

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - LODA
For the Plan Year Ended and Measurement Date of June 30, 2024

Finance Division		LESS: FY 2024								PLUS: FY 2024								
Analysis of Change in Net OPEB Liability - LODA		Deferred Inflows								Deferred Outflows								
For the Plan Year Ended and Measurement Date of June 30, 2024		Change in								Change in								
		LESS: FY 2024			Deferred Inflows			PLUS: FY 2024		PLUS: FY 2024			PLUS: FY 2024			Calculated		
		LESS: FY 2024			Deferred Inflows			Deferred Outflows		Deferred Outflows			Deferred Outflows			Calculated		
		LESS: FY 2024			Deferred Inflows			Deferred Outflows		Deferred Outflows			Deferred Outflows			Calculated		
		LESS: FY 2024			Deferred Inflows			Deferred Outflows		Deferred Outflows			Deferred Outflows			Calculated		
		LESS: FY 2024			Deferred Inflows			Deferred Outflows		Deferred Outflows			Deferred Outflows			Calculated		
		LESS: FY 2024			Deferred Inflows			Deferred Outflows		Deferred Outflows			Deferred Outflows			Calculated		
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		LESS: FY 2024			Deferred Inflows			Deferred Outflows		Deferred Outflows			Deferred Outflows			Calculated		
		LESS: FY 2024			Deferred In													

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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

		LESS: FY 2024						Change in PLUS: FY 2024		Change in PLUS: FY 2024																	
				LESS: FY 2024		Deferred		LESS: FY 2024		Proportion and Difference Between		Deferred		PLUS: FY 2024		PLUS: FY 2024		Proportion and Difference Between		PLUS: FY 2024		LESS: FY 2024		Calculated			
		6/30/2023		PLUS: FY 2023		LESS: FY 2023		Deferred Inflows		Expected vs Actual		Deferred Inflows		Expected vs Actual		Deferred Outflows		Expected vs Actual		Deferred Outflows		Expected vs Actual		Employer Normal		6/30/2024 Actual	
Employer	Entity	Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	vs Actual Experience	Change In Assumptions	Expected and Actual Contributions	Expected vs Actual Experience	Investment Experience	Change In Assumptions	Expected and Actual Contributions	Employer OPEB Expense	Normal Contributions	Net OPEB Liability	6/30/2024 Liability	Actual Net OPEB Liability	Difference									
50005	Appalachia, Town	—	78,506	8,928	—	—	—	67,406	—	—	—	7,188	(9,360)	—	—	—	—	—	—								
50025	Boones Mill, Town	25,738	52,023	29,917	90	6,614	5,453	37,046	942	—	4,991	18,447	5,091	1,035	27,077	27,077	27,077	—									
50026	Pocahontas, Town	41,212	17,264	25,185	143	10,584	8,727	772	1,508	—	7,988	13,211	9,219	1,661	43,330	43,330	43,330	—									
55113	Buchanan County	1,915,617	829,860	705,308	6,590	486,984	401,527	51,151	69,366	—	367,507	264,815	274,385	76,360	1,993,630	1,993,630	1,993,630	—									
55136	Gloucester County	2,899,183	1,571,662	999,863	10,369	766,204	631,748	359,085	109,138	—	578,223	472,639	393,278	120,144	3,136,710	3,136,710	3,136,710	—									
55139	Greene County	1,714,806	870,476	992,510	6,358	469,785	387,346	155,078	66,916	—	354,528	697,466	303,772	73,664	1,923,223	1,923,223	1,923,223	—									
55152	Lee County	1,586,077	830,043	454,055	5,480	404,943	333,883	170,013	57,680	—	305,594	116,444	193,802	63,495	1,657,771	1,657,771	1,657,771	—									
55167	Nottoway County	602,511	837,727	557,174	2,167	160,120	132,022	529,784	22,808	—	120,836	397,272	80,724	25,106	655,505	655,505	655,505	—									
55183	Russell County	1,848,666	922,637	577,171	6,770	500,221	412,441	160,197	71,252	—	377,497	291,452	271,554	78,435	2,047,823	2,047,823	2,047,823	—									
55197	Wise County	2,255,499	990,140	909,870	8,417	621,965	512,821	82,857	88,593	—	469,371	580,276	395,796	97,524	2,546,221	2,546,221	2,546,221	—									
55201	Bristol, City	2,821,929	1,998,365	920,228	10,369	766,204	631,748	773,461	109,138	—	578,223	503,080	348,129	120,144	3,136,710	3,136,710	3,136,710	—									
55213	Petersburg, City	4,073,296	2,586,525	1,304,927	11,533	852,224	702,674	1,329,031	121,391	—	643,139	137,081	261,447	133,627	3,488,863	3,488,863	3,488,863	—									
55214	Portsmouth, City	11,184,807	6,571,033	3,542,177	36,963	2,731,356	2,252,051	1,766,437	389,054	—	2,061,243	590,167	1,142,678	428,281	11,181,717	11,181,717	11,181,717	—									
55215	Radford, City	1,951,657	818,339	865,547	7,163	529,331	436,442	37,958	75,398	—	399,464	521,307	360,268	83,001	2,166,991	2,166,991	2,166,991	—									
55220	Suffolk, City	10,613,205	5,007,150	3,388,936	38,736	2,862,367	2,360,072	648,497	407,716	—	2,160,111	1,710,527	1,566,776	448,823	11,718,054	11,718,054	11,718,054	—									
55221	Williamsburg, City	1,709,635	792,182	594,502	5,731	423,468	349,157	99,228	60,319	—	319,574	159,939	230,447	66,401	1,733,609	1,733,609	1,733,609	—									
55222	Winchester, City	3,537,735	1,733,169	1,132,919	13,127	969,997	799,780	271,847	138,166	—	732,017	637,647	532,042	152,099	3,971,007	3,971,007	3,971,007	—									
55224	Falls Church, City	1,148,336	535,094	395,453	3,850	284,517	234,589	62,518	40,527	—	214,713	98,676	152,959	44,613	1,164,765	1,164,765	1,164,765	—									
55226	Front Royal, Town	741,543	369,834	224,323	2,579	190,556	157,117	59,631	27,143	—	143,805	65,692	96,172	29,879	780,104	780,104	780,104	—									
55232	Franklin, City	2,101,032	920,597	1,181,388	8,399	620,648	511,735	65,095	88,405	—	468,378	1,015,710	431,289	97,317	2,540,829	2,540,829	2,540,829	—									
55233	Chesapeake, City	24,851,701	12,391,218	8,752,953	85,944	6,350,659	5,236,231	2,187,661	904,588	—	4,792,583	3,216,356	3,451,337	995,792	25,998,543	25,998,543	25,998,543	—									
55234	Virginia Beach, City	37,622,505	17,986,552	11,234,051	132,793	9,812,524	8,090,600	2,525,211	1,397,696	—	7,405,112	3,905,530	5,187,240	1,538,613	40,170,843	40,170,843	40,170,843	—									
55235	Norton, City	777,584	364,338	328,158	2,901	214,378	176,758	43,309	30,536	—	161,782	207,265	135,242	33,616	877,627	877,627	877,627	—									
55236	Manassas Park, City	1,091,689	599,349	353,973	4,441	328,181	270,591	141,261	46,746	—	247,665	324,382	183,594	51,461	1,343,517	1,343,517	1,343,517	—									

For the Plan Year Ended and Measurement Date of June 30, 2024Page **3** of 9

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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

		LESS: FY 2024					Deferred Inflows		PLUS: FY 2024					Calculated			
		LESS: FY 2023			Deferred Inflows		LESS: FY 2024		Change in		PLUS: FY 2024		Change in				
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Deferred Inflows	Expected	Deferred Inflows	Expected	Proportion and Difference Between Expected and Actual	Deferred Outflows	Expected	PLUS: FY 2024	Deferred Outflows	Expected	PLUS: FY 2024	LESS: FY 2024	6/30/2024
Employer	Entity	Net OPEB Liability	Deferred Inflows	Deferred Outflows	Investment Experience	vs Actual Experience	Change In Assumptions	Contributions	Experience	Investment Experience	Change In Assumptions	Contributions	Expense	Normal Contributions	Net OPEB Liability	Actual 6/30/2024 Net OPEB Liability	Difference
55375	Waverly, Town	—	99,605	250	—	—	—	85,696	—	—	—	—	218	(13,877)	—	—	—
55378	Courtland, Town	41,212	36,930	24,850	143	10,584	8,727	18,225	1,508	—	7,988	14,768	5,114	1,661	43,330	43,330	—
55380	Independence, Town	144,203	65,814	63,683	430	31,763	26,189	18,314	4,524	—	23,970	18,913	17,965	4,980	130,030	130,030	—
55382	Grundy, Town	144,203	93,761	58,410	286	21,169	17,454	87,588	3,015	—	15,975	15,098	2,836	3,320	86,661	86,661	—
55389	Pembroke, Town	82,385	35,213	23,317	358	26,466	21,821	2,104	3,770	—	19,972	28,896	16,324	4,148	108,346	108,346	—
55397	Orange, Town	298,670	156,348	89,558	1,074	79,397	65,464	32,829	11,309	—	59,917	37,728	41,836	12,449	325,037	325,037	—
55417	Norfolk Airport Authority	1,235,892	541,643	370,161	4,012	296,428	244,410	41,276	42,223	—	223,702	24,033	148,799	46,479	1,213,526	1,213,526	—
55487	Capital Region Airport Commission	803,322	516,844	308,530	2,507	185,269	152,757	194,283	26,390	—	139,815	66,610	77,874	29,050	758,459	758,459	—
55858	Peumansend Creek Regional Jail Authority	1,174,073	1,202,977	1,350,967	4,012	296,428	244,410	645,434	42,223	—	223,702	906,756	251,524	46,478	1,213,526	1,213,526	—
55861	Breaks Interstate Park	41,212	17,154	30,415	143	10,584	8,727	689	1,508	—	7,988	18,333	9,354	1,661	43,330	43,330	—
55869	Rsw Regional Jail Authority	—	389,535	—	—	—	—	204,042	—	—	—	—	(185,493)	—	—	—	—
55899	Shenandoah Valley Regional Airport	231,720	147,381	80,543	860	63,525	52,378	42,657	9,049	—	47,940	48,233	25,661	9,960	260,061	260,061	—
55922	Piedmont Regional Jail	1,483,086	1,208,650	495,573	5,014	370,537	305,514	532,730	52,779	—	279,629	110,817	149,424	58,100	1,516,917	1,516,917	—
70156	Department Of State Police	144,203	145,877	47,798	287	21,178	17,462	130,632	3,017	—	15,982	6,502	(8,204)	3,320	86,700	86,700	—
70203	Woodrow Wilson Rehabilitation Center	123,597	102,801	76,815	215	15,881	13,094	104,320	2,262	—	11,985	37,121	65	2,491	65,015	65,015	—
70204	College Of William and Mary	411,964	212,499	180,710	1,648	121,744	100,380	40,715	17,341	—	91,875	150,574	78,429	19,087	498,398	498,398	—

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

Created 8/1/2025

Virginia Retirement System

Finance Division

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

Finance Division									LESS: FY 2024		PLUS: FY 2024						
									Deferred Inflows		Deferred Outflows						
									Change in		Change in						
									PLUS: FY 2024								
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						LESS: FY 2024			LESS: FY 2024 Deferred Inflows				PLUS: FY 2024 Deferred Outflows				
					LESS: FY 2024		Deferred	LESS: FY 2024	Change in	PLUS: FY 2024			Change in				
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Deferred	Inflows	Deferred	LESS: FY 2024	Proportion and	Deferred	PLUS: FY 2024	PLUS: FY 2024	Proportion and	Calculated			
		Net OPEB	Deferred	Deferred	Investment	Expected	Inflows	Change In	Difference	Outflows	Deferred	Deferred	Difference	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual
Employer	Entity	Liability	Inflows	Outflows	Experience	vs Actual	Change In	Assumptions	Expected and	vs Actual	Investment	Change In	Actual	Employer	Normal	Net	6/30/2024
Code						Experience			Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	OPEB	Net OPEB
70403	Department of Wildlife Resources	3,151,509	1,832,111	1,328,971	11,676	862,808	711,401	484,036	122,898	—	651,126	817,077	491,656	135,292	3,532,193	3,532,193	—
70716	Correctional Center For Women	4,449,179	2,121,982	2,126,485	12,464	921,036	759,411	903,004	131,192	—	695,069	757,616	482,351	144,420	3,770,569	3,770,569	—
70718	Bland Correctional Center	4,140,246	1,736,350	1,403,393	13,897	1,026,908	846,704	79,176	146,273	—	774,966	364,791	572,463	161,020	4,203,991	4,203,991	—
70733	Sussex I Correctional Center	4,387,401	3,181,883	1,383,579	—	—	—	5,689,725	—	—	—	148,102	(644,082)	—	—	—	—
70734	Sussex II Correctional Center	6,673,809	3,685,471	4,177,411	—	—	—	7,596,506	—	—	—	2,027,806	(613,169)	—	—	—	—
70735	Wallen Ridge Correctional Center	8,424,656	3,916,155	4,107,995	24,571	1,815,607	1,497,000	1,326,340	258,615	—	1,370,165	1,559,185	960,219	284,689	7,432,793	7,432,793	—
70737	St. Brides Correctional Center	3,542,866	2,150,692	1,352,771	13,611	1,005,730	829,242	630,852	143,256	—	758,983	975,261	536,138	157,699	4,117,291	4,117,291	—
70741	Red Onion State Prison	6,756,194	3,465,642	2,143,018	24,284	1,794,438	1,479,546	676,553	255,600	—	1,354,189	972,731	940,986	281,370	7,346,133	7,346,133	—
70743	Fluvanna Women's' Correctional Center	4,263,803	3,049,315	1,925,769	9,241	682,837	563,011	2,553,765	97,263	—	515,309	603,200	108,221	107,069	2,795,419	2,795,419	—
70745	Nottoway Correctional Center	5,623,293	3,372,871	2,113,386	15,258	1,127,473	929,622	1,890,227	160,597	—	850,858	449,957	410,869	176,790	4,615,689	4,615,689	—
70747	Marion Correctional Treatment Center	3,645,857	1,636,891	1,449,360	11,748	868,105	715,768	181,927	123,653	—	655,124	379,022	476,359	136,120	3,553,878	3,553,878	—
70749	Buckingham Correctional Center	4,964,174	3,067,383	1,721,070	13,181	973,967	803,053	1,831,212	138,732	—	735,013	288,455	288,707	152,720	3,987,261	3,987,261	—
70752	Deep Meadow Correctional Center	10,113,684	4,877,069	4,043,809	25,932	1,916,182	1,579,926	2,864,197	272,941	—	1,446,064	1,019,211	846,067	300,460	7,844,530	7,844,530	—
70753	Deerfield Correctional Center	6,344,230	3,681,227	2,886,802	19,700	1,455,664	1,200,221	1,279,779	207,345	—	1,098,530	999,254	699,074	228,248	5,959,246	5,959,246	—

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

Created 8/1/2025

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - LODA
For the Plan Year Ended and Measurement Date of June 30, 2024

					LESS: FY 2024			Deferred Inflows					PLUS: FY 2024					Deferred Outflows	
					LESS: FY 2024			Change in		PLUS: FY 2024			Change in						
					LESS: FY 2024			Proportion and					Proportion and					Calculated	
					Deferred Inflows			Difference Between					Difference Between						
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Deferred Inflows	Expected vs Actual	Deferred Inflows	Expected and	Expected	Deferred Outflows	Deferred Outflows	Deferred Outflows	Expected and	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Net OPEB	Deferred	Deferred	Investment		Change In	Actual	vs Actual	Investment	Change In	Actual	Employer	Normal	Net	6/30/2024	Actual		
Code		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	OPEB	Liability	Liability	Difference	
70785	Grayson County Correctional Center	5,788,062	2,811,095	2,955,772	16,261	1,201,583	990,726	1,221,479	171,153	—	906,786	1,152,757	663,459	188,411	4,919,080	4,919,080	—		
70961	Division of Capitol Police	1,277,064	711,889	408,078	4,012	296,428	244,410	213,200	42,223	—	223,702	44,800	126,453	46,477	1,213,526	1,213,526	—		
70999	Alcoholic Beverage Control Board	1,750,847	1,072,499	510,497	6,877	508,162	418,989	301,503	72,383	—	383,489	390,620	236,200	79,680	2,080,330	2,080,330	—		
Total for VRS Line of Duty Act		\$400,899,189	\$209,746,405	\$160,847,413	\$ 1,300,979	\$ 96,133,543	\$ 79,263,809	\$ 78,086,933	\$ 13,693,267	\$ —	\$ 72,548,069	\$ 78,088,189	\$ 49,286,186	\$ 15,073,870	\$393,554,758	\$393,554,758	\$ —		