Finance Div Analysis of	urement System vision Change in Net n Year Ended ar	OPEB Liabil	ment Date o	f June 30, 2	LESS: FY 2024 Deferred	LESS: FY 2024 Deferred Inflows	LESS: FY 2024 Deferred	LESS: FY 2024 Deferred Inflows Change in Proportion and Difference Between	PLUS: FY 2024 Deferred Outflows	PLUS: FY 2024 Deferred	PLUS: FY 2024 Deferred	PLUS: FY 2024 Deferred Outflows Change in Proportion and Difference Between	PLUS: FY 2024	LESS: FY 2024	Calculated 6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
Employer	.	Net OPEB	Deferred	Deferred	Investment		Change In	Actual	vs Actual	Investment	Change In	Actual	OPEB	Employer	OPEB	Net OPEB	D:#
Code	Entity VRS VLDP -	Liability	Inflows	Outflows	<u> </u>	<u> </u>	Assumptions				Assumptions	Contributions	Expense	Contributions	Liability	•	Difference
	Teacher	663,927	355,760	3,289,743	151,367	240,948		154,652	2,741,070		241,949	82,071	3,928,034	5,072,019	(895,918)	(895,918)	
	Employer Allocation																
40104	Amherst County School Board	6,377	3,351	31,275	1,484	2,363	_	1,629	26,881	_	2,373	280	38,444	49,741	(8,786)	(8,786)	_
40107	Augusta County School Board	18,325	12,293	89,014	4,209	6,700	_	6,268	76,215	_	6,727	49	108,696	141,025	(24,911)	(24,911)	_
	Bath County School Board	1,665	1,571	8,091	353	562		926	6,392	_	564	370	9,106	11,825	(2,089)	(2,089)	
40110	Bland County School Board	1,227	597	6,323	292	464		354	5,281	_	466	330	7,578	9,772	(1,726)	(1,726)	
	Buchanan County School Board	3,070	2,496	15,154	662	1,054	_	1,356	11,987	_	1,058	742	17,135	22,180	(3,918)	(3,918)	_
40116	Caroline County School Board	7,642	5,319	37,272	1,718	2,735	_	2,559	31,110	_	2,746	486	44,377	57,564	(10,168)	(10,168)	
40128	Essex County Public Schools	2,847	1,729	13,962	527	839	_	691	9,544	_	842	1,784	13,813	17,660	(3,120)	(3,120)	_
	Goochland County School Board	5,284	3,194	25,745	1,119	1,782	_	1,318	20,272	_	1,789	1,245	29,064	37,510	(6,626)	(6,626)	_
40146	Isle of Wight County Schools	9,991	5,861	48,763	2,346	3,735	_	3,406	42,492	_	3,751	229	60,666	78,628	(13,888)	(13,888)	_
	Lee County School Board	4,147	3,049	20,349	907	1,444	_	1,483	16,429	_	1,450	715	23,423	30,400	(5,370)	(5,370)	_
	Loudoun County School Board	224,075	100,747	1,123,840	50,627	80,588	_	27,114	916,781	_	80,924	38,215	1,318,170	1,696,393	(299,650)	(299,650)	_

Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VLDP Teacher Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows Outflows LESS: FY PLUS: FY 2024 Change in 2024 Change in **LESS: FY** PLUS: FY **PLUS: FY** 2024 LESS: FY 2024 Proportion and 2024 Deferred 2024 **Proportion and** Calculated Deferred **PLUS: FY** Difference Difference **Deferred** Inflows Deferred Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual **LESS: FY** PLUS: FY 6/30/2023 6/30/2024 2023 2023 Inflows Expected Inflows **Expected and** Expected Outflows Outflows Expected and **Employer** Normal Net **Net OPEB** Deferred Change In Change In **OPEB OPEB Net OPEB** Investment vs Actual **Employer Employer** Deferred Actual vs Actual Investment Actual Code Contributions Liability Difference **Entity** Liability Inflows Outflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Liability Expense Mathews County School 40157 Board 1,339 587 6,869 299 475 147 5,409 477 421 7,797 10,008 (1,768)(1,768)**Nelson County** 2,792 1,463 13,669 670 1,066 989 12,126 1,070 103 17,314 22,437 (3,963)(3,963)40162 Public Schools Russell County 40183 School Board 4,284 2,162 21,028 991 1,578 937 17,953 1,585 202 25,700 33,220 (5,868)(5,868)Southampton County School 40187 Board 4,753 3,470 23,489 886 1,411 1,678 16,047 1,416 3,040 23,186 29,693 (5,245)(5,245)Washington County School 8,702 4,276 42,350 3,271 2,386 37,207 3,284 93 53,184 68,845 40195 Board 2,055 (12,161)(12,161)York County 403 40199 School Board 19,216 11,960 93,729 4,643 7,391 9,004 84,085 7,422 119,787 155,589 (27,483)(27,483)**Bristol City** 40201 School Board 3,385 1,858 16,607 787 1,253 929 14,256 1,258 151 20,387 26,379 (4,660)(4,660)Norfolk Public 40212 Schools 60,128 40,030 302,447 13,451 21,412 18,467 243,584 21,501 12,956 348,687 450,725 (79,616)(79,616)Portsmouth 8,243 8,556 40214 School Board 23,972 11,375 121,239 5,157 8,208 3,314 93,381 134,660 172,791 (30,522)(30,522)Radford City 2,564 1,428 12,664 572 910 547 10,357 914 368 14,842 19,165 (3,385)(3,385)40215 School Board Suffolk City 40220 School Board 23,645 15,031 115,447 5,688 9,054 11,044 103,001 9,092 581 146,809 190,592 (33,666)(33,666)Franklin City

1,969

13,475

1,189

650

19,177

24,934

(4,404)

(4,404)

40232 Public Schools

3,430

3,311

16,805

744

1,184

Finance Division LESS: FY 2024 PLUS: FY 2024 Analysis of Change in Net OPEB Liability - VLDP Teacher Deferred Deferred For the Plan Year Ended and Measurement Date of June 30, 2024 Inflows Outflows LESS: FY PLUS: FY 2024 Change in 2024 Change in **LESS: FY** PLUS: FY **PLUS: FY** 2024 LESS: FY 2024 Proportion and 2024 Deferred 2024 **Proportion and** Calculated Deferred **PLUS: FY** Difference Difference Deferred **Deferred** Inflows Between Outflows Deferred Deferred Between 2024 LESS: FY 2024 6/30/2024 Actual PLUS: FY **LESS: FY** 6/30/2023 Net 6/30/2024 2023 2023 Inflows Expected Inflows **Expected and** Expected Outflows Outflows Expected and **Employer** Normal **Net OPEB** Deferred Change In Change In **OPEB OPEB Net OPEB** Investment vs Actual Actual **Employer Employer** Deferred vs Actual Investment Actual Code **Entity** Liability Inflows Outflows Experience Experience Assumptions Contributions Experience Experience Assumptions Contributions Contributions Liability Liability Difference Expense Chesapeake 42,601 40233 Public Schools 70,762 349,225 16,330 25,994 21,096 295,712 26,102 4,916 423,077 547,179 (96,654)(96,654)Virginia Beach City School 40234 Board 117,722 55,364 574,523 27,214 43,320 21,861 492,814 43,500 2,683 705,652 911,893 (161,076)(161,076)Town of West Point School 1,029 969 5,038 263 419 984 4,769 421 38 6,746 8,827 (1,559)(1,559)40306 Board Galax City 40313 Schools 2,140 1,055 10,733 477 760 339 8,644 763 448 12,430 15,996 (2.825)(2,825)Norton City 1,218 534 258 410 126 4,667 412 810 6,779 6,515 8,636 (1,525)(1,525)40314 Schools Williamsburg-James City County School 40402 Board 22,437 14,110 108,991 5,349 8,514 9,583 96,858 8,550 60 137,987 179,223 (31,658)(31,658)Valley Vocational 40410 Technical Center 665 419 3,321 146 232 187 2,642 233 157 3,794 4,887 (863)(863)**New Horizons** 1,272 40415 Technical Center 3,589 1,812 17,860 796 1,267 586 14,413 694 20,688 26,670 (4,711)(4,711)Northern Neck Regional Vocational 40416 Center 309 382 1,509 77 122 338 1,386 122 7 1,951 2,564 (453)(453)Amelia-Nottoway Vocational 40418 Center 134 100 676 29 47 52 533 47 38 765 987 (174)(174)

Finance Division Analysis of Change in Net OPEB Liability - VLDP Teacher 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	Deferred	LESS: FY 2024	Proportion and	Deferred	PLUS: FY 2024	PLUS: FY 2024	Proportion and			Calculated		
					Deferred	Inflows	Deferred	Difference Between	Outflows	Deferred	Deferred	Difference Between	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Expected and	Expected	Outflows	Outflows	Expected and	Employer	Normal	Net	6/30/2024	
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
40421	Northern Neck Regional Special Education Program	110	259	584	38	61	_	372	689		61	46	939	1,274	(225)	(225)	_
	Regional Special Education	110 952	259 997	584 4,637	38	61	_	372 613	689 3,678	_							