,897	637,897	—
55507	Augusta County School Board	248,000	96	41,815	—	111,159	—	—	375	30,560	(3,815)	21,757	100,485	100,485	—
55508	Bath County School Board	109,512	2,133	7,464	70	8,338	—	—	—	3,352	7,846	9,339	97,632	97,632	—
55509	Bedford County School Board	687,170	15,187	37,652	—	311,573	—	—	1,283	21,291	(33,075)	70,019	272,612	272,612	—
55510	Bland County School Board	67,460	—	8,785	—	17,079	—	3,155	17	1,514	1,016	11,736	35,562	35,562	—
55511	Botetourt County School Board	172,400	14,226	8,589	238	5,975	4,563	528	—	3,062	14,855	27,656	158,050	158,050	—
55512	Norfolk Public Schools	1,959,178	103,841	60,352	—	798,430	—	—	4,570	34,442	(82,337)	186,523	974,389	974,389	—
55513	Petersburg Public Schools	254,532	14,565	18,170	—	136,378	—	—	1,069	10,740	(19,889)	36,339	70,130	70,130	—
55514	Buckingham County School Board	127,558	9,322	18,213	—	39,812	—	—	273	12,990	(669)	12,845	78,604	78,604	—
55515	Radford City School Board	28,787	6,397	940	—	6,668	3,687	268	65	206	(2,970)	4,081	17,377	17,377	—
55516	Caroline County School Board	149,081	10,835	2,672	—	76,202	2,237	—	368	1,078	(12,224)	17,822	50,205	50,205	—
55517	Carroll County School Board	327,241	88,744	55,186	—	43,110	—	2,661	548	26,471	7,062	52,928	301,503	301,503	—
55518	Charles City County School Bd	38,296	739	5,342	—	14,820	—	—	64	3,259	(324)	3,176	18,696	18,696	—
55519	Charlotte County School Board	78,385	2,271	5,391	—	36,010	—	1	181	3,050	(4,302)	7,002	31,183	31,183	—

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					LESS: FY 2023 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55520	Chesterfield County School Bd	2,303,160	—	162,094	—	459,873	—	37,103	3,166	65,948	48,218	267,206	1,568,422	1,568,422	—
55521	Clarke County School Board	66,794	1	5,859	—	11,723	—	1,400	124	2,825	2,717	5,364	50,915	50,915	—
55522	Winchester Public Schools	11,515	21,934	8,246	838	13,612	—	131	—	4,576	275	8,553	7,182	7,182	—
55523	Culpeper County School Board	(38,794)	31,212	21,490	3,059	15,390	—	6,781	—	11,874	1,139	6,012	(33,739)	(33,739)	—
55524	Cumberland County School Board	102,026	1,406	11,347	—	19,374	—	—	157	7,760	3,553	10,201	73,980	73,980	—
55525	Dickenson County School Board	328,545	6,636	10,270	—	112,813	—	—	390	4,186	(15,984)	32,601	168,089	168,089	—
55526	Dinwiddie County Public Schools	148,489	5,125	6,338	—	50,402	—	—	276	4,009	(2,143)	16,703	82,313	82,313	—
55528	Essex County School Board	146,506	1	16,581	—	75,503	—	3,794	377	5,371	(8,280)	15,766	39,919	39,919	—
55530	Covington City School Board	41,268	12,299	6,785	—	8,172	—	446	318	3,643	(43,017)	—	—	—	—
55531	Floyd County School Board	181,311	17,515	7,382	—	88,656	—	—	397	4,573	(14,754)	19,176	73,828	73,828	—
55532	Fluvanna County Public Schools	201,413	27,920	28,584	—	65,583	—	—	538	21,624	3,423	21,671	139,080	139,080	—
55533	Chesapeake Public Schools	2,539,768	130,412	136,674	—	1,137,454	—	—	5,725	87,558	(98,846)	267,078	1,123,411	1,123,411	—
55534	Va Beach City School Board	5,700,885	127,452	459,309	—	2,249,676	—	—	12,384	296,304	(132,208)	585,631	2,710,201	2,710,201	—
55535	Giles County Schools	116,587	2,493	34,931	—	41,707	—	—	398	23,239	1,378	12,858	54,599	54,599	—
55536	Gloucester Co School Board	293,161	22,096	79,869	318	10,927	—	6,742	—	54,082	40,181	35,158	289,990	289,990	—

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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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					Deferred Investment Experience	Deferred vs Actual Experience	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions							
55537	Goochland County School Board	58,322	1,718	5,278	—	22,078	—	—	238	3,615	265	7,844	28,958	28,958	—
55538	Grayson County School Board	260,064	30,499	13,760	—	45,782	—	—	338	6,757	1,371	28,950	210,537	210,537	—
55539	Greene County Schools	224,468	9,378	18,350	—	71,073	—	—	493	11,675	(2,332)	23,213	131,046	131,046	—
55540	Greensville County School Bd	145,222	9,488	3,684	—	47,847	—	—	273	1,492	(10,662)	13,769	80,513	80,513	—
55541	Halifax/South Boston Sch Bd	265,900	2,892	73,151	—	—	—	16,351	250	30,282	63,482	29,615	276,391	276,391	—
55542	Hanover County School Board	608,462	30,566	116,555	—	249,432	—	—	1,265	79,680	(17,850)	53,847	282,289	282,289	—
55543	Henrico County Schools	202,565	7,154	75,264	—	14,750	—	—	81	39,383	(75,701)	15,364	68,104	68,104	—
55544	Henry County Public Schools	524,979	18,288	53,811	—	176,463	—	1	645	27,701	(30,847)	48,753	261,740	261,740	—
55545	Highland County Public Schools	24,682	3,903	254	—	2,011	677	—	19	81	(23)	2,988	22,732	22,732	—
55546	Isle of Wight County Schools	105,396	10,416	15,108	—	35,330	—	—	260	10,087	(383)	14,857	60,481	60,481	—
55548	King George County School Board	210,292	7,914	26,349	—	96,873	—	—	616	18,369	(7,522)	22,113	84,334	84,334	—
55549	King and Queen County School Board	88,998	6,659	23,400	—	43,804	—	—	254	17,090	(2,442)	7,201	36,154	36,154	—
55550	King William County Schools	68,870	4,285	7,870	—	28,058	—	—	391	5,766	1,630	10,721	34,293	34,293	—
55551	Lancaster County School Board	103,701	7,295	2,361	—	37,317	—	—	218	1,117	(5,544)	12,396	54,713	54,713	—
55552	Lee County School Board	562,679	3,100	269,745	3,500	—	5,485	153,564	—	45,339	147,111	29,907	603,156	603,156	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions							
55553	Loudoun County School Board	595,000	129,092	257,516	20,123	54,736	—	16,949	—	179,820	115,701	127,292	576,895	576,895	—
55554	Louisa County Public Schools	61,332	41,124	6,296	3,146	19,738	—	10,329	—	3,121	(781)	14,044	71,901	71,901	—
55555	Lunenburg County School Board	100,747	6,177	12,667	—	42,815	—	1	203	8,399	(4,376)	8,428	47,241	47,241	—
55556	Madison County School Board	106,649	—	4,436	—	25,548	—	169	130	2,917	624	12,656	67,849	67,849	—
55557	Mathews County School Board	117,244	—	15,210	—	44,886	—	431	370	9,654	(3,893)	10,969	52,741	52,741	—
55558	Mecklenburg County Schools	182,835	3,690	22,811	—	85,277	—	—	332	13,332	(5,982)	20,723	65,396	65,396	—
55559	Middlesex County School Board	82,803	19,372	4,030	—	42,582	9,176	1,456	309	—	(20,401)	16,520	11,231	11,231	—
55560	Montgomery County School Board	473,008	16,701	79,479	—	170,841	—	—	617	55,472	(10,437)	33,757	251,284	251,284	—
55562	Nelson County Public Schools	279,309	46,244	14,504	—	58,665	—	—	391	9,097	2,222	32,369	231,725	231,725	—
55563	New Kent County Schools	149,857	—	12,756	—	56,112	—	1,615	355	7,394	(5,925)	15,552	68,876	68,876	—
55565	Northampton County Schools	55,471	4,758	12,300	—	14,812	—	—	105	9,035	2,512	4,939	39,830	39,830	—
55566	Northumberland Co School Bd	130,593	2,107	4,982	—	78,536	—	—	198	1,138	(20,476)	14,065	15,977	15,977	—
55567	Nottoway County School Board	150,554	1,504	28,837	—	81,591	—	—	282	18,844	(6,667)	11,827	42,262	42,262	—
55568	Orange County Public Schools	264,334	4,578	11,145	—	111,797	—	—	774	7,074	(8,498)	36,133	109,187	109,187	—
55569	Page County Public Schools	274,933	8,106	24,833	—	97,697	—	—	523	16,095	(3,811)	29,781	143,535	143,535	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience								
55570	Patrick County Public Schools	228,564	1,392	19,743	—	79,161	—	—	259	11,827	(2,745)	27,923	112,470	112,470	—
55571	Pittsylvania County School Bd	339,282	15,288	68,869	—	1,353	—	9,054	1,614	42,606	33,259	43,612	327,269	327,269	—
55572	Powhatan County School Board	214,817	6,283	11,161	—	87,486	—	—	699	6,984	(6,020)	23,364	100,752	100,752	—
55573	Prince Edward County Schools	92,091	9,302	10,451	—	37,342	—	1	240	6,734	(3,987)	9,874	46,714	46,714	—
55574	Prince George County School Bd	231,891	24,434	52,334	—	18,304	—	6,964	586	12,435	54,013	33,262	226,423	226,423	—
55576	Prince William County Schools	702,313	226,452	242,271	16,967	147,543	—	—	—	189,279	68,145	108,852	670,556	670,556	—
55577	Pulaski County School Board	259,071	16,854	24,213	—	107,004	—	—	576	15,836	(9,551)	28,315	123,254	123,254	—
55578	Rappahannock County Schools	(7,674)	13,666	2,692	565	11,488	—	343	—	1,548	(3,758)	296	(10,916)	(10,916)	—
55579	Richmond County Public Schools	15,185	2,204	5,452	—	4,861	—	—	17	3,323	508	818	10,106	10,106	—
55580	Roanoke County School Board	671,553	—	19,981	—	121,351	—	—	195	—	(78,385)	79,696	372,335	372,335	—
55581	Rockbridge County Schools	204,138	15,222	30,390	—	95,398	—	—	523	15,229	(22,353)	15,639	71,332	71,332	—
55582	Rockingham County School Board	631,956	30,409	19,126	5,544	14,341	—	3,049	—	7,762	47,511	77,658	604,018	604,018	—
55583	Russell County School Board	346,819	145,564	46,975	—	79,098	—	11,990	1,464	14,678	(9,470)	90,930	294,042	294,042	—
55584	Scott County Schools	240,744	7,807	21,442	—	113,398	—	—	805	14,774	(1,941)	22,517	104,832	104,832	—
55585	Shenandoah County School Board	355,168	8,093	34,612	—	61,288	—	—	355	23,198	14,815	41,420	264,309	264,309	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions							
55586	Smyth County School Board	356,719	26,974	31,081	—	150,495	—	—	504	18,831	(14,479)	36,372	170,601	170,601	—
55587	Southampton County School Bd	113,034	6,426	21,700	—	61,224	—	—	228	13,699	(4,096)	10,600	35,767	35,767	—
55588	Spotsylvania County School Bd	611,985	—	87,065	—	128,072	—	10,386	895	55,141	34,285	71,069	426,486	426,486	—
55589	Stafford County Schools	351,696	66,489	59,383	2,572	43,523	—	115,205	—	31,274	65,230	68,643	455,773	455,773	—
55590	Surry County Public Schools	177,446	13,678	15,682	—	80,089	—	—	419	7,766	(11,538)	15,483	76,517	76,517	—
55591	Sussex County School Board	113,708	—	8,485	—	41,497	—	696	136	4,929	(4,488)	13,338	51,661	51,661	—
55592	Tazewell County Schools	789,486	17,497	20,802	—	271,199	—	—	1,096	8,910	(35,786)	79,448	409,754	409,754	—
55593	Warren County School Board	203,842	6,395	48,069	—	69,601	—	—	255	31,182	(3,128)	16,620	104,256	104,256	—
55595	Washington County School Board	296,194	80,472	53,749	—	45,223	—	4,350	413	7,579	20,714	35,507	275,243	275,243	—
55596	Westmoreland County School Bd	171,401	17,475	4,447	—	41,782	—	—	340	1,071	(9,891)	14,521	119,646	119,646	—
55597	Wise Co Schools	146,642	48,003	26,244	1,406	26,860	—	8,852	—	15,693	12,600	20,143	157,137	157,137	—
55598	Wythe County School Board	180,996	1,339	50,463	—	8	—	15,417	571	21,597	30,090	15,868	183,671	183,671	—
55599	York County School Board	451,596	5,793	201,346	—	14,812	—	88,819	1,287	25,080	117,548	48,761	425,204	425,204	—
55600	Accomack County School Board	338,937	7,716	33,415	—	116,727	—	—	698	22,302	(1,194)	34,364	183,953	183,953	—
55601	Bristol Virginia School System	53,156	11,552	2,779	—	26,500	8,430	1,390	187	423	(4,442)	7,744	16,813	16,813	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					Deferred Investment Experience	Deferred vs Actual Experience	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions							
55602	Buena Vista City Public Schools	40,743	2,189	2,957	—	15,112	—	—	53	1,816	(1,080)	4,941	20,711	20,711	—
55603	Amelia County Public Schools	83,403	1,656	10,375	—	13,237	—	—	70	7,525	2,432	8,239	63,235	63,235	—
55605	Danville School Board	134,554	10,633	9,388	—	56,199	—	—	363	6,169	(3,604)	31,899	50,629	50,629	—
55606	Franklin City Public Schools	(6,743)	8,543	3,670	403	5,150	88	6,268	—	2,665	808	—	2,230	2,230	—
55608	Harrisonburg City School Bd	190,498	1,612	8,945	—	82,774	—	—	473	5,903	(4,834)	25,841	76,092	76,092	—
55609	Hopewell Public Schools	171,983	10,777	10,796	—	36,295	—	—	249	7,549	4,285	19,824	127,928	127,928	—
55610	Lynchburg School Board	298,994	20,755	9,070	—	105,289	—	—	790	5,354	(7,899)	32,633	171,002	171,002	—
55611	Fauquier County School Board	692,507	53,608	89,644	—	165,569	—	—	1,898	67,662	32,173	87,728	504,907	504,907	—
55612	Brunswick County Public Schools	61,221	3,962	11,975	743	10,196	—	1,862	—	6,129	1,522	6,276	45,506	45,506	—
55614	Portsmouth School Board	927,510	42,135	50,625	—	417,816	—	—	1,745	32,387	(49,457)	86,026	399,853	399,853	—
55615	Campbell County School Board	224,189	9,610	11,263	2,049	2,592	—	10,979	—	4,186	26,400	28,407	231,053	231,053	—
55616	Richmond City Schools	1,324,502	32,877	129,244	—	615,524	—	—	3,787	82,311	(50,909)	128,051	519,749	519,749	—
55617	Roanoke City Schools	(20,497)	21,117	3,161	824	9,973	10,811	1,822	—	389	(1,614)	10,017	(33,569)	(33,569)	—
55619	Staunton City School Board	94,711	2,919	19,902	—	1,513	—	7,999	93	7,313	13,522	11,042	94,100	94,100	—
55620	Suffolk City School Board	680,704	667	54,623	—	221,043	—	—	2,471	37,641	7,011	79,857	372,971	372,971	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					Deferred Investment Experience	Deferred vs Actual Experience	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions							
55622	Craig County School Board	44,558	3,031	5,038	—	9,756	—	—	65	3,538	600	4,143	32,855	32,855	—
55623	Martinsville City Sb	102,915	920	12,691	—	47,071	—	—	126	2,018	(14,265)	12,257	19,695	19,695	—
55624	Appomattox Regional Governor'S School	5,020	1,024	179	—	4,119	515	—	20	97	(458)	706	184	184	—
55625	Colonial Heights City Schools	91,505	12,923	2,321	—	47,660	8,724	—	255	1,236	(6,716)	10,056	30,442	30,442	—
55632	City of Manassas School Board	208,270	53,502	72,843	1,875	35,739	—	42,291	—	49,949	39,583	21,014	262,124	262,124	—
55633	Franklin County Schools	177,099	47,438	26,081	4,310	39,865	—	—	—	14,803	9,797	28,177	150,704	150,704	—
55634	Frederick Co School Board	442,834	17,009	13,625	—	122,411	—	—	1,610	8,390	7,993	57,912	283,888	283,888	—
55635	City of Salem Schools	101,406	27,440	21,639	19	16,237	—	17,865	—	14,733	14,695	18,538	119,706	119,706	—
55636	Manassas Park City Schools	(7,293)	4,895	14,104	607	1,285	90	3,365	—	9,158	2,151	902	(4,712)	(4,712)	—
55637	Newport News Public Schools	13,806	28,306	8,544	352	17,100	10,773	6,169	—	654	9,686	42,626	(20,774)	(20,774)	—
55638	Town of West Point Public Schools	(1,388)	1,413	32	—	1,170	124	—	52	8	80	988	(2,149)	(2,149)	—
55708	Waynesboro City School	81,091	4,922	12,056	—	36,473	—	—	153	9,044	(1,773)	8,962	35,946	35,946	—
55710	Valley Vo-Tech Center	13,494	4	8,218	8	7,184	—	2,407	—	3,512	829	1,078	3,758	3,758	—
55711	New Horizons Technical Center	20,881	71	673	—	7,028	—	—	65	437	(533)	1,930	11,290	11,290	—
55713	Galax City Schools	42,197	3,182	4,971	—	18,703	—	—	206	3,413	(540)	6,691	18,093	18,093	—
55714	Norton City Schools	25,196	364	1,038	—	6,575	—	—	87	670	431	4,223	14,912	14,912	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					LESS: FY 2023 Deferred Investment Experience	LESS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions							
55802	Williamsburg-James City Schools	146,847	75,329	50,873	4,381	46,814	—	32,139	—	33,868	22,668	28,361	180,422	180,422	—
55803	Poquoson City School Board	60,785	3,554	6,042	—	1,884	—	—	43	3,321	5,338	7,326	57,789	57,789	—
55806	Fredericksburg City Public Schools	80,049	4,282	10,756	—	39,730	—	—	202	7,766	(279)	10,013	31,521	31,521	—
55807	Hampton City Schools	558,827	14,079	30,931	—	244,022	—	—	1,428	15,104	(49,178)	64,990	200,317	200,317	—
55813	Buchanan County School Board	496,760	16,995	7,709	—	147,606	—	—	812	2,057	(36,454)	58,571	266,284	266,284	—
55814	Jackson River Technical Ctr	633	2,488	1,115	—	1,486	—	43	141	465	(1,169)	—	—	—	—
55815	Northern Neck Regional Vocational Center	3,254	184	70	—	348	—	—	10	20	105	331	2,824	2,824	—
55859	Williamsburg Area Transit Authority	1,778	3,373	1,767	94	2,958	1,197	1,252	—	168	952	4,644	(3,137)	(3,137)	—
55860	Middle Peninsula Juvenile Detention Commission	13,292	1,340	3,841	73	3,650	51	1,819	—	1,328	1,826	4,378	7,612	7,612	—
55866	Hampton Roads Transportation Accountability Comm	(3,532)	3,619	517	1	1,634	1,858	429	—	7	(813)	707	(5,007)	(5,007)	—
55867	Pamunkey Regional Library	25,107	4,860	3,741	126	1,776	1,362	11,688	—	341	4,678	5,136	34,533	34,533	—
55868	Northern Virginia Transportation Authority	(9,092)	5,775	2,205	3	1,178	3,421	1,456	—	114	(868)	773	(10,195)	(10,195)	—
55874	Meherrin River Regional Jail Authority	(89,630)	63,794	7,881	954	26,555	26,801	25,182	—	2,173	(3,604)	3,213	(67,489)	(67,489)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					LESS: FY 2023 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55883	Western Virginia Regional Jail Authority	(84,355)	45,953	10,816	1,912	21,870	14,337	12,502	—	6,902	(766)	5,269	(73,968)	(73,968)	—
55886	Russell County PSA	(6,412)	5,944	1,140	152	2,082	2,442	2,191	—	335	63	960	(4,655)	(4,655)	—
55897	Prince William County Service Authority	(169,765)	335,749	30,950	4,333	60,801	208,638	12,385	—	6,158	(74,204)	33,376	(227,775)	(227,775)	—
55904	Appalachian Juvenile Commission	65,721	23,813	5,591	240	13,852	9,354	2,621	—	850	(469)	9,773	53,726	53,726	—
55909	Henry County Public Service Authority	104,598	10,263	23,576	432	6,313	—	4,243	—	13,942	12,505	10,398	104,832	104,832	—
55914	Rappahannock Juvenile Center	75,366	3,549	8,201	565	289	953	8,313	—	934	9,523	10,241	77,436	77,436	—
55918	Amherst County Service Auth	17,024	5,951	1,058	429	8,514	—	—	—	501	(2,215)	3,455	7,805	7,805	—
55919	Pepper's Ferry Reg Wastewater	8,897	16,188	2,144	325	9,898	6,094	271	—	523	(3,775)	4,225	(582)	(582)	—
55926	Scott County Soil & Water Conservation District	2,887	240	2,034	—	417	—	1,584	—	78	508	310	2,536	2,536	—
55927	New River Resource Authority	(5,600)	4,622	5,230	324	4,728	386	24	—	4,327	(439)	—	(7,734)	(7,734)	—
55929	Greensville County Water and Sewer Authority	(6,894)	17,529	945	596	8,001	7,874	—	—	567	(5,595)	851	(12,660)	(12,660)	—
55930	Petersburg Redevelopment and Housing Authority	35,315	1,559	7,225	249	1,948	—	986	—	3,892	4,286	4,229	32,387	32,387	—
55932	Va Coalfield Economic Dev Auth	9,172	885	1,871	36	968	—	13	—	1,436	820	836	8,615	8,615	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					LESS: FY 2023 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55940	Monacan Soil and Water Conservation District	1,479	1,372	2,506	129	834	295	1,571	—	70	410	592	546	546	—
55944	Central Virginia Waste Management Authority	4,733	2,740	4,442	139	3,514	62	—	—	3,630	42	739	2,249	2,249	—
55947	Tidewater Youth Services Commission	103,716	5,801	33,430	521	4,940	—	4,980	—	19,403	12,237	6,963	100,283	100,283	—
55954	Potomac and Rappahannock Trans	—	—	—	86	—	—	—	—	—	95,777	36,215	59,476	59,476	—
55957	Wise County Redevelopment and Housing Authority	34,085	2,760	1,907	221	2,720	—	600	—	603	1,531	3,407	31,324	31,324	—
55961	Pamunkey Regional Jail	130,342	13,035	103,690	—	33,180	—	59,474	156	27,340	22,331	15,975	99,833	99,833	—
55964	Virginia Biotechnology Research Park Authority	8,436	584	1,804	20	1,177	—	1,059	—	228	714	1,041	6,979	6,979	—
55977	Southside Regional Jail	15,044	31,740	19,445	505	4,091	20,496	26,668	—	3,703	9,126	8,742	33,002	33,002	—
55978	Evergreen Soil and Water Conservation District	1,777	296	414	—	84	164	376	2	205	221	268	1,947	1,947	—
55979	Roanoke Higher Education Authority	(13,120)	21,153	3,271	—	9,723	8,794	1,308	45	194	(4,474)	2,485	(19,167)	(19,167)	—
55982	Daniel Boone Soil and Water Conservation District	3,590	162	2,461	—	289	—	1,791	2	201	735	514	3,217	3,217	—
55983	Southside Behavioral Health	15,529	35,312	9,287	2,888	28,911	12,717	3,783	—	2,748	(9,362)	9,511	(15,304)	(15,304)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

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		PLUS: FY 2023		PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
					Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Expected Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55995	Holston River Soil and Water Conservation District	3,136	532	2,923	—	504	141	1,630	5	839	517	476	2,615	2,615	—
Total for All Covered Employers		\$ 54,131,870	\$ 5,498,685	\$ 9,294,444	\$ 270,450	\$ 15,423,058	\$ 533,410	\$ 2,760,887	\$ 87,119	\$ 5,097,425	\$ 1,984,434	\$ 6,752,004	\$ 37,287,054	\$ 37,287,054	—