

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VLDP 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	Deferred Investment Experience	LESS: FY 2023	PLUS: FY 2023	Deferred Change In Assumptions	LESS: FY 2023 Deferred Change In Proportion	PLUS: FY 2023	PLUS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Change In Proportion	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 Inflows Expected vs Actual	Deferred Change In Assumptions			Deferred Outflows Expected vs Actual							
VRS Virginia Local Disability Program - Political Subdivisions		\$ (587,949)	\$ 1,546,991	\$ 924,668	\$ —	\$ 1,002,376	\$ 147,355	\$ 56,957	\$ 604,099	\$ 3,928	\$ 10,665	\$ 59,118	\$ 4,088,121	\$ 5,202,614	\$ (1,608,997)	\$ (1,608,997)	\$ —
Employer Allocation																	
55108	Bath County	\$ (706)	\$ 1,790	\$ 1,279	\$ —	\$ 1,367	\$ 201	\$ 22	\$ 824	\$ 5	\$ 15	\$ 200	\$ 5,642	\$ 7,095	\$ (2,194)	\$ (2,194)	\$ —
55146	Isle of Wight County	(5,884)	14,817	8,555	—	9,124	1,341	75	5,499	36	97	68	37,175	47,359	(14,646)	(14,646)	—
55150	King William County	(2,856)	7,197	4,987	—	4,035	593	59	2,432	16	43	535	16,776	20,947	(6,478)	(6,478)	—
55162	Nelson County	(2,587)	6,623	3,991	—	3,512	516	133	2,116	14	37	179	14,359	18,226	(5,637)	(5,637)	—
55167	Nottoway County	(1,965)	5,064	2,857	—	2,919	429	86	1,759	11	31	20	11,837	15,152	(4,686)	(4,686)	—
55183	Russell County	(1,894)	5,651	2,772	—	3,118	458	623	1,879	12	33	35	12,430	16,180	(5,005)	(5,005)	—
55201	City of Bristol	(4,604)	11,883	6,661	—	7,164	1,053	224	4,317	28	76	23	29,061	37,182	(11,500)	(11,500)	—
55203	Town of St. Paul	(237)	635	387	—	452	66	29	272	2	5	38	1,839	2,345	(725)	(725)	—
55212	City of Norfolk	(13,202)	33,626	26,312	—	73,402	10,791	442	44,237	287	781	7,377	300,992	380,975	(117,824)	(117,824)	—
55214	City of Portsmouth	(28,456)	71,245	44,261	—	42,142	6,195	194	25,398	165	448	2,382	172,693	218,729	(67,646)	(67,646)	—
55215	City of Radford	(3,502)	8,898	5,497	—	5,057	743	133	3,048	20	54	333	20,712	26,251	(8,118)	(8,118)	—
55216	City of Richmond	(6,433)	16,722	10,187	—	10,086	1,483	524	6,078	40	107	637	41,286	52,346	(16,189)	(16,189)	—
55218	Town of Craigsville	(155)	402	294	—	203	30	11	122	1	2	54	840	1,054	(326)	(326)	—
55221	City of Williamsburg	(3,158)	8,344	5,320	—	5,063	744	345	3,051	20	54	550	20,763	26,279	(8,127)	(8,127)	—
55226	Town of Front Royal	(3,026)	8,338	4,590	—	4,769	701	648	2,874	19	51	161	19,390	24,755	(7,656)	(7,656)	—
55228	Town of Middletown	(300)	870	464	—	424	62	99	256	2	5	22	1,719	2,206	(681)	(681)	—
55229	Town of Chilhowie	(275)	771	661	—	471	69	65	284	2	5	194	1,973	2,444	(756)	(756)	—
55231	Town of Floyd	(180)	474	348	—	388	57	11	234	2	4	73	1,589	2,015	(623)	(623)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VLDP 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	Deferred Investment Experience	LESS: FY 2023	PLUS: FY 2023	Deferred Inflows	Deferred Inflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated		Difference
						Deferred vs Actual	Deferred Change In Assumptions								Deferred Change In Proportion	6/30/2023 Net OPEB Liability	
55232	City of Franklin	(3,237)	9,264	5,359	—	5,809	854	879	3,501	23	62	573	23,543	30,153	(9,325)	(9,325)	—
55233	City of Chesapeake	(57,700)	147,884	84,063	—	98,149	14,429	2,492	59,152	384	1,044	381	399,864	509,424	(157,548)	(157,548)	—
55234	City of Virginia Beach	(112,589)	287,291	166,002	—	185,132	27,216	4,329	111,573	725	1,970	2,919	754,509	960,890	(297,171)	(297,171)	—
55239	Town of Grottoes	(399)	1,104	863	—	667	98	72	402	3	7	221	2,755	3,464	(1,071)	(1,071)	—
55245	Town of Scottsville	(126)	347	292	—	260	38	26	157	1	3	77	1,089	1,349	(417)	(417)	—
55246	Town of Burkeville	(42)	111	124	—	63	9	5	38	—	1	52	266	326	(101)	(101)	—
55247	Town of Madison	(81)	223	192	—	163	24	14	98	1	2	51	683	846	(262)	(262)	—
55248	Town of Pennington Gap	(512)	1,515	741	—	1,140	168	174	687	4	12	11	4,594	5,918	(1,830)	(1,830)	—
55249	Town of La Crosse	(43)	129	139	—	55	8	18	33	—	1	64	233	286	(89)	(89)	—
55250	Town of Rich Creek	(175)	439	365	—	275	40	—	166	1	3	81	1,151	1,427	(441)	(441)	—
55255	Town of Brodnax	(41)	152	60	—	52	8	36	32	—	1	1	199	272	(84)	(84)	—
55256	Town of Mineral	(190)	490	299	—	239	35	12	144	1	3	18	978	1,243	(384)	(384)	—
55257	Town of Lebanon	(1,071)	2,765	1,795	—	1,587	233	62	956	6	17	204	6,489	8,236	(2,547)	(2,547)	—
55259	Town of Richlands	(1,226)	3,081	2,128	—	1,579	232	27	952	6	17	298	6,500	8,197	(2,535)	(2,535)	—
55260	Town of Haymarket	(313)	869	458	—	366	54	78	220	1	4	4	1,480	1,896	(587)	(587)	—
55262	Town of Troutville	(89)	319	179	—	99	15	81	60	—	1	25	414	516	(160)	(160)	—
55263	Town of Buchanan	(192)	702	753	—	266	39	171	160	1	3	400	1,106	1,377	(426)	(426)	—
55264	Town of Eastville	—	—	—	—	11	2	—	7	—	—	—	45	57	(18)	(18)	—
55265	Town of Occoquan	(303)	759	806	—	481	71	—	290	2	5	267	2,063	2,498	(773)	(773)	—
55266	Town of Farmville	(2,140)	5,355	5,244	—	4,196	617	2	2,529	16	45	1,758	17,537	21,776	(6,735)	(6,735)	—
55267	Town of Glade Spring	—	—	—	—	205	30	—	123	1	2	7	836	1,063	(329)	(329)	—
55301	Town of Dumfries	(998)	2,520	2,051	—	1,845	271	18	1,112	7	20	470	7,670	9,578	(2,962)	(2,962)	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VLDP 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 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows vs Actual Experience	LESS: FY 2023 Deferred Inflows Change In Assumptions	LESS: FY 2023 Deferred Inflows Change In Proportion	PLUS: FY 2023 Deferred Outflows vs Actual Experience	PLUS: FY 2023 Deferred Outflows Investment Experience	PLUS: FY 2023 Deferred Outflows Change In Assumptions	PLUS: FY 2023 Deferred Outflows Change In Proportion	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated		Actual
															6/30/2023 Net OPEB Liability	6/30/2023 Net OPEB Liability	
55302	Town of Iron Gate	(32)	100	46	—	42	6	15	25	—	—	—	164	215	(67)	(67)	—
55303	Town of Montross	(38)	96	99	—	111	16	2	67	—	1	35	463	573	(177)	(177)	—
55309	Town of Colonial Beach	(1,619)	4,105	3,152	—	2,401	353	35	1,447	9	26	654	9,928	12,463	(3,854)	(3,854)	—
55311	Town of Brookneal	(79)	242	150	—	145	21	32	88	1	2	29	588	756	(233)	(233)	—
55312	Town of Hamilton	(9)	134	167	—	—	—	90	—	—	—	128	3	(1)	—	—	—
55314	Town of Jonesville	(105)	318	181	—	221	32	43	133	1	2	23	895	1,144	(354)	(354)	—
55315	Town of Wytheville	(3,036)	8,089	4,959	—	4,994	734	425	3,009	20	53	401	20,478	25,918	(8,016)	(8,016)	—
55322	Town of Glasgow	(34)	190	148	—	12	2	75	7	—	—	86	30	61	(19)	(19)	—
55323	Town of Marion	(1,001)	3,004	1,536	—	1,652	243	363	996	6	18	78	6,616	8,575	(2,652)	(2,652)	—
55328	Town of Wakefield	(195)	555	620	—	337	50	54	203	1	4	276	1,425	1,749	(541)	(541)	—
55329	Town of Leesburg	(10,352)	25,910	16,035	—	17,773	2,613	—	10,711	70	189	868	72,745	92,250	(28,530)	(28,530)	—
55330	Town of Chatham	(215)	539	506	—	330	48	—	199	1	4	143	1,397	1,714	(530)	(530)	—
55334	Town of Boydton	(102)	291	206	—	261	38	28	157	1	3	38	1,079	1,353	(419)	(419)	—
55336	Town of McKenney	(63)	174	95	—	148	22	8	89	1	2	3	599	770	(238)	(238)	—
55338	Town of Quantico	(55)	141	149	—	74	11	2	45	—	1	57	312	384	(119)	(119)	—
55341	Town of Chincoteague	(316)	850	486	—	646	95	42	389	3	7	30	2,622	3,353	(1,037)	(1,037)	—
55344	Town of Stanley	(204)	584	400	—	259	38	57	156	1	3	73	1,069	1,343	(415)	(415)	—
55345	Town of Hillsville	(834)	2,110	1,287	—	1,294	190	17	780	5	14	65	5,288	6,717	(2,077)	(2,077)	—
55346	Town of Elkton	(677)	1,882	979	—	883	130	144	532	3	9	3	3,550	4,584	(1,418)	(1,418)	—
55347	Town of Bridgewater	(1,210)	3,593	1,750	—	1,796	264	423	1,082	7	19	7	7,173	9,321	(2,883)	(2,883)	—
55350	Town of Wise	(783)	1,965	1,512	—	1,673	246	5	1,008	7	18	305	6,916	8,686	(2,686)	(2,686)	—
55351	Town of New Market	(289)	875	481	—	374	55	108	225	1	4	51	1,489	1,938	(600)	(600)	—

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															6/30/2023 Net OPEB Liability	6/30/2023 Net OPEB Liability	
55353	Town of Rocky Mount	(1,008)	2,645	1,691	—	1,602	235	89	965	6	17	189	6,545	8,313	(2,571)	(2,571)	—
55355	Town of Luray	(564)	1,472	985	—	1,032	152	45	622	4	11	140	4,226	5,353	(1,656)	(1,656)	—
55357	Town of Strasburg	(744)	2,409	1,184	—	1,205	177	452	726	5	13	72	4,856	6,253	(1,934)	(1,934)	—
55360	Town of Dublin	(325)	814	709	—	623	92	1	375	2	7	181	2,603	3,232	(1,000)	(1,000)	—
55364	Town of Bedford	(1,604)	4,234	2,490	—	2,550	375	176	1,537	10	27	117	10,413	13,236	(4,093)	(4,093)	—
55367	Town of Broadway	(115)	373	222	—	201	30	63	121	1	2	39	815	1,043	(323)	(323)	—
55369	Town of Tazewell	(1,032)	3,341	1,491	—	1,515	223	531	913	6	16	5	5,942	7,863	(2,432)	(2,432)	—
55370	Town of Urbanna	(84)	238	155	—	185	27	20	111	1	2	27	754	959	(297)	(297)	—
55371	Town of Bluefield	(709)	1,932	1,251	—	1,458	214	112	879	6	16	196	5,943	7,569	(2,341)	(2,341)	—
55372	Town of Weber City	(128)	322	301	—	78	11	4	47	—	1	78	354	405	(125)	(125)	—
55374	Town of Hurt	(147)	384	312	—	221	32	8	133	1	2	75	917	1,147	(355)	(355)	—
55375	Town of Waverly	(140)	883	409	—	201	30	381	121	1	2	177	697	1,042	(322)	(322)	—
55380	Town of Independence	(267)	667	568	—	224	33	7	135	1	2	124	970	1,159	(359)	(359)	—
55382	Town of Grundy	(393)	1,153	570	—	619	91	125	373	2	7	2	2,479	3,211	(993)	(993)	—
55384	Town of Louisa	(247)	786	389	—	358	53	135	216	1	4	24	1,435	1,858	(574)	(574)	—
55386	Town of Mt Jackson	(420)	1,052	913	—	664	98	1	400	3	7	216	2,799	3,447	(1,066)	(1,066)	—
55388	Town of Jarratt	—	39	—	—	21	3	20	13	—	—	—	69	111	(34)	(34)	—
55389	Town of Pembroke	(125)	342	218	—	213	31	23	128	1	2	27	874	1,106	(342)	(342)	—
55395	Town of Round Hill	(214)	634	515	—	409	60	75	246	2	4	180	1,673	2,122	(656)	(656)	—
55398	Town of Saltville	(200)	543	377	—	538	79	31	324	2	6	53	2,224	2,790	(863)	(863)	—
55399	Town of Blackstone	(1,080)	2,801	1,754	—	1,857	273	65	1,119	7	20	162	7,579	9,640	(2,981)	(2,981)	—
55401	Southeastern Public Svc Auth	(2,027)	5,571	3,480	—	3,281	482	333	1,978	13	35	451	13,320	17,032	(5,267)	(5,267)	—

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						Deferred vs Actual	Deferred Change In Assumptions									6/30/2023 Net OPEB Liability	6/30/2023 Net OPEB Liability	
55404	Appomattox Regional Library	(488)	1,343	721	—	668	98	104	403	3	7	9	2,712	3,471	(1,073)	(1,073)	—	
55405	Staunton Red/Hous Auth	(167)	462	365	—	319	47	35	192	1	3	92	1,325	1,654	(512)	(512)	—	
55409	Southside Reg Juvenile Group Home	(56)	167	80	—	81	12	19	49	—	1	—	321	420	(130)	(130)	—	
55413	Richmond Redevelopment and Housing Authority	(5,299)	14,992	9,519	—	8,938	1,314	1,322	5,387	35	95	1,536	36,393	46,394	(14,348)	(14,348)	—	
55415	Chesapeake Red/Hous Auth	(1,231)	3,257	2,071	—	1,725	254	150	1,040	7	18	219	7,074	8,953	(2,769)	(2,769)	—	
55417	Norfolk Airport Authority	(3,528)	9,293	5,322	—	6,089	895	374	3,670	24	65	123	24,863	31,604	(9,774)	(9,774)	—	
55419	Hampton Red/Hous Authority	(495)	1,275	1,067	—	763	112	33	460	3	8	266	3,191	3,957	(1,224)	(1,224)	—	
55420	Loudoun County Sanitation Authority	(15,228)	38,947	23,103	—	24,442	3,593	706	14,730	96	260	811	99,853	126,859	(39,234)	(39,234)	—	
55421	Danville Red/Hous Auth	(910)	2,278	1,824	—	1,719	253	2	1,036	7	18	388	7,143	8,921	(2,759)	(2,759)	—	
55424	Hopewell Red/Hous Auth	(662)	1,833	1,200	—	828	122	147	499	3	9	171	3,412	4,297	(1,329)	(1,329)	—	
55426	Blacksburg-Vpi Sanitation Authority	(137)	378	371	—	226	33	30	136	1	2	121	969	1,173	(363)	(363)	—	
55427	Potomac River Fisheries Comm	(18)	52	59	—	133	20	7	80	1	1	25	552	687	(213)	(213)	—	
55429	Alexandria Red/Hous Auth	(3,201)	8,413	4,679	—	4,729	695	348	2,850	19	50	36	19,236	24,542	(7,590)	(7,590)	—	
55433	Norfolk Red/Hous Auth	(4,831)	13,923	6,979	—	6,896	1,014	1,385	4,156	27	73	18	27,629	35,790	(11,069)	(11,069)	—	
55436	Riverside Regional Jail	(1,512)	3,836	2,433	—	2,332	343	39	1,406	9	25	208	9,538	12,107	(3,744)	(3,744)	—	
55440	Shenandoah Valley Juvenile Center	(1,926)	6,552	2,781	—	3,011	443	1,249	1,815	12	32	6	11,788	15,629	(4,834)	(4,834)	—	
55445	Chesterfield County Health Center Commission	(5,977)	17,093	9,624	—	8,689	1,277	1,724	5,237	34	92	698	35,289	45,100	(13,948)	(13,948)	—	
55447	Rappahannock Area Comm Svcs	(17,712)	47,831	25,585	—	25,617	3,766	2,264	15,438	100	273	56	103,083	132,957	(41,120)	(41,120)	—	

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					Deferred Investment Experience	Deferred vs Actual Experience	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Investment Experience							Deferred Outflows Change In Assumptions
55449	Hampton Roads Planning District Commission	(1,115)	3,226	1,891	—	2,017	296	328	1,215	8	21	222	8,184	10,466	(3,237)	(3,237)	—
55458	Wytheville Red/ Hous Auth	(80)	206	185	—	94	14	4	57	—	1	59	391	488	(151)	(151)	—
55459	Waynesboro Red/Hous Auth	(462)	1,182	882	—	812	119	21	490	3	9	152	3,374	4,218	(1,304)	(1,304)	—
55460	Region Ten Community Services Board	(13,213)	38,560	19,855	—	18,922	2,782	4,421	11,404	74	201	408	76,384	98,212	(30,374)	(30,374)	—
55462	Lenowisco Planning Dist Comm	(76)	219	116	—	161	24	23	97	1	2	5	652	835	(259)	(259)	—
55469	Eastern Shore Comm Svcs Bd	(3,583)	10,057	5,416	—	5,141	756	743	3,098	20	55	217	20,623	26,683	(8,252)	(8,252)	—
55470	Anchor Commission	(138)	463	311	—	250	37	91	151	1	3	93	1,015	1,301	(402)	(402)	—
55473	Hampton Roads Transit	(12,508)	31,790	18,926	—	20,856	3,066	303	12,569	82	222	633	85,132	108,246	(33,477)	(33,477)	—
55476	Rockbridge Regional Library	(274)	1,009	423	—	399	59	247	241	2	4	24	1,554	2,073	(641)	(641)	—
55479	Cumberland Mountain Comm Svcs	(5,357)	13,884	8,249	—	8,689	1,277	344	5,237	34	92	457	35,365	45,101	(13,948)	(13,948)	—
55482	Middle Pen/No Neck Comm Svcs_Board	(7,241)	22,026	10,459	—	10,200	1,499	3,109	6,147	40	109	23	40,731	52,940	(16,372)	(16,372)	—
55486	Hampton Roads Workforce Council	(2,815)	7,046	6,087	—	5,205	765	—	3,137	20	55	1,597	21,675	27,012	(8,354)	(8,354)	—
55487	Capital Region Airport Comm	(2,611)	7,361	3,772	—	5,079	747	586	3,061	20	54	31	20,476	26,361	(8,153)	(8,153)	—
55488	Northwestern Comm Svcs Bd	(7,336)	19,308	12,665	—	9,620	1,414	844	5,798	38	102	1,329	39,793	49,931	(15,442)	(15,442)	—
55491	Middle Peninsula Reg Security	(544)	1,424	958	—	744	109	34	448	3	8	140	3,033	3,861	(1,194)	(1,194)	—
55493	Planning Dis One Behavioral Health Svcs	(150)	377	408	—	212	31	1	128	1	2	135	920	1,101	(340)	(340)	—
55499	Eastern Shore Public Library	(286)	720	468	—	510	75	1	307	2	5	46	2,089	2,648	(819)	(819)	—
55504	Amherst County School Board	(1,244)	3,208	2,024	—	2,026	298	76	1,221	8	22	188	8,286	10,518	(3,253)	(3,253)	—
55507	Augusta County School Board	(1,836)	4,826	2,759	—	3,339	491	127	2,012	13	36	106	13,529	17,329	(5,359)	(5,359)	—

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Employer Code	Entity	6/30/2022 Net OPEB Liability	PLUS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Outflows	Deferred Investment Experience	LESS: FY 2023	PLUS: FY 2023	Deferred Inflows	Deferred Inflows	Deferred Outflows	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Change In Proportion	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated		Difference
						Deferred vs Actual	Deferred Change In									Deferred Change In	6/30/2023 Net OPEB Liability	
55508	Bath County School Board	(422)	1,228	616	—	768	113	127	463	3	8	5	3,092	3,985	(1,232)	(1,232)	—	
55510	Bland County School Board	(91)	309	142	—	605	89	47	365	2	6	22	2,438	3,139	(971)	(971)	—	
55512	Norfolk Public Schools	(7,893)	22,323	11,496	—	12,518	1,840	2,099	7,544	49	133	74	50,603	64,974	(20,094)	(20,094)	—	
55515	Radford City School Board	(222)	716	320	—	474	70	111	285	2	5	3	1,882	2,456	(760)	(760)	—	
55516	Caroline County School Board	(894)	2,491	1,550	—	1,741	256	193	1,049	7	19	193	7,116	9,035	(2,794)	(2,794)	—	
55528	Essex County Public Schools	(364)	1,178	601	—	808	119	204	487	3	9	58	3,256	4,191	(1,296)	(1,296)	—	
55533	Chesapeake Public Schools	(9,683)	25,478	14,205	—	16,389	2,409	972	9,877	64	174	140	66,679	85,061	(26,307)	(26,307)	—	
55534	Va Beach City School Board	(26,139)	68,458	38,299	—	46,280	6,804	1,977	27,892	181	492	585	187,811	240,208	(74,288)	(74,288)	—	
55537	Goochland County School Board	(680)	1,740	1,425	—	994	146	22	599	4	11	353	4,124	5,159	(1,595)	(1,595)	—	
55546	Isle of Wight County Schools	(782)	2,882	1,631	—	1,569	231	776	946	6	17	327	6,436	8,143	(2,518)	(2,518)	—	
55552	Lee County School Board	(1,418)	3,616	2,376	—	2,038	300	43	1,228	8	22	279	8,329	10,578	(3,271)	(3,271)	—	
55553	Loudoun County School Board	(39,394)	98,601	64,035	—	67,360	9,902	—	40,596	264	717	4,812	277,198	349,623	(108,126)	(108,126)	—	
55557	Mathews County School Board	(600)	1,553	1,014	—	758	111	40	457	3	8	124	3,097	3,936	(1,217)	(1,217)	—	
55562	Nelson County Public Schools	(746)	2,074	1,100	—	1,313	193	130	791	5	14	22	5,280	6,811	(2,107)	(2,107)	—	
55583	Russell County School Board	(1,367)	3,536	2,205	—	1,965	289	90	1,184	8	21	168	8,044	10,199	(3,154)	(3,154)	—	
55587	Southampton Co School Bd	(535)	1,374	992	—	944	139	25	569	4	10	180	3,883	4,901	(1,516)	(1,516)	—	
55595	Washington County School Board	(1,491)	3,769	2,281	—	2,490	366	32	1,501	10	26	83	10,200	12,927	(3,998)	(3,998)	—	
55599	York County School Board	(3,142)	8,317	4,780	—	4,746	698	330	2,860	19	50	204	19,260	24,631	(7,617)	(7,617)	—	
55601	Bristol City School Bd	(1,280)	3,440	1,941	—	1,821	268	193	1,097	7	19	68	7,397	9,447	(2,922)	(2,922)	—	
55606	Franklin City Public Schools	(666)	1,667	1,296	—	907	133	7	547	4	10	256	3,781	4,713	(1,457)	(1,457)	—	
55614	Portsmouth School Board	(4,618)	12,628	6,766	—	7,181	1,056	861	4,328	28	76	60	29,107	37,272	(11,527)	(11,527)	—	

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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	Deferred Investment Experience	LESS: FY 2023	PLUS: FY 2023	Deferred Investment Experience	Deferred Change In Assumptions	Deferred Change In Proportion	PLUS: FY 2023 Deferred Outflows	PLUS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Change In Proportion	PLUS: FY 2023 Employer OPEB Expense	LESS: FY 2023 Normal Employer Contributions	Calculated		Difference
							Deferred Inflows	Deferred Outflows									6/30/2023 Net OPEB Liability	6/30/2023 Actual Net OPEB Liability	
55620	Suffolk City School Board	(4,862)	12,212	8,877	—	7,935	1,167	47	4,782	31	84	1,366	32,861	41,186	(12,738)	(12,738)	—		
55638	Town of West Point School Bd	(322)	806	883	—	349	51	6	210	1	4	293	1,549	1,812	(560)	(560)	—		
55710	Valley Vo-Tech Center	(33)	97	47	—	113	17	10	68	—	1	1	457	585	(181)	(181)	—		
55711	New Horizons Technical Ctr	(192)	519	307	—	255	37	26	154	1	3	27	1,029	1,325	(409)	(409)	—		
55713	Galax City Schools	(560)	1,424	1,214	—	915	135	12	551	4	10	307	3,819	4,748	(1,469)	(1,469)	—		
55714	Norton City Schools	(273)	683	626	—	405	59	1	244	2	4	177	1,705	2,100	(649)	(649)	—		
55802	Williamsburg-James City Co Sch	(3,302)	9,239	4,809	—	5,026	739	726	3,029	20	53	39	20,242	26,088	(8,068)	(8,068)	—		
55813	Buchanan County School Board	(1,027)	2,571	1,888	—	1,999	294	1	1,205	8	21	313	8,260	10,378	(3,209)	(3,209)	—		
55851	Rapidan Service Authority	—	—	—	—	1,493	219	2	900	6	16	48	6,097	7,749	(2,396)	(2,396)	—		
55852	Virginia Dare Soil and Water Conservation District	—	—	—	—	112	16	—	68	—	1	3	458	582	(180)	(180)	—		
55853	Northern Neck Soil and Water Conservation District	(153)	383	375	—	527	77	—	317	2	6	133	2,178	2,732	(845)	(845)	—		
55854	Orange County Broadband Authority	(833)	2,086	2,043	—	1,525	224	—	919	6	16	681	6,384	7,915	(2,448)	(2,448)	—		
55855	Northern Virginia Soil and Water Conservation District	(644)	1,612	1,578	—	931	137	5	561	4	10	523	3,921	4,830	(1,494)	(1,494)	—		
55856	Blue Ridge Resource Authority	(215)	537	566	—	430	63	—	259	2	5	187	1,824	2,230	(690)	(690)	—		
55857	Peanut Soil and Water Conservation District	(174)	450	501	—	278	41	12	168	1	3	176	1,206	1,445	(447)	(447)	—		
55858	Peumansend Creek Regional Jail Authority	(885)	2,430	2,491	—	1,258	185	172	758	5	13	996	5,299	6,529	(2,019)	(2,019)	—		
55859	Williamsburg Area Transit Authority	(1,385)	3,970	3,549	—	2,180	320	390	1,314	9	23	1,126	9,199	11,316	(3,499)	(3,499)	—		

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Analysis of Change in Net OPEB Liability - VLDP 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 Deferred Investment Experience	LESS: FY 2023 Deferred Inflows Expected vs Actual Experience	LESS: FY 2023 Deferred Change In Assumptions	LESS: FY 2023 Deferred Change In Proportion	PLUS: FY 2023 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2023 Deferred Investment Experience	PLUS: FY 2023 Deferred Change In Assumptions	PLUS: FY 2023 Deferred Change In Proportion	PLUS: FY 2023 Employer OPEB Expense	PLUS: FY 2023 Normal Employer Contributions	Calculated 6/30/2023 Net OPEB Liability	Actual 6/30/2023 Net OPEB Liability	Difference
55860	Middle Peninsula Juvenile Detention Commission	(1,033)	3,139	2,713	—	1,723	253	417	1,038	7	18	866	7,248	8,943	(2,766)	(2,766)	—
55861	Breaks Interstate Park Commission	(210)	926	565	—	287	42	334	173	1	3	124	1,240	1,490	(461)	(461)	—
55862	Crater Criminal Justice Training Academy	(214)	808	309	—	297	44	213	179	1	3	1	1,149	1,540	(476)	(476)	—
55863	Central Shenandoah Criminal Justice Training Academy	(48)	270	76	—	28	4	124	17	—	—	3	90	145	(45)	(45)	—
55864	New River Valley Emergency Communications Regional Authority	(1,198)	3,505	2,028	—	1,619	238	406	976	6	17	245	6,544	8,403	(2,599)	(2,599)	—
55865	Maury Service Authority	(817)	2,048	1,726	—	1,220	179	7	735	5	13	414	5,108	6,332	(1,958)	(1,958)	—
55866	Hampton Roads Transportation Accountability Commission	(106)	289	317	—	155	23	19	94	1	2	141	651	808	(250)	(250)	—
55867	Pamunkey Regional Library	(858)	2,242	1,594	—	1,473	217	76	888	6	16	246	6,100	7,644	(2,364)	(2,364)	—
55868	Northern Virginia Transportation Authority	(1,285)	3,492	2,101	—	2,379	350	201	1,434	9	25	209	9,678	12,350	(3,819)	(3,819)	—
55869	Rsw Regional Jail Authority	(1,591)	4,061	2,738	—	2,746	404	38	1,655	11	29	374	11,233	14,254	(4,408)	(4,408)	—
55871	Portsmouth Redevelopment and Housing Authority	(1,509)	4,867	2,182	—	2,311	340	761	1,393	9	25	7	9,088	11,996	(3,710)	(3,710)	—
55872	Southwest Regional Recreation Authority	(617)	1,694	1,043	—	1,121	165	121	676	4	12	103	4,596	5,817	(1,799)	(1,799)	—
55873	Roanoke Redevelopment and Housing Authority	(2,282)	6,677	3,648	—	3,313	487	743	1,997	13	35	248	13,381	17,196	(5,318)	(5,318)	—
55880	Big Sandy Soil & Water & Conservation District	(19)	48	48	—	41	6	1	25	—	—	16	173	213	(66)	(66)	—
55884	Halifax Service Authority	(613)	1,614	944	—	828	122	69	499	3	9	32	3,389	4,300	(1,330)	(1,330)	—

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						Deferred vs Actual	Deferred Change In Assumptions								Deferred Change In Proportion	6/30/2023 Net OPEB Liability	
55886	Russell County PSA	(333)	834	751	—	500	73	2	301	2	5	198	2,110	2,593	(802)	(802)	—
55891	Tidewater Soil & Water Conservation District	(87)	257	208	—	130	19	22	78	1	1	70	522	671	(208)	(208)	—
55893	Eastern Shore Soil & Water Conservation District	—	91	—	—	54	8	71	32	—	1	1	200	278	(86)	(86)	—
55896	Virginia Resources Authority	(264)	727	615	—	456	67	52	275	2	5	156	1,925	2,368	(732)	(732)	—
55899	Shenandoah Valley Regional Airport Commission	(120)	301	314	—	206	30	—	124	1	2	103	878	1,070	(331)	(331)	—
55906	Suffolk Redevel & Housing Auth	(703)	2,206	1,018	—	982	144	311	592	4	10	3	3,864	5,097	(1,576)	(1,576)	—
55922	Piedmont Regional Jail Authority	(393)	1,114	640	—	737	108	111	444	3	8	53	3,009	3,824	(1,182)	(1,182)	—
55923	Nelson County Service Authority	(460)	1,236	720	—	634	93	67	382	2	7	42	2,576	3,288	(1,017)	(1,017)	—
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	(85)	333	201	—	134	20	84	81	1	1	64	526	698	(216)	(216)	—
55925	Fauquier Co Water & Sanitation Auth	(1,613)	4,258	2,519	—	2,640	388	170	1,591	10	28	144	10,764	13,703	(4,238)	(4,238)	—
55926	Scott County Soil & Water Conservation District	(36)	166	108	—	45	7	53	27	—	—	39	177	232	(72)	(72)	—
55927	New River Resource Authority	(377)	1,007	812	—	743	109	43	448	3	8	189	3,094	3,858	(1,193)	(1,193)	—
55930	Petersburg Redevelopment and Housing Authority	(368)	1,000	544	—	703	103	61	424	3	7	9	2,859	3,652	(1,129)	(1,129)	—
55931	Central Rappahannock Regional Library	(2,772)	6,938	4,603	—	3,908	575	25	2,355	15	42	491	16,053	20,284	(6,273)	(6,273)	—
55934	Thomas Jefferson Soil & Water Conservation Dist.	(414)	1,179	712	—	905	133	87	545	4	10	105	3,653	4,697	(1,452)	(1,452)	—

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						Deferred vs Actual	Deferred Change In Assumptions								Deferred Change In Proportion	6/30/2023 Net OPEB Liability	
55938	Colonial Soil & Water Conservation District	(306)	829	466	—	466	69	44	281	2	5	21	1,884	2,420	(749)	(749)	—
55940	Monacan Soil and Water Conservation District	(99)	248	259	—	163	24	—	98	1	2	84	697	847	(262)	(262)	—
55941	Robert E. Lee Soil and Water Conservation District	(92)	284	254	—	139	20	30	84	1	1	103	559	720	(223)	(223)	—
55945	Lonesome Pine Regional Library	(106)	296	241	—	278	41	26	167	1	3	74	1,144	1,439	(446)	(446)	—
55951	Handley Regional Library	(360)	901	748	—	524	77	2	316	2	6	168	2,198	2,722	(842)	(842)	—
55954	Potomac and Rappahannock Transportation Commission	(6,481)	17,843	9,422	—	10,388	1,527	1,295	6,260	41	111	72	42,027	53,915	(16,674)	(16,674)	—
55957	Wise County Redevelopment and Housing Authority	(300)	749	566	—	496	73	—	299	2	5	106	2,054	2,577	(797)	(797)	—
55958	Prince William Soil & Water Conservation District	(120)	361	205	—	266	39	50	160	1	3	18	1,091	1,381	(427)	(427)	—
55959	Hampton Roads Regional Jail	(1,636)	4,209	3,089	—	2,530	372	106	1,525	10	27	522	10,511	13,133	(4,062)	(4,062)	—
55960	Castlewood Water and Sewage Authority	—	262	—	—	—	—	193	—	—	—	—	(69)	—	—	—	—
55964	Virginia Biotechnology Research Partnership Authority	(806)	2,027	1,821	—	1,168	172	14	704	5	12	435	4,983	6,059	(1,874)	(1,874)	—
55967	Massanutten Regional Library	(551)	1,501	859	—	724	106	108	436	3	8	33	2,964	3,759	(1,162)	(1,162)	—
55969	Culpeper Soil and Water Conservation District	(180)	528	377	—	312	46	43	188	1	3	90	1,268	1,621	(501)	(501)	—
55972	Big Walker Soil & Water Conservation District	(51)	145	74	—	82	12	12	49	—	1	—	328	423	(131)	(131)	—
55973	Peter Francisco Soil & Water Conservation District	(29)	73	72	—	43	6	1	26	—	—	24	180	220	(68)	(68)	—

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						Deferred vs Actual Experience	Deferred Change In Assumptions								Deferred Change In Proportion	6/30/2023 Net OPEB Liability	
55974	Peaks Of Otter Soil & Water Conservation District	(58)	175	84	—	86	13	22	52	—	1	—	341	443	(137)	(137)	—
55975	New River Soil & Water Conservation District	(43)	117	93	—	69	10	6	42	—	1	17	294	361	(111)	(111)	—
55978	Evergreen Soil and Water Conservation District	(57)	267	85	—	19	3	92	11	—	—	2	43	97	(30)	(30)	—
55982	Daniel Boone Soil and Water Conservation District	(84)	314	151	—	119	18	73	72	—	1	24	460	617	(191)	(191)	—
55985	Tazewell Soil and Water Conservation District	(68)	194	129	—	95	14	16	57	—	1	24	387	494	(153)	(153)	—
55988	Henricopolis Soil and Water Conservation District	(51)	151	74	—	78	11	14	47	—	1	—	309	405	(125)	(125)	—
55990	Roanoke River Service Authority	(308)	769	735	—	468	69	1	282	2	5	241	1,959	2,429	(752)	(752)	—
55991	Lee County Public Service Authority	(471)	1,280	700	—	630	93	85	380	2	7	16	2,553	3,270	(1,011)	(1,011)	—
55993	Ferrum Water And Sewage Authority	—	—	—	—	20	3	—	12	—	—	—	82	103	(32)	(32)	—
55994	Wise County Public Service Authority	(850)	2,165	1,725	—	1,602	236	28	966	6	17	397	6,634	8,316	(2,572)	(2,572)	—
55995	Holston River Soil and Water Conservation District	(38)	109	122	—	112	16	12	67	—	1	50	473	579	(179)	(179)	—
55996	New River Valley Community Services	(18,942)	51,098	27,362	—	27,212	4,000	2,169	16,400	107	290	59	109,289	141,238	(43,680)	(43,680)	—
55999	Clinch Valley Soil & Water Conservation District	(195)	504	432	—	272	40	12	164	1	3	131	1,126	1,415	(437)	(437)	—

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Analysis of Change in Net OPEB Liability - VLDP 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	Inflows Investment Experience	LESS: FY 2023	LESS: FY 2023	LESS: FY 2023	PLUS: FY 2023	PLUS: 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 Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
Total for VRS Virginia Local Disability Program - Political Subdivisions																	
		(587,949)	1,546,991	924,668	—	1,002,376	147,355	56,957	604,099	3,928	10,665	59,118	4,088,121	5,202,614	(1,608,997)	(1,608,997)	—