

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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			Change in		PLUS: FY 2023		Change in		Calculated			Difference
					LESS: FY 2023 Deferred Inflows Investment Experience	Deferred Inflows Expected Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	Deferred Outflows Expected 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 Contributions	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	
	VRS Line of Duty Act Plan Total	\$ 378,455,607	\$ 206,622,398	\$ 175,544,994	\$ 1,172,836	\$ 75,488,997	\$ 82,667,552	\$ 50,417,020	\$ 21,384,457	\$ —	\$ 89,044,385	\$ 50,418,571	\$ 53,535,735	\$ 13,270,565	\$ 400,899,189	\$ 400,899,189	\$ —
Employer Allocation																	
21156	State Police Troopers - SPORS	\$ 37,426,591	\$ 17,873,110	\$ 14,090,010	\$ 113,592	\$ 7,311,261	\$ 8,006,518	\$ 1,928,370	\$ 2,071,128	\$ —	\$ 8,624,127	\$ 657,761	\$ 4,910,192	\$ 1,285,269	\$ 38,827,889	\$ 38,827,889	\$ —
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	456,682	205,830	170,260	1,386	89,205	97,688	14,043	25,270	—	105,224	6,115	62,887	15,683	473,743	473,743	—
30123	Department of Military Affairs - Army National Guard	24,992,287	13,014,628	10,824,177	77,293	4,974,952	5,448,040	1,751,481	1,409,300	—	5,868,292	1,570,044	3,516,421	874,570	26,420,459	26,420,459	—
30123	Department of Military Affairs -Air National Guard	10,096,358	4,456,201	8,714,193	26,044	1,676,316	1,835,724	1,672,806	474,865	—	1,977,328	4,515,726	1,601,699	294,686	8,902,408	8,902,408	—
30127	Virginia Department of Emergency Management	198,538	93,050	87,045	603	38,786	42,475	8,424	10,987	—	45,751	13,067	28,740	6,818	205,982	205,982	—
30154	Virginia Department of Motor Vehicles	1,449,409	743,688	616,248	3,495	224,965	246,358	403,146	63,728	—	265,361	81,694	124,597	39,545	1,194,720	1,194,720	—
30172	Virginia State Lottery	158,838	70,237	79,431	482	31,026	33,976	3,763	8,789	—	36,597	19,261	25,181	5,455	164,770	164,770	—
30199	Conservation & Recreation	1,965,622	1,067,396	871,409	5,544	356,829	390,761	340,448	101,082	—	420,904	143,581	224,147	62,731	1,895,010	1,895,010	—
30407	Virginia Port Authority	774,358	344,256	369,180	2,290	147,385	161,400	38,915	41,751	—	173,850	75,072	118,509	25,910	782,716	782,716	—
30411	Department of Forestry	2,720,110	1,374,189	1,091,007	7,774	500,341	547,921	343,649	141,736	—	590,186	104,121	305,466	87,956	2,657,160	2,657,160	—
50001	Arlington County	18,276,482	8,181,278	8,239,746	56,223	3,618,754	3,962,876	252,367	1,025,118	—	4,268,565	1,481,035	2,751,750	636,157	19,218,105	19,218,105	—
50005	Appalachia, Town	—	89,606	10,668	—	—	—	78,506	—	—	—	8,928	(9,360)	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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

					LESS: FY 2023			Change in		PLUS: FY 2023	Change in			Calculated			
					LESS: FY 2023	Deferred	LESS: FY 2023	Proportion and	Deferred	PLUS: FY 2023	PLUS: FY 2023	Proportion and					
					Deferred	Inflows	Deferred	Difference	Outflows	Deferred	Deferred	Difference	PLUS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
55378	Courtland, Town	59,569	26,595	36,382	121	7,760	8,498	20,551	2,198	—	9,154	13,498	4,872	1,362	41,212	41,212	—
55380	Independence, Town	119,138	62,753	53,000	422	27,153	29,736	8,503	7,692	—	32,029	23,962	22,216	4,773	144,203	144,203	—
55382	Grundy, Town	138,969	99,743	71,713	422	27,153	29,736	36,450	7,692	—	32,029	18,689	17,326	4,771	144,203	144,203	—
55389	Pembroke, Town	79,438	35,816	28,957	241	15,513	16,988	2,471	4,395	—	18,299	623	10,713	2,729	82,385	82,385	—
55397	Orange, Town	307,760	149,281	119,180	874	56,239	61,587	37,648	15,931	—	66,338	7,289	37,486	9,887	298,670	298,670	—
55417	Norfolk Airport Authority	1,171,433	567,408	452,391	3,616	232,717	254,848	50,462	65,924	—	274,506	29,731	161,834	40,910	1,235,892	1,235,892	—
55487	Capital Region Airport Commission	734,620	553,623	343,522	2,350	151,265	165,649	197,580	42,850	—	178,427	87,253	93,507	26,592	803,322	803,322	—
55858	Peumansend Creek Regional Jail Authority	1,250,871	1,220,723	1,656,223	3,435	221,077	242,100	736,365	62,627	—	260,775	1,027,565	249,577	38,865	1,174,073	1,174,073	—
55861	Breaks Interstate Park	39,700	17,382	36,879	121	7,760	8,498	775	2,198	—	9,154	19,063	9,112	1,364	41,212	41,212	—
55869	Rsw Regional Jail Authority	—	575,028	—	—	—	—	389,535	—	—	—	—	(185,493)	—	—	—	—
55899	Shenandoah Valley Regional Airport	223,364	160,717	98,278	678	43,633	47,782	55,288	12,360	—	51,468	16,715	20,425	7,670	231,720	231,720	—
55922	Piedmont Regional Jail	1,568,546	1,210,142	684,175	4,339	279,264	305,820	619,227	79,110	—	329,411	87,052	150,743	49,093	1,483,086	1,483,086	—
70156	Department Of State Police	138,969	160,891	59,084	422	27,153	29,736	88,566	7,692	—	32,029	8,077	6,277	4,771	144,203	144,203	—
70203	Woodrow Wilson Rehabilitation Center	79,438	95,943	36,377	362	23,273	25,486	53,680	6,593	—	27,452	42,770	14,671	4,092	123,597	123,597	—
70204	College Of William and Mary	416,944	209,031	229,193	1,205	77,572	84,949	48,773	21,975	—	91,502	67,233	60,608	13,637	411,964	411,964	—
70207	University Of Virginia - Academic	1,131,733	558,264	597,646	3,314	213,324	233,610	111,929	60,430	—	251,631	167,357	160,812	37,503	1,132,901	1,132,901	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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

					LESS: FY 2023			Change in		PLUS: FY 2023	PLUS: FY 2023			Calculated			
					LESS: FY 2023	Deferred	LESS: FY 2023	Proportion and	Deferred	PLUS: FY 2023	PLUS: FY 2023	Proportion and					
					Deferred	Inflows	Deferred	Difference	Outflows	Deferred	Deferred	Difference	PLUS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2023	
Employer	Entity	Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	Difference
Code		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	
70208	Virginia Polytechnic Institute & State University- Academic	933,195	471,007	418,412	2,832	182,298	199,634	68,855	51,641	—	215,033	73,019	128,313	32,046	968,131	968,131	—
70211	Virginia Military Institute	238,276	129,254	145,812	663	42,666	46,724	43,081	12,086	—	50,328	49,131	33,960	7,501	226,588	226,588	—
70212	Virginia State University	258,107	161,494	106,248	783	50,419	55,214	44,039	14,283	—	59,473	10,504	29,468	8,865	267,761	267,761	—
70213	Norfolk State University	277,976	286,611	137,785	783	50,419	55,214	168,405	14,283	—	59,473	28,533	22,356	8,865	267,761	267,761	—
70214	Longwood University	397,113	187,750	220,038	1,085	69,812	76,451	57,518	19,776	—	82,348	63,998	56,944	12,273	370,752	370,752	—
70215	University Of Mary Washington	317,675	187,869	154,462	783	50,419	55,214	105,651	14,283	—	59,473	32,216	31,639	8,865	267,761	267,761	—
70216	James Madison University	893,458	516,243	562,931	2,350	151,265	165,649	241,220	42,850	—	178,427	203,826	118,525	26,592	803,322	803,322	—
70217	Radford University	377,244	226,127	146,452	1,205	77,572	84,949	52,952	21,975	—	91,502	19,937	51,946	13,637	411,964	411,964	—
70221	Old Dominion University	833,927	453,300	371,102	2,350	151,265	165,649	148,303	42,850	—	178,427	58,262	101,817	26,592	803,322	803,322	—
70236	Virginia Commonwealth University - Academic	1,449,409	1,122,554	704,710	5,484	352,956	386,520	411,005	99,985	—	416,336	462,297	246,586	62,048	1,874,444	1,874,444	—
70241	Richard Bland College	436,813	254,916	399,477	723	46,547	50,973	249,105	13,186	—	54,905	203,585	38,795	8,181	247,194	247,194	—
70242	Christopher Newport University	337,544	225,462	165,073	1,265	81,453	89,198	66,021	23,074	—	96,079	108,962	58,777	14,318	432,570	432,570	—
70246	University of Virginia College At Wise	158,838	88,332	66,528	482	31,026	33,976	19,732	8,789	—	36,597	6,885	22,528	5,455	164,770	164,770	—
70247	George Mason University	819,015	533,308	404,694	2,486	159,991	175,206	160,370	45,322	—	188,721	96,389	97,781	28,123	849,666	849,666	—

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Analysis of Change in Net OPEB Liability - LODA

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

					LESS: FY 2023			LESS: FY 2023			PLUS: FY 2023			PLUS: FY 2023				
					LESS: FY 2023			Change in			PLUS: FY 2023			Change in				
					LESS: FY 2023			Deferred			PLUS: FY 2023			PLUS: FY 2023			Calculated	
					Deferred			Difference			Deferred			Difference				
					Inflows			Between			Outflows			PLUS: FY 2023				
					Expected			Expected and			Expected			Employer				
					vs Actual			Actual			vs Actual			Normal				
					Change In			Contributions			Experience			Employer				
Employer	Entity	6/30/2022	PLUS: FY 2022	LESS: FY 2022	Investment	Experience	Assumptions	Expected and	Experience	Experience	Investment	Assumptions	Expected and	Expense	Contributions	Liability	Liability	Difference
Code		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference
70280	Northern Virginia Community College	794,189	524,917	349,439	2,832	182,298	199,634	152,561	51,641	—	215,033	174,351	126,811	32,047	968,131	968,131	—	
70282	Piedmont Virginia Community College	39,700	35,371	14,263	120	7,753	8,490	16,728	2,196	—	9,145	127	3,352	1,365	41,172	41,172	—	
70283	J. Sargeant Reynolds Community College	238,276	152,421	110,689	542	34,906	38,225	101,142	9,888	—	41,174	21,087	14,172	6,138	185,376	185,376	—	
70286	Virginia Western Community College	178,707	89,315	82,492	482	31,026	33,976	31,460	8,789	—	36,597	16,803	19,449	5,454	164,770	164,770	—	
70291	Blue Ridge Community College	—	17,687	28	60	3,880	4,249	15,687	1,099	—	4,577	18,974	2,856	683	20,606	20,606	—	
70292	Central Virginia Community College	99,269	59,242	57,735	301	19,393	21,237	15,922	5,494	—	22,876	18,990	15,119	3,411	102,991	102,991	—	
70293	Virginia Peninsula Community College	138,969	110,263	74,723	301	19,393	21,237	81,192	5,494	—	22,876	17,310	8,334	3,409	102,991	102,991	—	
70294	Southwest Virginia Community College	79,438	50,356	46,213	241	15,513	16,988	15,388	4,395	—	18,299	15,942	11,027	2,729	82,385	82,385	—	
70296	Virginia Highlands Community College	39,700	81,352	70,049	120	7,753	8,490	57,611	2,196	—	9,145	46,805	7,362	1,365	41,172	41,172	—	
70297	Germanna Community College	39,700	32,750	14,357	120	7,753	8,490	14,411	2,196	—	9,145	211	3,666	1,365	41,172	41,172	—	
70298	Laurel Ridge Community College	218,407	170,049	221,874	663	42,666	46,724	69,642	12,086	—	50,328	119,065	45,722	7,500	226,588	226,588	—	
70299	Mountain Empire Community College	39,700	32,315	40,624	120	7,753	8,490	14,063	2,196	—	9,145	22,752	7,479	1,365	41,172	41,172	—	
70402	Marine Resources Commission	1,350,140	653,641	504,437	4,158	267,624	293,073	58,309	75,812	—	315,680	20,248	180,394	47,046	1,421,268	1,421,268	—	
70403	Department of Wildlife Resources	2,700,279	1,857,416	1,220,282	9,220	593,427	649,858	579,606	168,105	—	699,987	460,879	421,556	104,320	3,151,509	3,151,509	—	

Virginia Retirement System

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

					LESS: FY 2023			LESS: FY 2023	PLUS: FY 2023		PLUS: FY 2023			Calculated				
								Deferred	Change in		Change in							
					LESS: FY 2023	Deferred	LESS: FY 2023	Proportion and	Deferred	PLUS: FY 2023	PLUS: FY 2023	Proportion and						
					Deferred	Inflows	Deferred	Difference	Outflows	Deferred	Deferred	Difference	PLUS: FY 2023	LESS: FY 2023	6/30/2023	Actual		
					Investment	Expected	Investment	Expected and	Expected	Investment	Change In	Expected and	Employer	Normal	Net	6/30/2023		
Employer	Entity	Net OPEB	Deferred	Deferred	Experience	vs Actual	Change In	Actual	vs Actual	Experience	Assumptions	Actual	OPEB	Employer	OPEB	Liability	Liability	Difference
Code		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Liability	Liability	Difference	
70716	Correctional Center For Women	4,467,363	2,087,422	2,633,312	13,016	837,777	917,445	353,744	237,325	—	988,215	900,945	670,481	147,278	4,449,179	4,449,179	—	
70718	Bland Correctional Center	3,851,844	1,789,027	1,614,010	12,112	779,605	853,741	90,892	220,846	—	919,597	262,950	583,393	137,051	4,140,246	4,140,246	—	
70733	Sussex I Correctional Center	4,745,339	3,056,263	1,889,926	12,835	826,144	904,705	1,438,199	234,029	—	974,493	175,057	419,261	145,232	4,387,401	4,387,401	—	
70734	Sussex II Correctional Center	4,546,801	3,221,966	2,370,296	19,524	1,256,673	1,376,175	1,033,099	355,989	—	1,482,331	2,339,091	1,004,315	220,917	6,673,809	6,673,809	—	
70735	Wallen Ridge Correctional Center	6,631,561	3,577,362	2,944,483	24,646	1,586,356	1,737,209	567,944	449,382	—	1,871,214	1,787,399	1,247,250	278,874	8,424,656	8,424,656	—	
70737	St. Brides Correctional Center	3,673,175	2,107,002	1,744,867	10,365	667,119	730,558	742,650	188,981	—	786,912	376,878	422,755	117,278	3,542,866	3,542,866	—	
70741	Red Onion State Prison	6,790,398	3,411,172	2,743,212	19,765	1,272,186	1,393,163	780,528	360,384	—	1,500,629	282,005	844,103	223,643	6,756,194	6,756,194	—	
70743	Fluvanna Women's' Correctional Center	4,646,070	2,952,763	2,551,987	12,474	802,871	879,219	1,354,751	227,437	—	947,040	751,292	481,645	141,142	4,263,803	4,263,803	—	
70745	Nottoway Correctional Center	5,618,965	3,443,489	2,677,573	16,451	1,058,862	1,159,553	1,138,005	299,953	—	1,248,999	564,434	684,038	186,141	5,623,293	5,623,293	—	
70747	Marion Correctional Treatment Center	3,236,361	1,636,851	1,440,089	10,666	686,512	751,795	187,918	194,475	—	809,787	445,098	520,952	120,687	3,645,857	3,645,857	—	
70749	Buckingham Correctional Center	4,705,639	3,311,364	2,092,686	14,523	934,750	1,023,639	1,094,471	264,795	—	1,102,601	353,674	550,494	164,324	4,964,174	4,964,174	—	
70752	Deep Meadow Correctional Center	8,954,596	4,922,168	4,040,287	29,588	1,904,399	2,085,496	857,586	539,476	—	2,246,367	1,257,966	1,445,250	334,783	10,113,684	10,113,684	—	
70753	Deerfield Correctional Center	4,943,877	3,481,810	1,906,800	18,560	1,194,613	1,308,214	1,159,840	338,409	—	1,409,127	1,139,266	829,774	210,006	6,344,230	6,344,230	—	
70754	Augusta Correctional Center	4,626,201	3,129,726	2,611,287	13,679	880,443	964,168	1,150,201	249,411	—	1,038,542	836,303	570,141	154,779	4,675,767	4,675,767	—	
70756	Adult Regional Office	1,092,033	491,610	1,156,609	4,399	283,137	310,061	9,511	80,207	—	333,979	1,001,008	318,306	49,773	1,503,653	1,503,653	—	

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					LESS: FY 2023			LESS: FY 2023	PLUS: FY 2023						Calculated		
								Deferred									
								Inflows									
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Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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			Calculated			Difference
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Change in Proportion and Difference Between Expected and Actual Contributions	Change in PLUS: FY 2023 Deferred Outflows Expected vs Actual Experience	Change in PLUS: FY 2023 Deferred Outflows Investment Experience	Change in PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Employer OPEB Expense	PLUS: FY 2023 Normal Employer Contributions	6/30/2023 Net OPEB Liability	6/30/2023 Actual Net OPEB Liability		
70961	Division of Capitol Police	1,211,171	761,138	498,626	3,736	240,470	263,337	204,346	68,120	—	283,651	56,307	149,467	42,275	1,277,064	1,277,064	—
70999	Alcoholic Beverage Control Board	1,767,084	1,101,845	667,523	5,122	329,683	361,034	376,660	93,392	—	388,884	28,221	169,399	57,956	1,750,847	1,750,847	—
Total for VRS Line of Duty Act		\$378,455,607	\$206,622,398	\$175,544,994	\$ 1,172,836	\$ 75,488,997	\$ 82,667,552	\$ 50,417,020	\$ 21,384,457	\$ —	\$ 89,044,385	\$ 50,418,571	\$ 53,535,735	\$ 13,270,565	\$400,899,189	\$400,899,189	\$ —