

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, 2024

		LESS: FY 2024				PLUS: FY 2024								Calculated			
						LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024						
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Deferred	Inflows	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024			
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB	Difference		
	VRS Health Insurance Credit Plan - Political Subdivisions	\$ 37,287,054	\$ 16,226,918	\$ 7,945,431	\$ 852,444	\$ 13,037,499	\$ 367,324	\$ 1,832,559	\$ 1,215	\$ 3,287,027	\$ (129,842)	\$ 7,599,740	\$ 28,702,493	\$ 28,702,493	\$		
	Employer Allocation																
55100	Accomack County	\$ 194,507	\$ 21,813	\$ 30,710	\$ 2,429	\$ 36,528	\$ —	\$ 3,580	\$ —	\$ 18,667	\$ 13,707	\$ 40,422	\$ 142,185	\$ 142,185	\$		
55103	Amelia County	37,070	6,710	16,130	525	19,149	—	1,357	—	8,863	(83)	4,724	13,389	13,389			
55104	Amherst County	64,745	20,122	36,275	3,067	29,738	—	—	—	27,307	4,316	11,150	36,260	36,260			
55110	Bland County	16,938	8,120	1,918	346	4,740	1,543	611	—	101	(366)	6,216	10,641	10,641			
55122	Craig County	11,352	879	8,492	563	689	—	635	—	1,801	6,017	1,411	9,529	9,529			
55128	Essex Co	(6,683)	18,234	4,274	952	12,908	3,989	546	—	784	(5,312)	10,517	(25,071)	(25,071)			
55132	Fluvanna County	(39,900)	32,152	1,230	2,917	19,169	8,064	—	—	624	(17,503)	5,067	(61,074)	(61,074)			
55133	Franklin County	—	—	—	—	—	—	—	646	—	172,655	113,905	59,396	59,396			
55136	Gloucester County	16,020	28,383	49,368	7,497	32,254	—	12,251	—	17,054	7,146	10,726	(18,991)	(18,991)			
55139	Greene County	4,899	8,026	13,252	2,215	13,449	—	—	—	8,451	(811)	4,566	(12,917)	(12,917)			
55140	Greensville County	4,955	15,371	17,747	1,997	10,223	—	4,912	—	4,751	3,773	2,213	1,582	1,582			
55141	Halifax County	75,330	3,556	30,683	2,332	12,517	—	1,601	—	18,826	10,227	11,313	52,695	52,695			
55142	Hanover Co	790,645	115,678	254,413	18,499	150,487	—	89,697	—	102,678	92,405	106,821	660,883	660,883			
55144	Henry County	(8,268)	10,390	72,945	7,434	22,098	—	11,882	—	41,569	10,064	—	(36,840)	(36,840)			
55146	Isle of Wight County	108,364	15,362	57,011	5,224	38,691	—	8,347	—	31,342	13,197	17,866	57,820	57,820			
55147	James City County	684,855	93,832	179,764	20,783	116,652	—	47,581	—	81,237	77,939	98,550	569,695	569,695			
55149	King and Queen	19,813	12,517	26,450	175	18,122	162	6,934	—	14,086	3,322	4,477	7,286	7,286			
55154	Louisa County	20,489	22,988	41,389	3,150	23,693	—	8,102	—	25,685	6,153	8,397	6,788	6,788			
55156	Madison County	(16,092)	16,337	22,859	1,845	11,016	4,730	16,299	—	588	1,131	3,032	(25,219)	(25,219)			

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					LESS: FY 2024		PLUS: FY 2024								Calculated 6/30/2024 Net OPEB Liability	Actual 6/30/2024 Net OPEB Liability	Difference
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024	PLUS: FY 2024	LESS: FY 2024					
Employer		Net OPEB	Deferred	Deferred	Deferred	Expected	Deferred	Expected	Deferred	Deferred	Employer	Normal					
Code	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	OPEB	Employer					
					Experience	Experience	Assumptions	Experience	Experience	Assumptions	Expense	Contributions					
55157	Mathews County	29,504	875	11,195	279	8,529	—	1,280	—	5,334	2,012	5,957	13,045	13,045	—		
55163	New Kent County	37,149	23,779	34,901	2,185	45,056	453	23,507	—	4,540	3,332	18,690	(8,978)	(8,978)	—		
55166	Northumberland County	(10,278)	7,377	11,470	1,399	11,352	250	3,205	—	5,670	(1,489)	1,298	(21,284)	(21,284)	—		
55170	Patrick County	22,407	42,605	23,138	111	21,210	16,101	8,665	—	4,015	3,976	6,265	14,843	14,843	—		
55171	Pittsylvania County	194,017	270,687	160,243	12,059	186,528	—	107,276	—	18,868	(13,582)	31,207	187,229	187,229	—		
55172	Powhatan County	140	39,576	19,950	1,981	41,722	—	4,214	—	11,746	(5,489)	17,016	(30,482)	(30,482)	—		
55176	Prince William County	4,651,958	195,192	963,806	111,590	247,533	—	277,965	—	484,902	561,386	671,669	4,176,805	4,176,805	—		
55177	Pulaski County	61,200	29,087	61,579	4,697	42,447	—	12,444	—	32,709	7,617	10,669	23,665	23,665	—		
55178	Rappahannock County	16,528	1,117	14,535	623	4,600	—	4,479	—	4,992	4,740	1,805	10,293	10,293	—		
55180	Roanoke County	1,076,344	31,690	256,684	22,146	103,722	—	48,728	—	142,747	130,151	207,345	839,763	839,763	—		
55183	Russell County	64,307	3,834	30,253	1,594	5,619	—	504	—	13,428	14,625	3,928	55,304	55,304	—		
55185	Shenandoah County	26,981	25,981	62,213	6,535	43,854	26	5,027	—	46,356	3,405	6,952	(11,830)	(11,830)	—		
55187	Southampton County	13,166	5,329	32,902	3,324	5,388	—	15,294	—	4,705	9,235	3,425	2,690	2,690	—		
55189	Stafford County	115,695	58,076	85,204	22,960	63,553	—	35,989	—	26,079	23,606	46,100	41,628	41,628	—		
55192	Tazewell County	59,476	3,255	63,992	6,501	20,434	—	8,430	—	30,914	19,196	4,242	26,102	26,102	—		
55195	Washington County	(25,976)	17,250	26,219	5,310	20,558	—	4,868	—	10,305	(2,144)	—	(47,784)	(47,784)	—		
55196	Westmoreland County	44,347	10,726	19,167	983	14,766	—	4,488	—	8,109	6,313	9,114	29,953	29,953	—		
55197	Wise County	(60)	5,863	53,858	4,464	23,748	—	3,061	—	34,910	6,010	—	(32,286)	(32,286)	—		
55198	Wythe County	(6,781)	8,001	31,795	2,961	12,291	—	4,107	—	15,009	2,812	—	(23,899)	(23,899)	—		
55199	York County	240,171	65,875	102,236	27,137	86,927	—	9,989	—	58,903	24,916	65,457	118,097	118,097	—		
55215	City of Radford	267,692	30,174	52,088	5,835	38,904	—	1,403	—	36,886	21,734	38,602	222,460	222,460	—		
55217	City of Roanoke	302,923	305,812	204,190	4,642	240,312	—	139,473	—	26,428	(5,152)	30,767	289,573	289,573	—		

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For the Plan Year Ended and Measurement Date of June 30, 2024

Employer Code		LESS: FY 2024							PLUS: FY 2024				Calculated 6/30/2024 Net OPEB Liability		Actual 6/30/2024 Net OPEB Liability		Difference
		6/30/2023 Net OPEB Liability	PLUS: FY 2023 Deferred Inflows	LESS: FY 2023 Deferred Outflows	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024							
					Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024					
					Inflows	Expected	Inflows	Expected	Outflows	Outflows	Employer	Normal					
					Investment	vs Actual	Change In	vs Actual	Investment	Change In	OPEB	Employer					
Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Experience	Experience	Assumptions	Expense	Contributions	Liability	Liability				
55222	City of Winchester	172,235	60,746	122,213	12,539	111,577	—	3,487	—	94,683	7,482	20,538	71,766	71,766	—		
55228	Town of Middletown	998	3,579	3,081	226	4,847	—	362	—	1,841	(477)	994	(2,845)	(2,845)	—		
55230	City of Covington	169,904	37,912	15,289	2,524	26,768	—	—	—	9,387	3,794	22,568	153,848	153,848	—		
55300	Town of Abingdon	161,105	35,371	111,426	378	38,644	649	80,138	—	2,291	26,312	23,921	130,199	130,199	—		
55301	Town of Dumfries	12,728	908	14,930	720	3,668	—	9,130	—	707	5,360	4,403	5,112	5,112	—		
55312	Town of Hamilton	8,919	562	3,861	111	3,386	—	23	—	1,330	732	2,030	2,178	2,178	—		
55321	Town of Woodstock	58,908	4,847	11,633	2,019	8,094	1,962	6,453	—	1,269	5,824	9,696	43,897	43,897	—		
55326	Town of Pearisburg	45,506	14,098	11,937	1,191	22,722	—	1,886	—	6,102	(643)	6,928	24,171	24,171	—		
55332	City of Manassas	474,370	40,265	88,341	16,407	55,736	—	22,135	—	42,036	45,344	73,737	389,929	389,929	—		
55342	Town of ...	12,649	9,722	8,160	1,036	12,612	—	4	—	5,409	(889)	1,944	3,143	3,143	—		
55344	Town of Stanley	18,382	6,437	9,336	690	9,810	—	2	—	5,977	99	2,556	8,505	8,505	—		
55357	Town of Strasburg	24,766	11,889	24,854	2,202	7,900	26	6,432	—	12,459	5,630	3,392	22,802	22,802	—		
55360	Town Of Dublin	—	—	—	1,423	—	—	—	—	—	50,400	31,827	17,150	17,150	—		
55365	City of Poquoson	137,646	24,215	27,949	4,448	41,196	—	6,561	—	11,691	9,960	20,685	95,795	95,795	—		
55385	Town of Kenbridge	8,685	7,968	14,067	352	19,153	—	130	—	11,302	(1,465)	522	(7,474)	(7,474)	—		
55393	Town of Shenandoah	11,157	4,074	4,661	695	2,511	—	2,821	—	2,347	2,365	1,513	13,384	13,384	—		
55396	Town of Kilmarnock	(9,568)	2,597	2,856	893	2,128	—	489	—	1,609	(710)	—	(11,460)	(11,460)	—		
55411	Hampton Roads Sanitation Dist	1,216,165	49,079	178,219	23,984	31,436	—	70,097	—	50,444	128,680	138,729	1,142,097	1,142,097	—		
55425	Colonial Behavioral Health	27,670	50,544	40,924	5,623	19,032	18,914	23,005	—	931	1,970	12,390	7,237	7,237	—		
55440	Shenandoah Valley Juvenile Center	8,387	11,448	1,911	1,510	8,058	4,723	498	—	293	(4,588)	4,180	(4,344)	(4,344)	—		
55447	Rappahannock Area Comm Svcs	1,715	6,836	40,313	9,013	18,655	1,482	14,338	—	14,814	9,404	11,629	(33,985)	(33,985)	—		

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					LESS: FY 2024				PLUS: FY 2024							
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024	Difference	
Code					Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		
											Expense	Contributions	Liability	Liability		
55450	Meherrin Regional Library	13,653	617	4,680	484	3,341	95	769	—	485	594	1,447	6,071	6,071	—	
55454	Greensville-Emporia So Svcs	64,153	3,401	3,157	435	2,757	—	856	—	575	3,842	5,625	60,853	60,853	—	
55455	James City Service Authority	25,204	11,822	4,441	3,137	9,750	—	624	—	2,246	(2,571)	6,421	13,576	13,576	—	
55456	Accomack/ Northampton Plan	11,215	29,321	30,858	291	18,990	—	15,224	—	3,080	2,763	9,054	2,410	2,410	—	
55472	District 19 Community Services	19,598	13,258	18,605	8,044	36,994	2,301	7,132	—	2,356	(4,753)	11,630	(39,983)	(39,983)	—	
55477	Frederick Co Sanitation Auth	3,856	18,002	4,673	2,255	12,775	5,036	2,134	—	553	(2,384)	5,378	(7,956)	(7,956)	—	
55478	Western Tidewater Comm Svcs	(48,430)	46,808	33,834	11,166	70,195	923	695	—	24,503	(7,653)	12,629	(112,824)	(112,824)	—	
55487	Capital Region Airport Comm	255,291	24,061	59,368	1,539	36,335	—	21,929	—	9,870	34,212	42,014	206,107	206,107	—	
55489	Harr/Rockingham Comm Svcs Bd	18,623	34,500	30,598	5,514	15,632	15,068	17,866	—	1,803	3,613	13,749	(4,156)	(4,156)	—	
55493	Planning Dis One Behavioral Health	(155)	6,993	4,361	53	2,746	—	61	—	2,761	(2,607)	1,395	(1,502)	(1,502)	—	
55500	Alexandria City School Board	417,577	163,089	34,409	1,076	121,670	—	—	—	19,405	(6,026)	59,536	377,354	377,354	—	
55501	Albemarle County Schools	226,551	267,403	98,199	2,424	201,262	—	—	—	65,012	(31,314)	63,416	162,351	162,351	—	
55502	Alleghany County School Board	123,056	16,929	77,929	2,740	15,816	—	43,061	440	10,214	21,904	22,155	96,964	96,964	—	
55503	Charlottesville Public Schools	63,879	121,653	10,451	911	96,745	—	—	—	3,856	(26,796)	22,203	32,282	32,282	—	

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		LESS: FY 2024				PLUS: FY 2024							Calculated	Actual	Difference
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			6/30/2024	6/30/2024	
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	Net	Net OPEB	
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	OPEB	Liability	
Code					Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Liability	
											Expense	Contributions			
55504	Amherst County School Board	133,251	80,370	12,343	1,027	64,610	—	—	—	7,307	(7,796)	27,286	107,866	107,866	—
55505	Appomattox County School Board	38,796	916	8,221	1,142	4,555	—	271	—	4,133	4,111	5,095	29,214	29,214	—
55506	Arlington County Schools	637,897	53,773	69,136	3,234	51,545	—	40,234	—	11,386	56,153	103,625	571,903	571,903	—
55507	Augusta County School Board	100,485	111,159	30,935	1,109	93,215	—	—	—	19,659	(17,915)	23,267	64,862	64,862	—
55508	Bath County School Board	97,632	8,408	3,352	223	10,230	—	—	—	1,410	2,180	8,595	87,230	87,230	—
55509	Bedford County School Board	272,612	311,573	22,574	3,562	225,638	—	—	—	7,366	(67,958)	86,669	185,150	185,150	—
55510	Bland County School Board	35,562	17,079	4,686	458	13,920	—	482	—	220	(2,929)	13,753	17,597	17,597	—
55511	Botetourt County School Board	158,050	10,776	3,590	2,593	16,077	2,738	17	—	1,260	6,251	30,580	120,776	120,776	—
55512	Norfolk Public Schools	974,389	798,430	39,012	6,357	656,696	—	—	—	12,859	(182,557)	219,397	681,659	681,659	—
55513	Petersburg Public Schools	70,130	136,378	11,809	1,530	94,919	—	—	—	4,470	(34,128)	39,213	29,379	29,379	—
55514	Buckingham County School Board	78,604	39,812	13,263	751	34,296	—	—	—	8,074	(8,028)	15,442	54,710	54,710	—
55515	Radford City School Board	17,377	10,355	539	122	3,933	977	72	—	—	(4,003)	4,125	14,105	14,105	—
55516	Caroline County School Board	50,205	78,439	1,446	765	53,222	1,136	—	—	—	(19,182)	19,051	33,842	33,842	—
55517	Carroll County School Board	301,503	43,110	29,680	1,376	3,288	—	1,157	—	10,888	(5,207)	56,632	260,475	260,475	—
55518	Charles City County School Bd	18,696	14,820	3,323	122	11,607	—	—	—	1,283	(2,219)	3,673	13,855	13,855	—

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		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer		Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024		
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		Difference
55519	Charlotte County School Board	31,183	36,010	3,232	309	25,058	—	—	—	1,064	(8,095)	7,378	24,185	24,185	—	
55520	Chesterfield County School Bd	1,568,422	459,873	106,217	9,136	390,548	—	18,551	—	27,563	(49,009)	313,150	1,206,349	1,206,349	—	
55521	Clarke County School Board	50,915	11,723	4,349	281	10,593	—	914	—	1,789	697	11,200	39,615	39,615	—	
55522	Winchester Public Schools	7,182	14,450	4,707	2,658	8,047	—	4,226	—	2,946	(1,057)	8,620	3,715	3,715	—	
55523	Culpeper County School Board	(33,739)	18,449	18,655	7,038	15,013	—	3,490	—	7,836	(2,210)	7,037	(53,917)	(53,917)	—	
55524	Cumberland County School Board	73,980	19,374	7,917	466	24,143	—	—	—	4,340	(3,503)	11,329	50,336	50,336	—	
55525	Dickenson County School Board	168,089	112,813	4,576	642	68,208	—	10,715	—	—	(24,582)	34,991	158,618	158,618	—	
55526	Dinwiddie County Public Schools	82,313	50,402	4,285	654	34,725	—	2,012	—	1,978	(6,175)	17,211	73,655	73,655	—	
55528	Essex County School Board	39,919	75,503	9,542	688	49,734	—	3,169	—	1,433	(15,426)	15,787	28,847	28,847	—	
55531	Floyd County School Board	73,828	88,656	4,970	875	67,150	—	—	—	2,191	(24,985)	20,166	46,529	46,529	—	
55532	Fluvanna County Public Schools	139,080	65,583	22,162	1,172	52,490	—	—	—	15,423	(3,766)	25,751	114,745	114,745	—	
55533	Chesapeake Public Schools	1,123,411	1,137,454	93,283	11,174	890,860	—	—	—	45,573	(222,578)	249,275	839,268	839,268	—	
55534	Va Beach City School Board	2,710,201	2,249,676	308,688	21,329	1,939,422	—	—	—	148,680	(455,733)	650,062	1,733,323	1,733,323	—	
55535	Giles County Schools	54,599	41,707	23,637	595	46,678	—	—	—	12,027	(10,928)	13,327	13,168	13,168	—	
55536	Gloucester Co School Board	289,990	11,245	60,824	3,811	30,791	—	3,017	—	32,873	29,202	40,132	230,769	230,769	—	

Virginia Retirement System
Finance Division
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For the Plan Year Ended and Measurement Date of June 30, 2024

					LESS: FY 2024				PLUS: FY 2024							
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024	Difference	
Code					Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		
											Expense	Contributions	Liability	Liability		
55537	Goochland County School Board	28,958	22,078	3,853	444	15,992	—	571	—	2,238	(1,759)	8,456	23,341	23,341	—	
55538	Grayson County School Board	210,537	45,782	7,095	787	21,577	—	—	—	1,316	(3,716)	33,261	191,199	191,199	—	
55539	Greene County Schools	131,046	71,073	12,168	924	59,727	—	—	—	5,598	(13,187)	23,725	97,986	97,986	—	
55540	Greensville County School Bd	80,513	47,847	1,765	592	35,485	—	—	—	275	(21,530)	15,602	53,661	53,661	—	
55541	Halifax/South Boston Sch Bd	276,391	—	46,883	1,276	545	—	1,975	—	3,900	58,918	29,310	263,170	263,170	—	
55542	Hanover County School Board	282,289	249,432	80,945	2,699	163,526	—	—	—	44,082	(44,402)	88,388	195,843	195,843	—	
55543	Henrico County Schools	68,104	14,750	39,464	386	1,512	—	—	—	4,490	18,975	17,055	47,902	47,902	—	
55544	Henry County Public Schools	261,740	176,463	28,347	1,467	87,131	—	—	—	3,707	(53,268)	50,722	220,975	220,975	—	
55545	Highland County Public Schools	22,732	2,688	100	74	577	118	166	—	—	(188)	3,119	21,410	21,410	—	
55546	Isle of Wight County Schools	60,481	35,330	10,347	662	28,766	—	—	—	5,418	(5,859)	15,554	40,041	40,041	—	
55548	King George County School Board	84,334	96,873	18,985	1,291	74,947	—	—	—	11,185	(18,721)	23,809	54,639	54,639	—	
55549	King and Queen County School Board	36,154	43,804	17,344	308	28,640	—	470	—	11,064	(5,946)	7,085	32,169	32,169	—	
55550	King William County Schools	34,293	28,058	6,157	558	22,420	—	—	—	4,140	(1,116)	11,095	25,145	25,145	—	
55551	Lancaster County School Board	54,713	37,317	1,335	599	27,741	—	—	—	121	(11,042)	13,827	37,607	37,607	—	
55552	Lee County School Board	603,156	8,985	198,903	4,503	—	4,987	55,350	—	23,489	148,324	30,735	600,176	600,176	—	

Virginia Retirement System
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For the Plan Year Ended and Measurement Date of June 30, 2024

					LESS: FY 2024		PLUS: FY 2024									
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024	Difference	
Code					Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		
											Expense	Contributions	Liability	Liability		
55553	Loudoun County School Board	576,895	74,859	196,769	52,633	82,185	—	6,225	—	128,247	95,741	145,860	404,520	404,520	—	
55554	Louisa County Public Schools	71,901	22,884	13,450	7,260	21,346	—	6,943	—	1,473	(2,195)	14,994	43,956	43,956	—	
55555	Lunenburg County School Board	47,241	42,815	8,603	393	28,526	—	1	—	4,341	(8,533)	9,926	38,417	38,417	—	
55556	Madison County School Board	67,849	25,548	3,216	567	17,032	—	1,225	—	1,767	(1,829)	13,253	60,492	60,492	—	
55557	Mathews County School Board	52,741	44,886	10,455	383	28,577	—	235	—	5,118	(9,096)	10,319	44,150	44,150	—	
55558	Mecklenburg County Schools	65,396	85,277	13,664	902	57,880	—	—	—	4,609	(14,881)	20,395	47,560	47,560	—	
55559	Middlesex County School Board	11,231	51,758	1,765	806	25,584	—	—	—	—	(25,486)	18,563	(9,215)	(9,215)	—	
55560	Montgomery County School Board	251,284	170,841	56,089	1,624	113,057	—	—	—	31,963	(30,363)	36,950	216,005	216,005	—	
55562	Nelson County Public Schools	231,725	58,665	9,488	975	38,147	—	—	—	4,131	(2,862)	33,176	209,873	209,873	—	
55563	New Kent County Schools	68,876	56,112	9,364	534	40,329	—	1,040	—	4,603	(13,251)	17,073	50,080	50,080	—	
55565	Northampton County Schools	39,830	14,812	9,140	104	13,247	—	—	—	5,872	289	5,283	33,029	33,029	—	
55566	Northumberland Co School Bd	15,977	78,536	1,336	695	46,697	—	642	—	—	(29,844)	21,848	(5,265)	(5,265)	—	
55567	Nottoway County School Board	42,262	81,591	19,126	593	58,394	—	—	—	9,178	(15,454)	12,691	26,773	26,773	—	
55568	Orange County Public Schools	109,187	111,797	7,848	1,686	85,450	—	—	—	3,946	(21,315)	41,477	67,154	67,154	—	
55569	Page County Public Schools	143,535	97,697	16,618	1,031	65,553	—	114	—	7,893	(12,983)	34,199	118,855	118,855	—	

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					LESS: FY 2024		PLUS: FY 2024									
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024	Difference	
Code					Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		
											Expense	Contributions	Liability	Liability		
55570	Patrick County Public Schools	112,470	79,161	12,086	1,293	56,798	—	—	—	4,560	(13,203)	29,848	82,963	82,963	—	
55571	Pittsylvania County School Bd	327,269	1,353	53,274	566	2,008	—	4,621	—	24,749	44,897	45,930	301,111	301,111	—	
55572	Powhatan County School Board	100,752	87,486	7,683	1,215	69,899	—	—	—	3,567	(16,582)	24,220	72,206	72,206	—	
55573	Prince Edward County Schools	46,714	37,342	6,975	448	24,763	—	—	—	3,308	(7,806)	11,501	35,871	35,871	—	
55574	Prince George County School Bd	226,423	18,304	19,985	1,476	36,952	—	4,474	—	8,189	11,399	35,302	175,074	175,074	—	
55576	Prince William County Schools	670,556	164,510	189,279	47,683	178,199	—	—	—	136,287	44,801	117,701	483,292	483,292	—	
55577	Pulaski County School Board	123,254	107,004	16,412	1,238	78,595	—	—	—	7,997	(22,027)	30,055	89,928	89,928	—	
55578	Rappahannock County Schools	(10,916)	12,053	1,891	1,303	10,289	—	148	—	1,032	(4,734)	289	(16,189)	(16,189)	—	
55579	Richmond County Public Schools	10,106	4,861	3,340	21	2,231	—	—	—	1,249	95	859	9,860	9,860	—	
55580	Roanoke County School Board	372,335	121,351	195	2,501	21,653	—	—	—	—	(118,893)	98,568	251,876	251,876	—	
55581	Rockbridge County Schools	71,332	95,398	15,752	509	46,889	—	—	—	2,048	(34,580)	16,271	54,777	54,777	—	
55582	Rockingham County School Board	604,018	19,885	10,811	12,284	38,437	—	1,729	—	2,638	31,297	81,323	516,712	516,712	—	
55583	Russell County School Board	294,042	79,098	28,132	2,203	18,859	—	5,738	—	3,202	(32,731)	97,051	203,104	203,104	—	
55584	Scott County Schools	104,832	113,398	15,579	952	87,369	—	49	—	8,946	(11,692)	24,961	86,672	86,672	—	
55585	Shenandoah County School Board	264,309	61,288	23,553	1,591	39,567	—	—	—	12,182	7,928	43,052	237,944	237,944	—	

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					LESS: FY 2024		PLUS: FY 2024									
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024	Difference	
Code					Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		
											Expense	Contributions	Liability	Liability		
55586	Smyth County School Board	170,601	150,495	19,335	1,558	104,668	—	—	—	7,423	(29,731)	38,328	134,899	134,899	—	
55587	Southampton County School Bd	35,767	61,224	13,927	571	43,773	—	—	—	6,068	(10,339)	11,392	23,057	23,057	—	
55588	Spotsylvania County School Bd	426,486	128,072	66,422	3,558	93,841	—	7,268	—	37,800	19,852	74,297	381,360	381,360	—	
55589	Stafford County Schools	455,773	46,095	146,479	9,001	31,087	—	86,461	—	20,871	72,635	69,219	426,049	426,049	—	
55590	Surry County Public Schools	76,517	80,089	8,185	488	48,349	—	7,280	—	1,125	(16,664)	15,966	75,359	75,359	—	
55591	Sussex County School Board	51,661	41,497	5,761	677	42,048	—	392	—	2,580	(13,783)	15,027	18,834	18,834	—	
55592	Tazewell County Schools	409,754	271,199	10,006	2,622	173,054	—	—	—	1,699	(67,460)	84,694	344,816	344,816	—	
55593	Warren County School Board	104,256	69,601	31,437	513	41,188	—	—	—	14,516	(12,711)	17,477	85,047	85,047	—	
55595	Washington County School Board	275,243	45,223	12,342	303	3,282	—	2,645	—	2,537	(13,919)	40,285	255,517	255,517	—	
55596	Westmoreland County School Bd	119,646	41,782	1,411	580	26,423	—	—	—	—	(18,326)	14,265	100,423	100,423	—	
55597	Wise Co Schools	157,137	28,266	24,545	3,741	10,881	—	3,096	—	6,346	15,044	21,609	149,113	149,113	—	
55598	Wythe County School Board	183,671	8	37,585	—	—	—	8,810	129	11,440	32,541	16,265	182,749	182,749	—	
55599	York County School Board	425,204	14,812	115,186	1,669	21,763	—	10,781	—	15,964	111,087	51,791	387,439	387,439	—	
55600	Accomack County School Board	183,953	116,727	23,000	1,492	86,158	—	—	—	11,999	(14,436)	36,512	151,081	151,081	—	
55601	Bristol Virginia School System	16,813	34,930	2,000	245	20,422	5,308	1,112	—	157	(6,951)	7,931	10,155	10,155	—	

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For the Plan Year Ended and Measurement Date of June 30, 2024

					LESS: FY 2024				PLUS: FY 2024							
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024		
Code					Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		Difference
											Expense	Contributions	Liability	Liability		
55602	Buena Vista City Public Schools	20,711	15,112	1,869	228	11,429	—	—	—	743	(3,004)	5,555	14,481	14,481	—	
55603	Amelia County Public Schools	63,235	13,237	7,595	338	9,235	—	—	—	4,736	17	8,578	55,479	55,479	—	
55605	Danville School Board	50,629	56,199	6,532	1,366	50,417	—	—	—	3,452	(11,470)	25,073	15,422	15,422	—	
55606	Franklin City Public Schools	2,230	5,641	8,933	752	2,915	47	4,010	—	1,848	1,077	—	2,159	2,159	—	
55608	Harrisonburg City School Bd	76,092	82,774	6,376	1,295	68,134	—	—	—	3,436	(14,563)	26,858	45,076	45,076	—	
55609	Hopewell Public Schools	127,928	36,295	7,798	792	27,156	—	—	—	4,471	101	22,909	110,140	110,140	—	
55610	Lynchburg School Board	171,002	105,289	6,144	1,224	74,263	—	—	—	2,531	(17,987)	35,094	144,110	144,110	—	
55611	Fauquier County School Board	504,907	165,569	69,560	3,803	173,309	—	—	—	48,201	4,277	93,848	382,434	382,434	—	
55612	Brunswick County Public Schools	45,506	10,939	7,991	1,506	5,167	—	2,215	—	3,134	2,172	7,034	42,268	42,268	—	
55614	Portsmouth School Board	399,853	417,816	34,132	3,749	327,341	—	—	—	16,035	(99,907)	96,240	272,335	272,335	—	
55615	Campbell County School Board	231,053	4,641	15,165	4,243	3,646	—	6,157	—	1,444	21,027	30,785	210,483	210,483	—	
55616	Richmond City Schools	519,749	615,524	86,098	4,819	479,634	—	—	—	39,299	(124,023)	133,410	346,588	346,588	—	
55617	Roanoke City Schools	(33,569)	21,608	2,211	2,657	7,221	8,565	8,417	—	202	(813)	11,175	(35,984)	(35,984)	—	
55619	Staunton City School Board	94,100	1,513	15,405	373	632	—	5,634	—	4,505	13,419	12,050	90,711	90,711	—	
55620	Suffolk City School Board	372,971	221,043	40,112	3,178	193,416	—	—	—	23,482	(24,686)	87,570	268,534	268,534	—	
55622	Craig County School Board	32,855	9,756	3,603	172	15,164	—	—	—	2,083	(3,578)	4,589	17,588	17,588	—	

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					LESS: FY 2024		PLUS: FY 2024									
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer		Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024		
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		Difference
55623	Martinsville City Sb	19,695	47,071	2,144	647	15,817	—	—	—	—	(28,076)	14,133	5,949	5,949	—	
55624	Appomattox Regional Governor'S School	184	4,634	117	45	3,455	317	—	—	39	(825)	592	(494)	(494)	—	
55625	Colonial Heights City Schools	30,442	56,384	1,491	596	40,474	5,119	—	—	417	(11,574)	11,669	16,320	16,320	—	
55632	City of Manassas School Board	262,124	37,614	92,240	5,021	26,139	—	23,495	—	33,931	41,348	26,899	248,213	248,213	—	
55633	Franklin County Schools	150,704	44,175	14,803	9,528	27,251	—	—	—	8,837	(576)	31,042	120,516	120,516	—	
55634	Frederick Co School Board	283,888	122,411	10,000	2,628	92,488	—	—	—	4,977	(4,627)	65,848	235,685	235,685	—	
55635	City of Salem Schools	119,706	16,256	32,598	1,664	11,112	—	8,362	—	7,953	16,888	20,302	103,489	103,489	—	
55636	Manassas Park City Schools	(4,712)	1,982	12,523	1,503	5,049	66	1,914	—	7,136	1,794	1,060	(12,087)	(12,087)	—	
55637	Newport News Public Schools	(20,774)	28,225	6,823	5,307	11,673	8,360	9,412	—	262	10,203	45,602	(50,437)	(50,437)	—	
55638	Town of West Point Public Schools	(2,149)	1,294	60	118	1,351	91	—	—	6	(159)	1,580	(4,208)	(4,208)	—	
55708	Waynesboro City School	35,946	36,473	9,197	397	25,730	—	5,540	—	6,202	(3,351)	9,918	35,568	35,568	—	
55710	Valley Vo-Tech Center	3,758	7,192	5,919	52	6,684	—	1,472	—	2,148	(234)	1,098	583	583	—	
55711	New Horizons Technical Center	11,290	7,028	502	82	4,829	—	—	—	264	(1,377)	2,067	9,725	9,725	—	
55713	Galax City Schools	18,093	18,703	3,619	312	16,945	—	—	—	2,102	(3,375)	7,136	7,511	7,511	—	
55714	Norton City Schools	14,912	6,575	757	170	4,837	—	253	—	394	(272)	4,786	11,312	11,312	—	
55802	Williamsburg-James City Schools	180,422	51,195	66,007	9,454	38,468	—	19,593	—	21,988	21,355	31,877	148,747	148,747	—	

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					LESS: FY 2024		PLUS: FY 2024									
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024	Difference	
Code					Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		
											Expense	Contributions	Liability	Liability		
55803	Poquoson City School Board	57,789	1,884	3,364	239	1,234	—	—	—	1,120	4,161	7,908	52,209	52,209	—	
55806	Fredericksburg City Public Schools	31,521	39,730	7,968	556	30,270	—	226	—	5,032	(3,529)	10,688	23,498	23,498	—	
55807	Hampton City Schools	200,317	244,022	16,532	2,165	151,065	—	—	—	3,112	(80,722)	78,521	118,446	118,446	—	
55813	Buchanan County School Board	266,284	147,606	2,869	1,270	74,872	—	159	—	—	(52,355)	61,834	220,849	220,849	—	
55815	Northern Neck Regional Vocational Center	2,824	348	30	21	478	—	—	—	—	(70)	365	2,208	2,208	—	
55853	Northern Neck Soil and Water Conservation District	—	—	—	28	—	—	1,457	—	—	263	569	1,123	1,123	—	
55859	Williamsburg Area Transit Authority	(3,137)	4,249	1,420	691	3,189	934	946	—	127	(36)	6,051	(10,136)	(10,136)	—	
55860	Middle Peninsula Juvenile Detention Commission	7,612	3,774	3,147	723	7,585	39	1,394	—	1,059	(1,000)	4,363	(3,018)	(3,018)	—	
55866	Hampton Roads Transportation Authority	(5,007)	3,493	436	126	1,216	1,487	426	—	5	(752)	928	(6,028)	(6,028)	—	
55867	Pamunkey Regional Library	34,533	3,264	12,029	415	2,336	1,030	8,301	—	156	5,359	5,340	30,463	30,463	—	
55868	Northern Virginia Transportation Authority	(10,195)	4,602	1,570	268	1,092	2,643	863	—	72	(1,079)	851	(12,161)	(12,161)	—	
55874	Meherrin River Regional Jail Authority	(67,489)	54,310	27,355	2,901	26,569	23,099	18,135	—	1,747	(3,772)	3,694	(80,687)	(80,687)	—	
55883	Western Virginia Piedmont Council	(73,968)	38,119	19,404	5,026	26,729	12,567	10,002	—	5,954	(3,221)	5,604	(92,444)	(92,444)	—	

Virginia Retirement System
Finance Division
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For the Plan Year Ended and Measurement Date of June 30, 2024

					LESS: FY 2024		PLUS: FY 2024						Calculated			
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024						
Employer		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Code	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024	Difference	
					Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		
											Expense	Contributions	Liability	Liability		
55886	Russell County PSA	(4,655)	4,676	2,526	469	1,647	1,881	1,680	—	237	(214)	960	(5,759)	(5,759)	—	
55897	Prince William County Service Authority	(227,775)	273,772	18,543	13,098	54,184	149,701	3,838	—	3,063	(81,985)	35,182	(299,795)	(299,795)	—	
55904	Appalachian Juvenile Commission	53,726	23,446	3,471	1,139	20,088	6,536	1,259	—	376	(4,803)	11,258	31,512	31,512	—	
55909	Henry County Public Service Authority	104,832	6,745	18,185	1,340	13,755	—	1,560	—	9,261	9,521	11,386	87,253	87,253	—	
55914	Rappahannock Juvenile Center	77,436	1,807	9,247	1,475	8,626	668	4,781	—	437	7,181	11,967	59,659	59,659	—	
55918	Amherst County Service Auth	7,805	8,943	501	1,168	11,512	—	—	—	202	(4,562)	3,330	(4,123)	(4,123)	—	
55919	Pepper's Ferry Reg Wastewater	(582)	16,317	794	1,075	6,276	3,956	209	—	215	(4,666)	4,651	(5,259)	(5,259)	—	
55926	Scott County Soil & Water Conservation District	2,536	417	1,662	39	556	—	1,228	—	62	438	365	2,059	2,059	—	
55927	New River Resource Authority	(7,734)	5,438	4,351	764	7,305	188	15	—	3,457	(1,569)	—	(13,001)	(13,001)	—	
55929	Greensville County Water and Sewer Authority	(12,660)	16,471	567	1,433	8,797	5,571	—	—	189	(7,009)	884	(20,261)	(20,261)	—	
55930	Petersburg Redevelopment and Housing Authority	32,387	2,197	4,878	738	1,259	—	2,018	—	2,436	4,620	4,461	32,322	32,322	—	
55932	Va Coalfield Economic Dev Auth	8,615	1,004	1,449	158	3,634	—	—	—	1,034	91	885	4,618	4,618	—	

Virginia Retirement System
Finance Division
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					LESS: FY 2024		PLUS: FY 2024									
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024		
Code					Experience	Experience	Assumptions	Experience	Experience	Assumptions	OPEB	Employer	OPEB	Net OPEB		Difference
55940	Monacan Soil and Water Conservation District	546	1,258	1,641	282	664	117	749	—	27	175	530	(479)	(479)	—	
55944	Central Virginia Waste Management Authority	2,249	3,715	3,630	343	3,323	23	—	—	2,818	(492)	893	78	78	—	
55947	Tidewater Youth Services Commission	100,283	5,461	24,383	1,151	10,050	—	2,315	—	13,021	5,684	9,584	81,596	81,596	—	
55954	Potomac and Rappahannock Trans	59,476	86	—	1,203	—	—	—	—	—	6,195	19,044	45,510	45,510	—	
55957	Wise County Redevelopment and Housing Authority	31,324	2,941	1,203	428	3,711	—	370	—	332	232	3,563	26,294	26,294	—	
55961	Pamunkey Regional Jail	99,833	33,180	86,970	1,268	42,054	—	46,089	—	23,849	16,074	17,569	71,164	71,164	—	
55964	Virginia Biotechnology Research Park	6,979	1,197	1,287	38	741	—	2,247	—	136	1,201	1,057	8,637	8,637	—	
55977	Southside Regional Jail	33,002	25,092	30,371	1,666	4,412	16,610	15,132	—	2,750	9,294	10,179	22,032	22,032	—	
55978	Evergreen Soil and Water Conservation District	1,947	248	583	23	70	135	362	—	168	346	249	2,011	2,011	—	
55979	Roanoke Higher Education Authority	(19,167)	18,517	1,547	764	6,738	6,580	—	—	81	(5,289)	2,610	(24,097)	(24,097)	—	
55982	Daniel Boone Soil and Water Conservation District	3,217	289	1,994	60	384	—	1,362	—	161	672	566	2,697	2,697	—	
55983	Southside Behavioral Health	(15,304)	44,516	6,531	6,250	23,812	9,124	2,688	—	1,087	(13,442)	10,677	(36,849)	(36,849)	—	

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					LESS: FY 2024		PLUS: FY 2024									
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2024	Deferred	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		Net OPEB	Deferred	Deferred	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	vs Actual	Investment	Change In	Employer	Normal	Net	6/30/2024		
Code					Experience	Experience	Assumptions	Experience	Experience	Assumptions	Expense	Contributions	Liability	Liability	Difference	
55995	Holston River Soil and Water Conservation District	2,615	645	2,474	49	522	109	1,313	—	702	368	524	1,965	1,965	—	
Total for All Covered Employers		\$ 37,287,054	\$ 16,226,918	\$ 7,945,431	\$ 852,444	\$ 13,037,499	\$ 367,324	\$ 1,832,559	\$ 1,215	\$ 3,287,027	\$ (129,842)	\$ 7,599,740	\$ 28,702,493	\$ 28,702,493	\$ —	