

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated	Actual	Difference	
						Deferred vs Actual Experience	Deferred Change In Assumptions	Deferred Change In Proportion						Deferred vs Actual Experience	6/30/2021 Net OPEB Liability		6/30/2021 Net OPEB Liability
VRS Group Life Plan Total		1,668,836,297	96,029,119	286,825,643	277,886,593	8,871,086	159,297,140	50,306,744	132,789,241	—	64,185,966	50,306,744	47,108,275	111,797,083	1,164,271,353	1,164,271,353	—
Employer Allocation																	
11111	Supreme Court - Judges	116,151	7,804	16,748	19,285	616	11,055	3,668	9,216	—	4,455	—	2,305	7,758	80,801	80,801	—
11113	Circuit Courts - Judges	2,382,264	131,933	393,008	395,599	12,629	226,775	49,214	189,039	—	91,375	40,041	59,186	159,156	1,657,457	1,657,457	—
11114	General District Courts - Judges	1,633,958	85,135	280,260	267,299	8,533	153,228	46,683	127,730	—	61,740	36,118	38,772	107,538	1,119,912	1,119,912	—
11115	Juvenile and Domestic Relations District Courts - Judges	1,698,208	138,308	352,812	282,222	9,009	161,782	64,303	134,861	—	65,187	87,305	42,233	113,540	1,182,434	1,182,434	—
11125	Virginia Court of Appeals - Judges	151,363	22,210	21,826	25,149	803	14,416	14,429	12,017	—	5,809	—	707	10,116	105,367	105,367	—
11171	State Corporation Commission - Commissioners	37,882	9,043	8,652	7,086	226	4,062	5,881	3,386	—	1,637	6,028	472	2,852	29,689	29,689	—
11191	VA Worker's Compensation Comm. - Commissioners	43,056	5,011	8,092	7,336	234	4,205	2,506	3,506	—	1,695	2,065	730	2,953	30,737	30,737	—
21156	Department of State Police - Troopers	10,671,040	703,596	1,961,487	1,733,179	55,329	993,536	455,956	828,206	—	400,328	297,721	257,433	697,277	7,261,560	7,261,560	—
30100	Senate	551,217	27,623	89,816	94,287	3,010	54,050	8,585	45,055	—	21,778	19,441	17,603	37,932	395,037	395,037	—
30101	House of Delegates	936,551	35,989	141,648	160,896	5,136	92,233	6,138	76,885	—	37,164	25,826	32,481	64,732	674,113	674,113	—
30103	Magistrate System	1,578,886	130,078	244,758	264,798	8,453	151,794	61,734	126,535	—	61,163	22,201	28,640	106,532	1,109,434	1,109,434	—
30107	Division of Legislative Services	470,945	43,603	67,907	77,614	2,478	44,492	25,190	37,088	—	17,927	—	4,520	31,221	325,181	325,181	—
30109	Division of Legislative Automated Systems	138,680	11,898	26,692	23,565	752	13,508	5,282	11,261	—	5,443	7,047	3,681	9,481	98,730	98,730	—
30110	Joint Legislative Audit and Review Commission	235,806	14,538	57,666	38,821	1,239	22,254	7,541	18,551	—	8,967	18,680	9,245	15,617	162,649	162,649	—
30111	Supreme Court	1,602,917	85,162	252,326	268,550	8,573	153,945	27,317	128,328	—	62,029	23,687	41,779	108,040	1,125,151	1,125,151	—
30112	Judicial Inquiry and Review Commission	31,040	1,794	4,475	5,780	185	3,313	668	2,762	—	1,335	2,709	1,323	2,325	24,217	24,217	—
30114	General District Courts	2,716,198	176,127	435,002	447,925	14,299	256,771	86,006	214,043	—	103,461	30,525	56,544	180,206	1,876,689	1,876,689	—
30115	Juvenile and Domestic Relations District Courts	1,646,641	93,900	274,498	272,218	8,690	156,047	40,264	130,080	—	62,877	26,099	42,157	109,517	1,140,520	1,140,520	—

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						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
30116	Combined District Courts	499,315	76,798	77,024	79,003	2,522	45,288	65,829	37,752	—	18,248	3,539	(3,201)	31,783	331,002	331,002	—
30117	Virginia State Bar	540,703	51,376	82,175	89,146	2,846	51,103	29,249	42,599	—	20,591	3,406	5,207	35,865	373,498	373,498	—
30119	Office of the Lieutenant Governor	17,022	1,912	3,104	2,418	77	1,386	2,983	1,155	—	558	500	(78)	972	10,129	10,129	—
30121	Office of the Governor	322,085	30,658	99,426	54,633	1,744	31,318	16,301	26,106	—	12,619	43,752	19,075	21,977	228,896	228,896	—
30122	Department of Planning and Budget	332,599	23,294	50,255	53,104	1,695	30,442	18,811	25,376	—	12,266	1,857	2,771	21,363	222,493	222,493	—
30123	Department of Military Affairs	1,203,231	57,477	212,666	200,968	6,416	115,204	14,284	96,033	—	46,419	34,391	34,840	80,852	842,001	842,001	—
30125	Virginia Court of Appeals	306,732	30,314	44,228	53,827	1,718	30,856	16,769	25,721	—	12,433	12,189	7,183	21,654	225,520	225,520	—
30127	Department of Emergency Management	692,234	86,147	209,132	140,138	4,474	80,334	51,044	66,966	—	32,369	181,177	69,751	56,380	587,142	587,142	—
30128	Virginia Veterans Care Center	770,501	38,127	168,087	126,855	4,050	72,719	17,445	60,618	—	29,301	45,762	27,371	51,034	531,490	531,490	—
30129	Department of Human Resource Management	698,408	21,182	131,083	115,823	3,697	66,395	2,344	55,347	—	26,753	22,926	26,593	46,598	485,269	485,269	—
30132	State Board of Elections	305,564	9,125	128,675	53,021	1,693	30,394	—	25,336	—	12,247	69,905	35,080	21,332	222,142	222,142	—
30133	Auditor of Public Accounts	698,074	62,673	111,661	114,517	3,656	65,646	40,715	54,722	—	26,451	7,006	13,135	46,070	479,796	479,796	—
30136	Virginia Information Technologies Agency (VITA)	1,676,346	86,187	253,640	284,222	9,073	162,929	27,049	135,817	—	65,649	30,864	47,214	114,347	1,190,817	1,190,817	—
30140	Department of Criminal Justice Services	649,011	21,440	153,591	113,934	3,637	65,312	1,583	54,444	—	26,316	73,923	36,111	45,836	477,352	477,352	—
30141	Office of the Attorney General and Department of Law	2,462,702	183,678	371,177	414,912	13,245	237,847	79,316	198,268	—	95,836	34,428	46,883	166,925	1,738,373	1,738,373	—
30143	Office of the Attorney General - Division of Debt Collection	111,144	19,969	21,681	16,145	515	9,255	23,019	7,715	—	3,729	3,981	(1,785)	6,494	67,644	67,644	—
30146	Science Museum of Virginia	296,218	16,634	42,712	44,712	1,427	25,631	26,683	21,366	—	10,328	—	1,939	17,989	187,331	187,331	—
30147	Office of the State Inspector General	262,174	16,053	55,735	41,739	1,332	23,926	13,748	19,945	—	9,641	13,253	7,080	16,793	174,873	174,873	—
30148	Virginia Commission for the Arts	26,201	5,375	7,897	4,363	139	2,501	3,716	2,085	—	1,008	3,168	813	1,755	18,279	18,279	—
30151	Department of Accounts	967,090	46,343	168,590	160,618	5,127	92,074	14,501	76,752	—	37,099	21,899	29,295	64,619	672,949	672,949	—
30152	Department of the Treasury	637,996	26,211	112,597	108,404	3,461	62,142	4,237	51,801	—	25,039	25,747	21,841	43,612	454,182	454,182	—

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						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In			6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
30154	Department of Motor Vehicles	7,657,789	498,445	1,172,068	1,260,910	40,253	722,811	249,038	602,531	—	291,244	54,902	130,330	507,280	5,282,881	5,282,881	—
30156	Department of State Police	2,992,725	140,764	460,612	529,735	16,911	303,668	35,622	253,136	—	122,358	160,031	110,105	213,121	2,219,450	2,219,450	—
30157	Compensation Board	76,766	11,653	14,971	13,505	431	7,742	6,395	6,454	—	3,119	6,202	866	5,432	56,584	56,584	—
30160	Virginia Criminal Sentencing Commission	54,571	3,513	10,304	9,031	288	5,177	1,573	4,316	—	2,086	1,944	1,416	3,634	37,839	37,839	—
30161	Department of Taxation	3,931,779	222,447	566,928	629,719	20,103	360,983	190,023	300,914	—	145,452	—	58,864	253,345	2,638,355	2,638,355	—
30162	Department of Accounts - Transfer Payments (CHRF)	9,679	289	1,396	1,612	51	924	—	770	—	372	—	273	647	6,753	6,753	—
30164	Virginia Management Fellows Administration	55,406	1,655	44,434	5,669	181	3,250	15,761	2,709	—	1,309	28,189	6,059	2,281	23,751	23,751	—
30165	Department of Housing and Community Development	544,207	17,987	87,825	105,875	3,380	60,692	1,335	50,593	—	24,455	74,571	33,475	42,593	443,588	443,588	—
30166	Secretary of the Commonwealth	79,436	7,290	18,854	14,367	459	8,236	3,659	6,865	—	3,318	11,032	3,603	5,776	60,193	60,193	—
30171	State Corporation Commission	3,981,176	237,067	630,416	658,980	21,037	377,757	109,440	314,896	—	152,211	35,546	102,804	265,116	2,760,954	2,760,954	—
30172	State Lottery Department	1,739,262	83,443	309,593	314,456	10,039	180,261	21,256	150,264	—	72,633	156,291	77,711	126,509	1,317,490	1,317,490	—
30174	Virginia College Savings Plan	770,501	23,009	191,437	138,137	4,410	79,187	—	66,010	—	31,907	105,929	50,150	55,576	578,759	578,759	—
30180	Secretary of Administration	90,952	2,717	26,646	17,757	567	10,179	—	8,485	—	4,101	21,927	8,507	7,143	74,397	74,397	—
30181	Department of Labor and Industry	675,712	46,921	106,746	119,158	3,804	68,307	19,914	56,940	—	27,523	36,961	21,049	47,937	499,240	499,240	—
30182	Virginia Employment Commission	2,826,175	256,237	460,366	580,311	18,525	332,660	119,275	277,304	—	134,040	527,351	154,846	233,468	2,431,348	2,431,348	—
30183	Secretary of Natural Resources	38,384	3,796	6,294	6,391	204	3,664	1,945	3,054	—	1,476	584	554	2,572	26,778	26,778	—
30184	Secretary of Technology	—	17,890	—	—	—	—	14,190	—	—	—	—	(3,701)	(1)	—	—	—
30185	Secretary of Education	38,384	7,714	9,933	6,391	204	3,664	5,095	3,054	—	1,476	3,097	912	2,572	26,778	26,778	—
30186	Secretary of Transportation	37,215	17,431	9,831	6,530	208	3,743	12,266	3,121	—	1,508	5,090	(1,797)	2,629	27,361	27,361	—
30187	Secretary of Public Safety	52,902	9,297	7,628	7,225	231	4,142	12,147	3,453	—	1,669	—	(2,770)	2,907	30,271	30,271	—
30188	Secretary of Health and Human Resources	37,048	6,546	7,726	4,946	158	2,835	9,487	2,364	—	1,143	1,833	(1,064)	1,994	20,724	20,724	—
30190	Secretary of Finance	41,554	3,992	13,245	6,919	221	3,966	1,628	3,306	—	1,598	5,303	2,000	2,784	28,990	28,990	—

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						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
30191	Virginia Workers' Compensation Commission	1,534,829	88,129	251,206	251,321	8,023	144,068	51,074	120,095	—	58,050	23,589	35,078	101,111	1,052,967	1,052,967	—
30192	Secretary of Commerce and Trade	49,564	16,154	27,715	6,419	205	3,680	19,993	3,067	—	1,483	15,573	1,648	2,582	26,895	26,895	—
30193	Secretary of Agriculture and Forestry	24,698	10,306	10,605	4,141	132	2,374	7,739	1,979	—	956	5,337	727	1,665	17,347	17,347	—
30194	Department of General Services	3,052,135	141,319	509,757	495,027	15,803	283,772	91,615	236,551	—	114,341	56,346	68,472	199,157	2,074,033	2,074,033	—
30199	Department of Conservation and Recreation	2,002,103	101,524	332,515	331,769	10,591	190,185	40,243	158,537	—	76,632	30,245	59,762	133,476	1,390,024	1,390,024	—
30200	Office of Children's Services	84,943	5,138	20,932	13,644	436	7,821	4,217	6,520	—	3,152	5,673	4,279	5,489	57,166	57,166	—
30201	Department of Education - Central Office Operations	1,946,531	80,672	398,973	343,662	10,971	197,003	17,338	164,220	—	79,379	176,503	98,756	138,260	1,439,854	1,439,854	—
30202	The Library of Virginia	569,908	23,141	84,090	96,343	3,076	55,228	4,123	46,038	—	22,253	7,951	15,982	38,760	403,653	403,653	—
30203	Woodrow Wilson Rehabilitation Center	891,993	186,922	132,388	134,164	4,283	76,909	189,982	64,111	—	30,989	2,655	(22,857)	53,977	562,110	562,110	—
30204	The College of William and Mary	13,350,857	693,949	2,144,357	2,175,296	69,443	1,246,978	440,386	1,039,474	—	502,448	147,417	331,380	875,149	9,113,916	9,113,916	—
30207	University of Virginia - Academic Division	27,900,106	833,163	5,247,703	4,502,791	143,744	2,581,203	633,621	2,151,677	—	1,040,050	865,739	995,357	1,811,526	18,865,504	18,865,504	—
30208	Virginia Polytechnic Institute and State University	50,293,552	1,501,883	8,929,330	8,384,617	267,666	4,806,441	—	4,006,623	—	1,936,670	1,292,483	1,859,397	3,373,228	35,129,326	35,129,326	—
30209	University of Virginia Medical Center	2,616,068	415,064	377,215	418,581	13,363	239,949	340,913	200,020	—	96,683	—	(15,674)	168,398	1,753,742	1,753,742	—
30211	Virginia Military Institute	2,757,918	101,258	479,195	456,901	14,586	261,916	21,950	218,332	—	105,535	63,309	86,307	183,816	1,914,295	1,914,295	—
30212	Virginia State University	3,488,202	259,134	529,355	544,269	17,375	311,999	275,613	260,081	—	125,715	18,579	26,208	218,967	2,280,341	2,280,341	—
30213	Norfolk State University	4,277,895	268,512	658,300	720,282	22,994	412,898	101,692	344,190	—	166,370	64,411	102,358	289,779	3,017,791	3,017,791	—
30214	Longwood University	3,866,694	246,532	611,574	584,534	18,660	335,082	363,749	279,322	—	135,015	38,045	32,201	235,165	2,449,045	2,449,045	—
30215	University of Mary Washington	3,609,025	289,146	544,893	553,272	17,662	317,161	348,382	264,383	—	127,794	17,253	14,422	222,589	2,318,064	2,318,064	—
30216	James Madison University	16,325,892	487,529	2,754,167	2,666,377	85,120	1,528,488	230,990	1,274,139	—	615,877	291,044	514,793	1,072,716	11,171,416	11,171,416	—
30217	Radford University	6,985,915	364,975	1,471,249	1,120,800	35,780	642,493	304,717	535,579	—	258,881	369,139	207,316	450,910	4,695,856	4,695,856	—

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						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
30218	Virginia School for Deaf and Blind	500,150	31,478	75,179	83,394	2,662	47,805	10,834	39,850	—	19,262	2,969	9,113	33,550	349,398	349,398	—
30221	Old Dominion University	14,269,719	552,554	2,102,102	2,313,072	73,841	1,325,958	368,200	1,105,311	—	534,271	36,016	307,040	930,576	9,691,162	9,691,162	—
30222	Department of Professional and Occupational Regulation	857,281	86,093	138,691	135,470	4,325	77,657	77,022	64,735	—	31,291	10,617	5,230	54,500	567,582	567,582	—
30223	Department of Health Professions	1,351,257	43,656	296,489	228,534	7,296	131,006	1,956	109,206	—	52,787	95,536	62,278	91,942	957,497	957,497	—
30226	Board of Accountancy	72,928	3,154	15,620	11,060	353	6,340	5,553	5,285	—	2,555	4,127	1,664	4,449	46,338	46,338	—
30233	Board of Bar Examiners	44,892	6,712	6,473	7,169	229	4,110	5,672	3,426	—	1,656	—	(109)	2,885	30,039	30,039	—
30234	Cooperative Extension and Agricultural Research Service	399,520	15,073	77,611	68,193	2,177	39,092	2,213	32,586	—	15,751	23,446	16,057	27,434	285,713	285,713	—
30236	Virginia Commonwealth University	39,952,108	1,204,624	7,058,110	6,511,939	207,883	3,732,937	630,245	3,111,757	—	1,504,121	995,862	1,275,775	2,619,831	27,283,302	27,283,302	—
30238	Virginia Museum of Fine Arts	1,046,360	31,247	225,421	177,820	5,677	101,934	—	84,972	—	41,073	70,350	53,407	71,540	745,017	745,017	—
30239	Frontier Culture Museum of Virginia	113,314	7,153	19,338	17,257	551	9,892	9,796	8,246	—	3,986	2,383	995	6,942	72,301	72,301	—
30241	Richard Bland College	559,060	66,549	131,233	83,950	2,680	48,124	78,647	40,116	—	19,391	32,700	12,317	33,773	351,726	351,726	—
30242	Christopher Newport University	4,802,410	160,479	826,844	791,310	25,261	453,615	47,164	378,131	—	182,776	99,965	154,166	318,354	3,315,379	3,315,379	—
30245	State Council of Higher Education for Virginia	336,437	10,047	73,134	52,937	1,690	30,346	13,667	25,296	—	12,227	17,804	13,055	21,299	221,793	221,793	—
30246	University of Virginia's College at Wise	744,968	65,845	117,626	121,853	3,890	69,852	41,320	58,228	—	28,146	8,255	8,654	49,022	510,533	510,533	—
30247	George Mason University	29,463,806	964,095	5,572,411	5,043,864	161,017	2,891,371	49,854	2,410,231	—	1,165,027	1,641,236	1,235,785	2,029,207	21,132,456	21,132,456	—
30261	Virginia Community College System - Central Office Operations	1,458,897	200,670	273,125	254,100	8,112	145,661	121,767	121,422	—	58,692	86,644	43,277	102,227	1,064,610	1,064,610	—
30262	Department of Rehabilitative Services	3,853,343	521,359	555,619	670,068	21,391	384,113	305,975	320,195	—	154,772	125,960	38,520	269,575	2,807,408	2,807,408	—
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	89,950	16,928	21,772	14,589	466	8,363	13,030	6,971	—	3,370	5,703	2,292	5,869	61,125	61,125	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Deferred Investment Experience	PLUS: FY 2021 Deferred Change In Assumptions	PLUS: FY 2021 Deferred Change In Proportion	Calculated 6/30/2021 Net OPEB Liability	LESS: FY 2021 Normal Employer Contributions	6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Change In Assumptions	Deferred Change In Proportion									
30268	Virginia Institute of Marine Science	1,776,643	131,365	259,366	293,643	9,374	168,329	65,531	140,318	—	67,825	2,580	25,933	118,135	1,230,286	1,230,286	—
30270	Virginia Community College System - Shared Services	405,027	12,095	294,383	64,581	2,062	37,021	12,682	30,860	—	14,917	173,542	70,846	25,981	270,577	270,577	—
30275	New River Community College	627,149	78,060	90,430	103,957	3,319	59,593	45,177	49,676	—	24,012	—	956	41,823	435,554	435,554	—
30276	Southside Virginia Community College	683,221	170,116	98,514	107,097	3,419	61,393	136,442	51,177	—	24,737	—	(30,588)	43,088	448,710	448,710	—
30277	Paul D. Camp Community College	292,380	23,189	42,158	47,213	1,507	27,065	16,230	22,561	—	10,905	—	1,942	18,994	197,810	197,810	—
30278	Rappahannock Community College	543,206	29,110	97,355	88,062	2,811	50,481	18,922	42,081	—	20,341	15,308	11,972	35,429	368,958	368,958	—
30279	Danville Community College	534,361	139,606	77,050	87,173	2,783	49,972	99,253	41,656	—	20,135	—	(19,224)	35,071	365,232	365,232	—
30280	Northern Virginia Community College	9,624,680	1,001,712	1,442,023	1,536,046	49,036	880,531	762,688	734,006	—	354,794	43,858	(35,131)	617,968	6,435,627	6,435,627	—
30282	Piedmont Virginia Community College	923,701	83,255	147,012	157,034	5,013	90,019	44,319	75,039	—	36,271	24,017	22,221	63,177	657,930	657,930	—
30283	J. Sargeant Reynolds Community College	1,710,223	440,244	246,600	276,164	8,816	158,309	322,670	131,966	—	63,788	—	(65,506)	111,103	1,157,053	1,157,053	—
30284	Eastern Shore Community College	210,607	36,273	33,672	33,263	1,062	19,068	30,871	15,895	—	7,683	1,956	(1,733)	13,382	139,363	139,363	—
30285	Patrick Henry Community College	843,263	47,720	163,716	142,917	4,562	81,927	16,924	68,294	—	33,011	41,687	32,353	57,497	598,785	598,785	—
30286	Virginia Western Community College	1,118,287	137,827	161,247	181,599	5,797	104,101	95,324	86,778	—	41,946	—	(2,860)	73,059	760,851	760,851	—
30287	Dabney S. Lancaster Community College	259,003	56,383	37,346	43,851	1,400	25,137	36,602	20,954	—	10,129	3,201	(3,970)	17,642	183,722	183,722	—
30288	Wytheville Community College	471,613	58,625	68,003	64,803	2,069	37,148	95,068	30,966	—	14,968	—	(11,503)	26,070	271,508	271,508	—
30290	John Tyler Community College	1,342,412	126,164	200,964	216,724	6,919	124,236	88,207	103,562	—	50,059	5,985	4,073	87,189	908,016	908,016	—
30291	Blue Ridge Community College	834,084	77,136	121,244	136,609	4,361	78,310	44,913	65,279	—	31,554	751	3,947	54,958	572,356	572,356	—
30292	Central Virginia Community College	693,569	39,686	113,444	110,793	3,537	63,512	32,094	52,943	—	25,591	10,131	10,230	44,575	464,195	464,195	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Deferred Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
30293	Thomas Nelson Community College	1,450,386	414,714	209,133	209,276	6,681	119,967	428,395	100,004	—	48,338	—	(78,983)	84,194	876,813	876,813	—
30294	Southwest Virginia Community College	540,035	68,388	113,876	98,177	3,134	56,280	37,825	46,914	—	22,677	64,856	17,256	39,497	411,337	411,337	—
30295	Tidewater Community College	3,773,740	1,024,748	544,141	603,792	19,275	346,121	789,441	288,524	—	139,463	—	(151,063)	242,913	2,529,729	2,529,729	—
30296	Virginia Highlands Community College	475,117	58,884	68,507	70,944	2,265	40,669	70,321	33,901	—	16,387	—	(5,802)	28,543	297,238	297,238	—
30297	Germanna Community College	1,159,174	76,973	210,524	194,854	6,220	111,699	29,751	93,112	—	45,007	43,212	30,350	78,392	816,388	816,388	—
30298	Lord Fairfax Community College	997,797	110,025	143,873	170,067	5,429	97,490	58,670	81,267	—	39,282	17,362	10,750	68,420	712,534	712,534	—
30299	Mountain Empire Community College	527,353	39,593	76,040	91,564	2,923	52,488	16,070	43,754	—	21,149	16,622	11,078	36,837	383,627	383,627	—
30301	Department of Agriculture and Consumer Services	2,066,854	111,609	298,022	336,298	10,736	192,781	70,706	160,702	—	77,678	—	36,000	135,299	1,409,001	1,409,001	—
30310	Virginia Economic Development Partnership	916,024	34,401	267,365	165,565	5,285	94,909	5,418	79,116	—	38,242	161,018	70,022	66,608	693,673	693,673	—
30320	Virginia Tourism Authority	446,915	18,322	90,701	74,196	2,369	42,532	5,010	35,455	—	17,138	19,225	18,465	29,852	310,860	310,860	—
30330	Virginia - Israel Advisory Board	8,177	4,143	5,189	1,362	43	781	2,759	651	—	315	3,084	18	549	5,705	5,705	—
30350	Department of Small Business and Supplier Diversity	234,639	7,007	57,966	37,265	1,190	21,362	8,003	17,807	—	8,607	17,838	11,008	14,991	156,129	156,129	—
30400	Jamestown-Yorktown Commemoration	43,056	19,148	36,183	—	—	—	46,215	—	—	—	19,586	607	(1)	—	—	—
30402	Marine Resources Commission	348,453	12,573	57,140	56,772	1,812	32,544	7,294	27,129	—	13,113	4,522	10,473	22,840	237,861	237,861	—
30403	Department of Game and Inland Fisheries	1,315,544	121,809	230,178	216,557	6,913	124,140	75,791	103,483	—	50,020	25,232	31,930	87,123	907,316	907,316	—
30405	Virginia Racing Commission	22,529	4,195	5,417	5,141	164	2,947	2,123	2,457	—	1,187	7,909	1,123	2,069	21,539	21,539	—
30407	Virginia Port Authority	20,360	9,746	2,936	3,390	108	1,943	6,432	1,620	—	783	—	(2,131)	1,365	14,204	14,204	—
30409	Department of Mines, Minerals and Energy	1,005,974	121,397	145,053	159,090	5,079	91,198	103,946	76,022	—	36,746	—	(5,226)	64,002	666,545	666,545	—
30411	Department of Forestry	965,088	69,065	139,158	153,699	4,907	88,107	60,838	73,446	—	35,501	—	9,403	61,835	643,959	643,959	—
30413	Commission on Virginia Alcohol Safety Action Program	49,064	4,494	7,075	7,725	247	4,428	4,355	3,692	—	1,784	—	271	3,108	32,367	32,367	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated	Actual	Difference
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In	6/30/2021 Net OPEB Liability			6/30/2021 Net OPEB Liability		
30417	Gunston Hall	20,860	3,468	3,136	2,834	90	1,625	4,728	1,354	—	655	104	(1,012)	1,140	11,876	11,876	—
30423	Department of Historic Resources	214,779	13,602	32,755	38,070	1,215	21,824	5,138	18,192	—	8,793	11,664	6,794	15,317	159,505	159,505	—
30425	Jamestown - Yorktown Foundation	592,437	23,543	100,502	95,121	3,037	54,527	20,137	45,454	—	21,971	10,617	16,100	38,268	398,530	398,530	—
30440	Department of Environmental Quality	4,326,792	268,579	643,791	713,502	22,777	409,011	127,721	340,950	—	164,804	16,098	76,012	287,050	2,989,383	2,989,383	—
30454	Office of Commonwealth Preparedness	58,910	4,794	13,981	9,726	310	5,575	2,703	4,648	—	2,247	4,437	1,923	3,915	40,749	40,749	—
30505	Department of Rail and Public Transportation	437,402	26,934	117,595	75,863	2,422	43,488	10,669	36,251	—	17,523	53,691	26,602	30,520	317,846	317,846	—
30506	Motor Vehicle Dealer Board	108,140	7,710	15,592	17,451	557	10,004	5,920	8,339	—	4,031	—	1,439	7,019	73,116	73,116	—
30510	Virginia Department of Transportation	9,471,647	442,707	1,638,201	1,534,712	48,993	879,766	311,083	733,368	—	354,486	202,876	255,142	617,434	6,430,037	6,430,037	—
30511	Virginia Department of Transportation	2,722,540	147,150	491,419	439,978	14,046	252,215	111,255	210,245	—	101,626	65,278	82,473	177,008	1,843,391	1,843,391	—
30512	Virginia Department of Transportation	3,331,331	249,592	496,681	548,215	17,501	314,261	136,465	261,967	—	126,626	13,209	47,826	220,553	2,296,875	2,296,875	—
30513	Virginia Department of Transportation	2,464,705	145,675	475,309	400,990	12,801	229,866	97,169	191,615	—	92,620	82,090	80,795	161,322	1,680,043	1,680,043	—
30514	Virginia Department of Transportation	3,708,655	251,513	550,172	617,881	19,725	354,197	107,702	295,257	—	142,717	10,602	78,271	248,581	2,588,757	2,588,757	—
30515	Virginia Department of Transportation	3,827,977	215,536	622,723	631,053	20,145	361,748	107,701	301,551	—	145,760	43,643	106,726	253,880	2,643,943	2,643,943	—
30516	Virginia Department of Transportation	2,355,396	165,166	507,162	381,955	12,193	218,954	119,534	182,519	—	88,224	110,301	92,149	153,666	1,600,291	1,600,291	—
30517	Virginia Department of Transportation	2,221,388	102,861	425,008	372,007	11,876	213,251	28,402	177,765	—	85,926	75,911	94,967	149,664	1,558,610	1,558,610	—
30518	Virginia Department of Transportation	2,757,418	169,269	403,652	455,012	14,526	260,833	84,500	217,429	—	105,098	3,584	55,156	183,053	1,906,378	1,906,378	—
30519	Virginia Department of Transportation	4,708,956	248,066	690,701	785,391	25,072	450,222	83,214	375,302	—	181,409	13,229	114,190	315,972	3,290,580	3,290,580	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
30601	Department of Health	14,739,996	807,215	2,177,807	2,418,169	77,196	1,386,204	410,470	1,155,532	—	558,546	40,561	272,342	972,856	10,131,490	10,131,490	—
30602	Department of Medical Assistance Services	2,978,706	94,263	712,243	524,872	16,756	300,880	4,083	250,812	—	121,234	346,224	177,833	211,162	2,199,076	2,199,076	—
30606	Virginia Board for People With Disabilities	50,065	3,247	9,358	8,726	279	5,002	1,153	4,170	—	2,015	3,256	1,832	3,509	36,558	36,558	—
30701	Department of Corrections - Central Administration	1,938,186	57,879	385,466	331,991	10,598	190,312	—	158,643	—	76,683	122,981	88,513	133,563	1,390,955	1,390,955	—
30702	Department for the Blind and Vision Impaired	614,966	65,424	102,506	101,790	3,249	58,351	39,479	48,641	—	23,511	8,751	11,506	40,951	426,473	426,473	—
30703	Central State Hospital	3,140,082	159,285	618,047	489,581	15,629	280,650	186,282	233,948	—	113,083	131,182	60,785	196,963	2,051,213	2,051,213	—
30704	Eastern State Hospital	2,537,465	421,282	488,753	435,170	13,892	249,459	239,433	207,948	—	100,515	155,404	2,417	175,075	1,823,249	1,823,249	—
30705	Southwestern Virginia Mental Health Institute	1,938,854	78,057	384,764	322,154	10,284	184,673	18,580	153,943	—	74,411	83,769	70,768	129,608	1,349,739	1,349,739	—
30706	Western State Hospital	2,737,226	93,554	489,132	444,757	14,198	254,955	57,968	212,529	—	102,730	67,301	90,020	178,934	1,863,416	1,863,416	—
30707	Central Virginia Training Center	577,918	1,371,756	83,331	13,589	434	7,790	1,357,297	6,493	—	3,139	—	(434,466)	5,466	56,933	56,933	—
30708	Commonwealth Center for Children and Adolescents	621,308	37,870	185,608	93,537	2,986	53,619	55,636	44,697	—	21,605	73,030	22,402	37,633	391,893	391,893	—
30711	Virginia Correctional Enterprises	709,923	131,870	145,424	113,128	3,611	64,850	111,766	54,059	—	26,130	28,590	7,695	45,513	473,975	473,975	—
30716	Virginia Correctional Center for Women	426,221	46,372	65,359	80,532	2,571	46,164	23,173	38,482	—	18,601	45,357	12,570	32,398	337,406	337,406	—
30718	Bland Correctional Center	293,215	25,020	45,421	49,158	1,569	28,180	10,227	23,490	—	11,354	3,691	3,522	19,778	205,959	205,959	—
30720	Department of Behavioral Health & Developmental Services	2,942,492	87,870	836,005	503,447	16,072	288,599	—	240,574	—	116,286	352,745	216,010	202,544	2,109,310	2,109,310	—
30723	Southeastern Virginia Training Center	945,730	78,308	178,617	149,864	4,784	85,909	65,836	71,613	—	34,615	33,777	9,152	60,294	627,891	627,891	—
30724	Catawba Hospital	1,027,169	47,819	160,064	186,490	5,953	106,904	11,723	89,115	—	43,075	77,012	43,314	75,028	781,342	781,342	—
30725	Northern Virginia Training Center	—	432,631	—	—	—	—	270,679	—	—	—	—	(161,952)	—	—	—	—
30726	Southside Virginia Training Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System

Finance Division

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
30728	Northern Virginia Mental Health Institute	1,772,638	76,608	501,788	291,864	9,317	167,310	28,663	139,469	—	67,415	190,980	92,088	117,422	1,222,834	1,222,834	—
30729	Piedmont Geriatric Hospital	1,234,438	78,048	221,813	194,854	6,220	111,699	73,684	93,112	—	45,007	35,194	17,249	78,390	816,388	816,388	—
30733	Sussex I State Prison	223,958	40,862	38,869	38,793	1,238	22,238	25,892	18,537	—	8,960	11,574	1,278	15,607	162,532	162,532	—
30734	Sussex II State Prison	208,938	58,577	43,779	31,262	998	17,921	53,547	14,939	—	7,221	11,042	(9,652)	12,578	130,980	130,980	—
30735	Wallen's Ridge State Prison	389,340	20,529	62,790	67,582	2,157	38,741	5,766	32,294	—	15,610	16,977	12,627	27,191	283,150	283,150	—
30737	St. Brides Correctional Center	313,574	42,871	50,240	54,466	1,739	31,222	26,089	26,027	—	12,580	13,513	5,300	21,911	228,198	228,198	—
30738	Southwestern Virginia Training Center	36,381	629,797	5,245	472	15	271	500,441	226	—	109	—	(157,899)	191	1,979	1,979	—
30739	Southern Virginia Mental Health Institute	783,519	26,701	174,280	112,711	3,598	64,611	80,636	53,859	—	26,034	47,790	15,506	45,345	472,228	472,228	—
30741	Red Onion State Prison	384,833	18,696	65,069	68,443	2,185	39,235	4,512	32,706	—	15,809	26,372	15,323	27,535	286,760	286,760	—
30742	Department of Corrections - Employee Relations and Training	521,344	40,838	111,479	90,869	2,901	52,090	16,800	43,422	—	20,989	46,092	18,729	36,558	380,717	380,717	—
30743	Fluvanna Women's Correctional Center	642,502	39,557	298,026	110,015	3,512	63,066	12,055	52,571	—	25,411	173,449	58,378	44,259	460,935	460,935	—
30745	Nottoway Correctional Center	511,164	33,581	126,804	82,921	2,647	47,534	23,815	39,624	—	19,153	39,480	21,497	33,359	347,419	347,419	—
30747	Marion Correctional Treatment Center	339,107	16,182	70,746	62,247	1,987	35,683	3,584	29,745	—	14,378	41,888	18,786	25,043	260,796	260,796	—
30748	Hiram W. Davis Medical Center	701,412	40,687	141,713	122,437	3,909	70,186	13,106	58,507	—	28,280	57,813	26,888	49,258	512,978	512,978	—
30749	Buckingham Correctional Center	359,635	20,527	58,924	55,327	1,766	31,716	27,330	26,438	—	12,779	5,191	4,558	22,259	231,806	231,806	—
30751	Department for the Deaf and Hard-of-Hearing	47,395	5,336	9,258	7,142	228	4,094	6,145	3,413	—	1,650	1,960	(91)	2,874	29,922	29,922	—
30752	Deep Meadow Correctional Center	478,121	71,563	89,100	70,111	2,238	40,191	83,429	33,503	—	16,194	16,305	(8,664)	28,208	293,745	293,745	—
30753	Deerfield Correctional Center	456,927	46,862	77,971	70,305	2,244	40,302	51,030	33,596	—	16,239	7,439	3,634	28,285	294,560	294,560	—
30754	Augusta Correctional Center	257,334	27,107	37,106	43,267	1,381	24,803	13,515	20,675	—	9,994	1,847	1,798	17,406	181,277	181,277	—
30756	Department of Corrections - Division of Institutions	2,346,718	105,163	433,392	395,321	12,620	226,616	23,665	188,906	—	91,311	91,584	83,268	159,044	1,656,292	1,656,292	—

Virginia Retirement System

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
30757	Western Region Correctional Field Units	102,967	10,621	23,739	17,674	564	10,131	4,819	8,445	—	4,082	9,436	2,533	7,110	74,047	74,047	—
30761	Baskerville Correctional Center	166,884	15,832	28,461	25,204	805	14,448	19,341	12,044	—	5,822	3,097	321	10,142	105,599	105,599	—
30765	Department of Social Services	8,270,920	535,158	1,309,088	1,346,277	42,978	771,747	338,252	643,324	—	310,962	94,219	135,928	541,623	5,640,546	5,640,546	—
30766	Virginia Parole Board	51,233	14,518	7,387	8,392	268	4,811	10,272	4,010	—	1,938	—	(2,032)	3,376	35,161	35,161	—
30767	Division of Community Corrections	935,884	73,726	197,778	159,229	5,083	91,277	32,279	76,088	—	36,779	61,040	33,317	64,060	667,128	667,128	—
30768	Keen Mountain Correctional Center	300,725	26,596	49,741	52,993	1,692	30,378	12,651	25,323	—	12,240	18,087	7,830	21,319	222,027	222,027	—
30769	Greensville Correctional Center	788,859	67,099	113,747	126,966	4,053	72,783	50,788	60,671	—	29,327	—	5,418	51,081	531,956	531,956	—
30770	Dillwyn Correctional Center	387,503	24,531	55,875	63,164	2,016	36,208	15,531	30,183	—	14,589	—	6,038	25,411	264,639	264,639	—
30771	Indian Creek Correctional Center	257,668	19,190	40,296	43,072	1,375	24,691	8,510	20,582	—	9,949	3,156	5,190	17,328	180,463	180,463	—
30772	Haynesville Correctional Center	446,915	29,768	74,777	70,611	2,254	40,477	28,407	33,742	—	16,310	8,359	5,682	28,409	295,841	295,841	—
30773	Coffeewood Correctional Center	308,234	36,810	56,438	50,297	1,606	28,833	23,598	24,035	—	11,618	9,701	1,343	20,236	210,733	210,733	—
30774	Lunenburg Correctional Center	298,888	16,464	52,411	47,685	1,522	27,335	14,715	22,787	—	11,014	7,533	5,956	19,185	199,789	199,789	—
30775	Pocahontas State Correctional Center	310,237	31,986	56,041	58,856	1,879	33,739	15,240	28,125	—	13,595	39,853	12,233	23,681	246,593	246,593	—
30776	Green Rock Correctional Center	373,987	19,298	72,024	63,414	2,024	36,352	6,252	30,303	—	14,647	18,610	14,420	25,512	265,687	265,687	—
30777	Department of Juvenile Justice	5,345,950	365,022	806,183	865,339	27,625	496,051	254,153	413,506	—	199,875	28,585	70,089	348,135	3,625,541	3,625,541	—
30778	Department of Forensic Science	1,968,058	58,771	356,765	329,101	10,506	188,656	—	157,262	—	76,015	59,853	76,314	132,398	1,378,847	1,378,847	—
30785	River North Correctional Center	357,966	24,779	72,003	59,440	1,898	34,074	11,575	28,404	—	13,729	15,437	11,624	23,912	249,037	249,037	—
30786	Culpeper Correctional Center for Women	—	2,202	—	—	—	—	1,303	—	—	—	—	(899)	—	—	—	—
30794	Virginia Center for Behavioral Rehabilitation	1,682,187	100,886	486,439	274,357	8,758	157,274	55,466	131,103	—	63,371	192,866	71,744	110,378	1,149,485	1,149,485	—
30841	Department of Aviation	222,456	6,642	33,727	35,792	1,143	20,517	5,541	17,103	—	8,267	1,306	5,304	14,400	149,958	149,958	—
30848	Indigent Defense Commission	2,669,471	154,982	391,825	459,041	14,654	263,143	53,304	219,355	—	106,029	69,261	70,807	184,678	1,923,260	1,923,260	—
30851	Tobacco Indemnification & Revitalization Commission	85,778	5,292	14,571	14,033	448	8,045	3,298	6,706	—	3,241	1,303	2,517	5,646	58,796	58,796	—

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Analysis of Change in Net OPEB Liability - GLI

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	LESS: FY 2021 Normal Employer Contributions	Calculated	Actual	Difference
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In					6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability	
30852	Virginia Tobacco Settlement Foundation	96,292	6,192	13,885	16,229	518	9,303	2,596	7,755	—	3,748	862	2,204	6,529	67,993	67,993	—
30912	Department of Veterans Services	990,121	29,566	351,460	163,508	5,220	93,730	6,033	78,133	—	37,767	151,952	83,252	65,783	685,057	685,057	—
30913	Veterans Services Foundation	7,343	329	5,457	1,389	44	796	84	664	—	321	3,836	1,660	561	5,822	5,822	—
30922	Sitter-Barfoot Veterans Care Center	1,058,376	85,578	211,577	175,041	5,588	100,341	47,516	83,644	—	40,431	36,452	39,379	70,422	733,375	733,375	—
30937	Southern Virginia Higher Education Center	176,062	10,490	25,820	26,955	860	15,452	14,699	12,881	—	6,226	333	1,573	10,845	112,934	112,934	—
30938	New College Institute	63,749	4,072	15,152	13,227	422	7,583	1,753	6,321	—	3,055	15,954	5,726	5,320	55,420	55,420	—
30942	Virginia Museum of Natural History	113,648	25,972	16,387	18,563	593	10,641	18,274	8,870	—	4,288	—	(3,078)	7,468	77,774	77,774	—
30948	Southwest Virginia Higher Education Center	89,950	12,772	12,970	13,700	437	7,853	13,460	6,547	—	3,164	—	(1,103)	5,512	57,398	57,398	—
30957	Commonwealth's Attorneys' Services Council	40,386	4,175	9,875	6,641	212	3,807	2,165	3,174	—	1,534	3,079	851	2,672	27,827	27,827	—
30960	Department of Fire Programs	329,428	21,371	47,501	57,467	1,835	32,943	7,243	27,461	—	13,274	11,574	7,770	23,118	240,771	240,771	—
30961	Division of Capitol Police	49,230	2,229	13,734	7,809	249	4,476	2,308	3,731	—	1,804	5,366	2,073	3,141	32,716	32,716	—
30999	Department of Alcoholic Beverage Control	4,267,048	127,424	859,575	752,628	24,026	431,440	—	359,646	—	173,841	370,881	224,933	302,791	3,153,313	3,153,313	—
33010	Virginia Outdoors Foundation	180,902	9,806	43,346	32,513	1,038	18,638	2,606	15,536	—	7,510	23,956	9,732	13,082	136,219	136,219	—
35106	Arlington County Health Department	5,507	164	793	945	30	542	—	451	—	218	123	185	379	3,959	3,959	—
35129	Fairfax County Health Department	201,095	90,569	28,996	26,594	849	15,245	89,972	12,708	—	6,143	—	(26,739)	10,699	111,421	111,421	—
35522	Virginia Passenger Rail Authority	—	—	—	1,723	55	988	—	823	—	398	7,634	1,822	692	7,219	7,219	—
35885	Fort Monroe Federal Area Development Authority	123,493	14,802	29,743	20,980	670	12,027	8,321	10,026	—	4,846	10,251	4,666	8,440	87,903	87,903	—
40100	Accomack County School Board	2,334,034	161,173	354,948	372,924	11,905	213,777	142,269	178,203	—	86,138	11,100	37,658	150,031	1,562,452	1,562,452	—
40101	Albemarle County Schools	8,271,754	250,332	1,375,762	1,351,668	43,150	774,837	116,578	645,900	—	312,207	135,616	253,110	543,792	5,663,132	5,663,132	—

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Finance Division

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred vs Actual Experience	Deferred Inflows Expected	Deferred Inflows Change In Assumptions	Deferred Outflows Expected	Deferred Outflows Change In Assumptions							
40102	Alleghany County School Board	938,053	119,141	135,258	150,448	4,803	86,243	91,587	71,892	—	34,750	—	(4,634)	60,526	630,337	630,337	—
40103	Amelia County School Board	701,245	69,959	108,190	122,020	3,895	69,947	36,352	58,308	—	28,184	27,681	15,349	49,091	511,231	511,231	—
40104	Amherst County School Board	2,021,962	146,110	304,182	340,355	10,865	195,107	56,401	162,640	—	78,615	26,472	34,041	136,931	1,425,999	1,425,999	—
40105	Appomattox County School Board	953,406	57,545	152,338	159,646	5,096	91,516	22,969	76,287	—	36,875	12,739	27,814	64,227	668,874	668,874	—
40106	Arlington Public Schools	26,339,577	1,047,492	4,370,145	4,340,811	138,573	2,488,349	411,001	2,074,274	—	1,002,636	372,467	845,643	1,746,360	18,186,850	18,186,850	—
40107	Augusta County School Board	4,974,300	309,032	757,444	819,488	26,161	469,767	158,556	391,595	—	189,284	23,788	106,540	329,687	3,433,436	3,433,436	—
40108	Bath County School Board	374,654	41,833	54,022	61,413	1,961	35,205	27,516	29,346	—	14,185	—	2,110	24,707	257,304	257,304	—
40109	Bedford County School Board	4,363,507	235,443	676,812	723,617	23,100	414,810	89,490	345,783	—	167,140	35,122	103,717	291,120	3,031,763	3,031,763	—
40110	Bland County School Board	294,549	42,001	45,224	50,798	1,622	29,120	24,602	24,274	—	11,733	9,385	2,688	20,435	212,829	212,829	—
40111	Botetourt County Schools	2,315,677	146,818	339,428	375,564	11,989	215,290	101,898	179,465	—	86,747	4,250	35,819	151,094	1,573,513	1,573,513	—
40112	Brunswick County Public Schools	757,652	95,860	109,246	118,741	3,791	68,068	87,043	56,741	—	27,427	—	(5,528)	47,769	497,494	497,494	—
40113	Buchanan County School Board	1,112,946	174,333	160,477	182,155	5,815	104,419	115,985	87,043	—	42,074	—	(11,085)	73,280	763,180	763,180	—
40114	Buckingham County School Board	923,534	67,758	139,417	155,533	4,965	89,159	27,971	74,322	—	35,925	12,813	16,909	62,573	651,643	651,643	—
40115	Campbell County School Board	3,402,423	150,662	515,312	567,889	18,129	325,540	30,587	271,368	—	131,170	25,315	84,289	228,465	2,379,305	2,379,305	—
40116	Caroline County School Board	1,755,115	133,345	268,488	305,814	9,763	175,307	64,202	146,135	—	70,637	69,211	53,445	123,034	1,281,280	1,281,280	—
40117	Carroll County School Board	1,771,637	163,812	280,230	287,085	9,165	164,570	118,552	137,185	—	66,311	14,664	24,299	115,498	1,202,808	1,202,808	—
40118	Charles City County School Board	338,773	62,879	49,950	55,939	1,786	32,067	42,300	26,730	—	12,921	653	(3,044)	22,502	234,368	234,368	—
40119	Charlotte County School Board	918,694	93,027	132,468	158,395	5,057	90,799	49,654	75,690	—	36,586	24,010	15,725	63,724	663,635	663,635	—
40120	Chesterfield County School Board	26,259,806	1,091,555	4,171,758	4,542,306	145,006	2,603,855	248,604	2,170,560	—	1,049,177	1,000,625	998,293	1,827,424	19,031,063	19,031,063	—
40121	Clarke County School Board	1,056,707	51,092	152,369	165,037	5,269	94,607	63,850	78,864	—	38,120	—	14,206	66,397	691,460	691,460	—
40122	Craig County School Board	304,563	18,684	43,916	49,547	1,582	28,403	11,552	23,676	—	11,444	—	4,155	19,932	207,590	207,590	—
40123	Culpeper County School Board	3,848,503	178,841	568,907	632,053	20,177	362,321	88,829	302,029	—	145,991	9,488	89,852	254,282	2,648,135	2,648,135	—

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
40124	Cumberland County School Board	691,732	46,415	111,412	114,823	3,666	65,822	19,737	54,869	—	26,522	8,910	14,283	46,194	481,077	481,077	—
40125	Dickenson County School Board	821,735	108,532	128,184	132,441	4,228	75,921	74,679	63,287	—	30,591	7,843	(8,361)	53,282	554,892	554,892	—
40126	Dinwiddie County School Board	2,016,956	112,551	311,462	326,767	10,432	187,318	77,440	156,147	—	75,476	12,628	40,189	131,462	1,369,066	1,369,066	—
40128	Essex County Public Schools	636,661	89,843	91,801	108,181	3,454	62,014	52,025	51,695	—	24,988	9,604	1,459	43,524	453,251	453,251	—
40129	Fairfax County School Board	132,610,252	4,330,767	22,008,386	22,073,208	704,652	12,653,345	320,312	10,547,769	—	5,098,446	2,045,046	4,488,811	8,880,314	92,480,874	92,480,874	—
40130	Fauquier County School Board	6,407,831	358,115	940,861	1,036,850	33,100	594,369	249,453	495,463	—	239,491	13,002	101,998	417,137	4,344,130	4,344,130	—
40131	Floyd County School Board	913,354	64,912	147,711	151,059	4,822	86,594	32,727	72,184	—	34,891	11,867	19,375	60,772	632,898	632,898	—
40132	Fluvanna County Public Schools	2,040,653	142,253	294,244	332,297	10,608	190,488	94,718	158,789	—	76,754	—	29,827	133,686	1,392,235	1,392,235	—
40133	Franklin County Public Schools	3,507,393	307,983	569,708	565,749	18,061	324,313	243,109	270,346	—	130,676	41,458	61,033	227,609	2,370,340	2,370,340	—
40134	Frederick County School Board	7,777,612	360,928	1,221,540	1,303,594	41,615	747,279	98,216	622,928	—	301,103	114,110	221,728	524,452	5,461,713	5,461,713	—
40135	Giles County Schools	1,077,734	52,620	156,548	174,541	5,572	100,055	36,827	83,405	—	40,315	928	20,039	70,219	731,279	731,279	—
40136	Gloucester County School Board	2,662,962	137,978	448,833	421,887	13,468	241,845	137,641	201,601	—	97,447	43,243	57,772	169,732	1,767,597	1,767,597	—
40137	Goochland County School Board	1,342,412	48,428	201,894	219,781	7,016	125,988	23,179	105,023	—	50,765	5,495	34,978	88,421	920,822	920,822	—
40138	Grayson County School Board	764,661	62,498	137,864	129,189	4,124	74,057	29,892	61,734	—	29,840	28,547	21,092	51,976	541,270	541,270	—
40139	Greene County Public Schools	1,455,393	111,855	213,159	235,648	7,523	135,084	83,160	112,605	—	54,430	1,956	20,441	94,804	987,302	987,302	—
40140	Greensville County School Board	1,114,115	63,027	171,652	182,627	5,830	104,690	36,035	87,269	—	42,183	7,771	25,103	73,475	765,159	765,159	—
40141	Halifax County School Board	2,250,760	279,468	324,540	371,534	11,861	212,980	168,711	177,539	—	85,817	—	2,147	149,474	1,556,631	1,556,631	—
40142	Hanover County School Board	8,694,637	490,555	1,283,422	1,425,419	45,504	817,115	275,732	681,142	—	329,242	17,595	179,613	573,462	5,972,130	5,972,130	—
40143	Henrico County School Board	23,883,217	760,327	3,692,039	3,989,229	127,350	2,286,806	33,177	1,906,269	—	921,428	247,363	728,725	1,604,914	16,713,814	16,713,814	—
40144	Henry County Public Schools	3,171,456	163,266	466,105	526,873	16,820	302,027	56,517	251,768	—	121,697	5,212	74,369	211,967	2,207,459	2,207,459	—
40145	Highland County Public Schools	152,866	17,543	24,794	25,510	814	14,623	10,260	12,190	—	5,892	1,875	2,779	10,264	106,880	106,880	—
40146	Isle of Wight County Schools	2,641,434	100,048	411,651	430,724	13,750	246,911	55,554	205,823	—	99,488	23,670	66,032	173,285	1,804,620	1,804,620	—
40148	King George County School Board	2,035,480	85,914	378,872	332,297	10,608	190,488	47,123	158,789	—	76,754	53,439	74,935	133,688	1,392,235	1,392,235	—
40149	King & Queen County School Board	391,676	21,133	59,780	67,332	2,149	38,598	7,374	32,175	—	15,552	11,314	12,574	27,088	282,103	282,103	—

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred vs Actual Experience	Deferred Change In Assumptions	Deferred Change In Proportion						
40150	King William County School Board	1,015,486	70,963	146,424	164,509	5,252	94,304	50,868	78,611	—	37,998	—	13,730	66,183	689,248	689,248	—
40151	Lancaster County Public Schools	607,957	81,655	90,966	94,259	3,009	54,034	80,879	45,042	—	21,772	1,956	(2,393)	37,921	394,921	394,921	—
40152	Lee County School Board	1,601,916	100,072	248,999	251,543	8,030	144,196	107,114	120,201	—	58,101	13,736	20,954	101,200	1,053,898	1,053,898	—
40153	Loudoun County School Board	56,861,425	1,698,014	14,226,992	9,782,636	312,295	5,607,849	—	4,674,673	—	2,259,583	5,927,978	3,430,430	3,935,671	40,986,660	40,986,660	—
40154	Louisa County Public Schools	2,501,919	88,586	401,953	438,533	13,999	251,387	10,669	209,555	—	101,292	126,919	102,035	176,428	1,837,337	1,837,337	—
40155	Lunenburg County School Board	729,615	54,660	138,246	118,935	3,797	68,179	31,135	56,834	—	27,472	26,466	11,404	47,851	498,308	498,308	—
40156	Madison County School Board	828,244	79,941	128,786	135,775	4,334	77,833	52,686	64,881	—	31,361	5,540	12,935	54,625	568,863	568,863	—
40157	Mathews County School Board	619,806	36,187	133,645	102,373	3,268	58,685	16,312	48,920	—	23,646	35,809	20,019	41,186	428,918	428,918	—
40158	Mecklenburg County School Board	2,034,812	115,509	351,399	327,767	10,463	187,891	87,302	156,625	—	75,707	46,513	40,779	131,865	1,373,258	1,373,258	—
40159	Middlesex County School Board	744,968	36,537	169,145	122,409	3,908	70,170	18,822	58,494	—	28,274	46,778	31,512	49,247	512,862	512,862	—
40160	Montgomery County School Board	4,699,777	140,346	864,759	796,062	25,413	456,339	—	380,401	—	183,874	201,312	192,416	320,265	3,335,288	3,335,288	—
40162	Nelson County Public Schools	954,575	89,876	137,642	153,810	4,910	88,171	70,070	73,499	—	35,527	—	7,432	61,881	644,425	644,425	—
40163	New Kent County School Board	1,462,401	43,671	245,896	243,262	7,766	139,449	1,108	116,244	—	56,188	24,298	51,749	97,867	1,019,203	1,019,203	—
40165	Northampton County Schools	784,854	60,928	115,553	125,160	3,996	71,747	53,190	59,808	—	28,909	1,833	8,054	50,352	524,388	524,388	—
40166	Northumberland County School Board	690,731	47,641	114,132	116,434	3,717	66,746	21,212	55,639	—	26,894	16,081	19,927	46,842	487,830	487,830	—
40167	Nottoway County School Board	920,864	93,093	132,781	150,114	4,792	86,052	63,939	71,733	—	34,673	—	6,648	60,394	628,939	628,939	—
40168	Orange County Public Schools	2,249,758	173,024	324,396	366,727	11,707	210,224	113,810	175,242	—	84,706	—	28,162	147,539	1,536,489	1,536,489	—
40169	Page County Public Schools	1,509,963	160,453	217,724	253,016	8,077	145,040	87,059	120,905	—	58,441	7,018	15,995	101,790	1,060,069	1,060,069	—
40170	Patrick County School Board	1,046,194	134,741	151,955	171,234	5,466	98,159	91,990	81,825	—	39,551	653	2,154	68,890	717,424	717,424	—
40171	Pittsylvania County School Board	3,722,006	220,514	609,559	607,627	19,398	348,319	140,035	290,357	—	140,349	51,317	90,646	244,455	2,545,796	2,545,796	—
40172	Powhatan County School Board	2,051,834	137,246	311,624	338,549	10,808	194,072	70,438	161,777	—	78,198	11,542	39,528	136,202	1,418,432	1,418,432	—
40173	Prince Edward County School Board	954,909	121,039	140,832	153,366	4,896	87,916	94,276	73,286	—	35,424	2,213	(1,323)	61,700	642,562	642,562	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
40174	Prince George County School Board	2,793,298	186,788	404,045	460,180	14,691	263,796	95,403	219,899	—	106,292	1,032	43,975	185,135	1,928,034	1,928,034	—
40176	Prince William County School Board	48,370,052	1,605,388	8,256,988	8,247,007	263,273	4,727,557	123,775	3,940,866	—	1,904,885	1,770,002	1,898,054	3,317,867	34,552,780	34,552,780	—
40177	Pulaski County School Board	1,764,627	196,354	254,445	295,532	9,434	169,413	109,381	141,221	—	68,262	7,511	17,330	118,897	1,238,203	1,238,203	—
40178	Rappahannock County School Board	488,301	34,901	70,409	83,672	2,671	47,964	14,434	39,983	—	19,326	10,467	10,396	33,662	350,562	350,562	—
40179	Richmond County School Board	586,763	34,218	100,173	98,789	3,154	56,630	12,518	47,207	—	22,818	15,993	17,906	39,743	413,898	413,898	—
40180	Roanoke County School Board	6,497,448	485,969	1,031,022	1,105,294	35,285	633,604	221,100	528,169	—	255,300	159,270	175,712	444,673	4,630,890	4,630,890	—
40181	Rockbridge County School Board	1,440,540	81,126	227,006	235,481	7,517	134,988	49,361	112,526	—	54,391	14,837	32,276	94,740	986,603	986,603	—
40182	Rockingham County School Board	5,653,683	314,138	820,239	958,820	30,609	549,639	113,588	458,176	—	221,467	80,617	147,759	385,743	4,017,202	4,017,202	—
40183	Russell County School Board	1,589,734	94,257	239,306	261,130	8,336	149,692	48,869	124,782	—	60,316	8,152	29,213	105,056	1,094,065	1,094,065	—
40184	Scott County School Board	1,726,578	95,397	257,216	291,614	9,309	167,166	32,636	139,349	—	67,357	23,111	45,257	117,322	1,221,786	1,221,786	—
40185	Shenandoah County School Board	3,133,574	175,507	536,913	516,619	16,492	296,149	84,105	246,868	—	119,328	65,429	81,913	207,844	2,164,497	2,164,497	—
40186	Smyth County School Board	1,865,592	191,696	269,003	311,066	9,930	178,317	99,163	148,644	—	71,850	1,847	16,281	125,146	1,303,285	1,303,285	—
40187	Southampton County School Board	1,119,622	69,390	165,016	178,820	5,709	102,508	61,947	85,450	—	41,304	2,751	16,632	71,940	749,209	749,209	—
40188	Spotsylvania County School Board	11,190,549	609,819	1,725,429	1,840,332	58,750	1,054,961	296,713	879,410	—	425,078	86,017	236,202	740,386	7,710,504	7,710,504	—
40189	Stafford County School Board	13,975,670	575,037	2,540,418	2,370,150	75,663	1,358,677	111,038	1,132,586	—	547,455	573,456	535,585	953,540	9,930,303	9,930,303	—
40190	Surry County Schools	603,952	94,813	87,085	98,011	3,129	56,184	71,578	46,835	—	22,638	—	(2,183)	39,429	410,639	410,639	—
40191	Sussex County School Board	673,041	45,683	97,047	109,015	3,480	62,492	31,482	52,093	—	25,180	—	8,121	43,858	456,744	456,744	—
40192	Tazewell County Schools	2,054,671	300,635	296,266	339,383	10,834	194,550	188,725	162,176	—	78,390	—	(7,651)	136,538	1,421,925	1,421,925	—
40193	Warren County School Board	2,573,846	106,709	379,935	435,448	13,901	249,619	23,224	208,081	—	100,579	35,624	76,886	175,185	1,824,413	1,824,413	—
40195	Washington County School Board	2,975,035	240,197	428,974	495,722	15,825	284,170	112,672	236,883	—	114,501	1,478	45,648	199,436	2,076,943	2,076,943	—
40196	Westmoreland County School Board	836,254	65,304	164,568	136,498	4,357	78,247	42,431	65,226	—	31,528	29,605	24,990	54,916	571,890	571,890	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021			PLUS: FY 2021				PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred vs Actual Experience	LESS: FY 2021 Deferred Inflows Change In Assumptions	LESS: FY 2021 Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	PLUS: FY 2021 Deferred Outflows Investment Experience	PLUS: FY 2021 Deferred Outflows Change In Assumptions	PLUS: FY 2021 Deferred Outflows Change In Proportion					
40197	Wise County School Board	2,327,026	259,888	394,605	412,745	13,176	236,604	131,284	197,232	—	95,335	157,351	46,927	166,053	1,729,292	1,729,292	—
40198	Wythe County School Board	1,741,431	147,516	251,100	288,974	9,225	165,653	76,381	138,088	—	66,747	—	24,534	116,258	1,210,725	1,210,725	—
40199	York County School Board	6,044,858	295,781	935,561	992,833	31,695	569,137	139,232	474,429	—	229,324	49,176	134,025	399,426	4,159,709	4,159,709	—
40200	Alexandria City School Board	13,275,760	717,703	2,180,293	2,202,168	70,301	1,262,382	280,695	1,052,315	—	508,655	186,648	367,217	885,958	9,226,501	9,226,501	—
40201	Bristol City School Board	1,062,715	75,613	162,294	184,433	5,888	105,726	30,405	88,132	—	42,600	40,450	26,163	74,200	772,727	772,727	—
40202	Buena Vista City Schools	432,229	45,759	62,323	64,081	2,046	36,734	59,398	30,621	—	14,801	—	(4,567)	25,780	268,481	268,481	—
40203	Charlottesville Public Schools	3,434,631	125,339	526,424	556,023	17,750	318,738	87,534	265,698	—	128,430	21,931	83,725	223,695	2,329,590	2,329,590	—
40205	Danville City Schools	3,036,948	182,529	624,966	498,390	15,910	285,699	94,146	238,158	—	115,118	143,863	91,126	200,510	2,088,121	2,088,121	—
40206	Fredericksburg City Schools	1,977,571	120,021	290,104	324,266	10,352	185,884	69,792	154,952	—	74,899	2,934	39,065	130,456	1,358,588	1,358,588	—
40207	Hampton City Schools	9,233,171	721,025	1,355,018	1,545,077	49,324	885,708	336,331	738,321	—	356,880	47,748	169,382	621,604	6,473,465	6,473,465	—
40208	Harrisonburg City School Board	3,561,130	106,344	674,797	603,097	19,253	345,723	—	288,192	—	139,303	155,385	161,968	242,634	2,526,818	2,526,818	—
40209	Hopewell City School Board	2,198,859	121,201	382,931	352,583	11,256	202,116	102,639	168,483	—	81,439	44,807	55,812	141,848	1,477,228	1,477,228	—
40210	Lynchburg Public Schools	4,585,461	493,220	661,184	734,288	23,441	420,927	395,790	350,882	—	169,605	—	8,345	295,413	3,076,470	3,076,470	—
40211	Newport News Public Schools	13,627,050	1,022,170	1,964,904	2,273,946	72,592	1,303,528	475,255	1,086,614	—	525,234	21,425	249,801	914,837	9,527,232	9,527,232	—
40212	Norfolk Public Schools	17,466,041	2,026,401	2,518,453	2,910,112	92,901	1,668,207	1,095,663	1,390,609	—	672,175	7,757	85,726	1,170,774	12,192,599	12,192,599	—
40213	Petersburg City Schools	2,058,343	146,384	328,456	343,801	10,975	197,082	52,374	164,287	—	79,411	29,404	33,614	138,318	1,440,437	1,440,437	—
40214	Portsmouth School Board	6,969,394	462,643	1,004,926	1,176,544	37,559	674,448	181,260	562,216	—	271,757	71,045	140,428	473,338	4,929,408	4,929,408	—
40215	Radford City School Board	746,804	51,328	118,695	120,519	3,847	69,087	39,102	57,591	—	27,837	6,518	14,604	48,487	504,945	504,945	—
40216	Richmond Public Schools	13,504,057	1,463,542	2,104,233	2,615,774	83,504	1,499,480	833,252	1,249,958	—	604,189	1,737,374	588,884	1,052,358	10,959,403	10,959,403	—
40217	Roanoke City School Board	6,904,142	407,914	1,028,701	1,170,486	37,366	670,975	153,764	559,322	—	270,358	112,794	181,692	470,903	4,904,027	4,904,027	—
40219	Staunton City Schools	1,466,407	100,738	211,443	240,817	7,688	138,047	57,041	115,075	—	55,624	—	23,033	96,884	1,008,957	1,008,957	—
40220	Suffolk City School Board	6,743,434	488,580	1,161,280	1,128,359	36,021	646,826	221,523	539,191	—	260,627	167,804	175,849	453,953	4,727,523	4,727,523	—
40222	Winchester Public Schools	2,528,120	161,309	364,534	420,831	13,434	241,240	62,615	201,096	—	97,203	—	47,405	169,306	1,763,173	1,763,173	—
40223	Martinsville City Schools	945,562	114,191	136,342	157,117	5,016	90,067	67,107	75,079	—	36,291	—	6,014	63,209	658,279	658,279	—
40224	Falls Church Public Schools	2,319,015	131,559	398,650	374,869	11,967	214,892	98,084	179,133	—	86,587	49,426	54,159	150,815	1,570,602	1,570,602	—

Virginia Retirement System

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For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021			PLUS: FY 2021				PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In					
40225	Colonial Heights City Schools	1,621,608	100,386	233,822	270,773	8,644	155,219	39,474	129,390	—	62,543	3,325	34,081	108,935	1,134,466	1,134,466	—
40230	Covington City School Board	457,762	44,732	77,017	72,667	2,320	41,656	38,878	34,724	—	16,785	6,518	5,710	29,236	304,457	304,457	—
40231	Fairfax City School Board	7,844	598	1,131	1,306	42	749	290	624	—	302	—	147	524	5,473	5,473	—
40232	Franklin City Public Schools	515,003	137,939	74,259	93,064	2,971	53,349	92,255	44,471	—	21,496	32,383	(8,040)	37,439	389,915	389,915	—
40233	Chesapeake Public Schools	20,490,139	637,014	3,074,101	3,431,566	109,547	1,967,129	17,695	1,639,788	—	792,620	172,075	626,316	1,380,560	14,377,354	14,377,354	—
40234	Virginia Beach City School Board	34,833,286	2,099,378	5,022,660	5,739,192	183,215	3,289,964	1,088,449	2,742,496	—	1,325,633	—	677,327	2,308,944	24,045,696	24,045,696	—
40236	Manassas Park City Schools	1,912,320	92,366	285,164	324,405	10,356	185,963	21,821	155,018	—	74,931	33,108	49,648	130,511	1,359,171	1,359,171	—
40306	Town of West Point School Board	464,938	28,491	82,455	74,918	2,392	42,947	22,564	35,800	—	17,305	9,124	13,646	30,141	313,887	313,887	—
40307	Lexington City School Board	262,675	7,845	48,061	44,684	1,426	25,615	—	21,353	—	10,321	11,505	11,280	17,978	187,215	187,215	—
40308	Waynesboro Public Schools	1,496,446	133,518	219,629	253,627	8,097	145,390	68,470	121,197	—	58,583	21,981	28,156	102,038	1,062,630	1,062,630	—
40309	Town of Colonial Beach Schools	305,230	23,405	48,416	51,576	1,646	29,566	10,734	24,646	—	11,913	5,931	7,651	20,750	216,088	216,088	—
40313	Galax City Schools	601,282	52,041	88,650	101,373	3,236	58,112	25,812	48,442	—	23,415	7,040	10,472	40,782	424,727	424,727	—
40314	Norton City Schools	300,891	38,774	45,300	53,160	1,697	30,474	21,052	25,403	—	12,279	15,092	3,356	21,387	222,725	222,725	—
40332	Manassas City Schools	4,690,598	484,081	768,901	830,936	26,526	476,330	252,262	397,066	—	191,929	292,197	114,784	334,296	3,481,404	3,481,404	—
40335	City of Salem Schools	1,923,334	102,117	279,212	320,264	10,224	183,590	34,601	153,040	—	73,974	1,326	44,769	128,847	1,341,822	1,341,822	—
40402	Williamsburg-James City County School Board	6,154,501	291,710	976,407	997,446	31,842	571,781	200,501	476,634	—	230,389	68,430	136,631	401,283	4,179,035	4,179,035	—
40403	Poquoson City Public Schools	988,118	61,958	144,130	161,952	5,170	92,838	36,021	77,390	—	37,408	978	17,954	65,157	678,538	678,538	—
40410	Valley Vocational Technical Center	170,555	10,649	25,894	27,011	862	15,484	10,255	12,907	—	6,239	1,001	2,188	10,866	113,167	113,167	—
40412	Charlottesville/Albemarle Vo-Tech Center	102,801	11,993	27,122	17,340	554	9,940	6,298	8,286	—	4,005	9,858	3,937	6,976	72,650	72,650	—
40414	Jackson River Technical Center	49,564	15,109	7,147	8,225	263	4,715	8,714	3,931	—	1,900	—	(3,668)	3,310	34,462	34,462	—
40415	New Horizons Technical Center	741,464	42,713	125,301	126,272	4,031	72,385	16,444	60,339	—	29,166	24,518	26,077	50,799	529,045	529,045	—
40416	Northern Neck Regional Vocational Center	100,630	5,758	15,812	16,395	523	9,399	3,228	7,835	—	3,787	1,001	1,634	6,596	68,692	68,692	—

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
40417	Rowanty Vocational Technical Center	70,925	6,516	17,574	11,671	373	6,690	3,713	5,577	—	2,696	5,787	2,115	4,695	48,900	48,900	—
40418	Amelia-Nottoway Vocational Center	21,194	1,909	5,548	3,057	98	1,752	3,125	1,461	—	706	1,916	430	1,229	12,807	12,807	—
40421	Northern Neck Regional Special Education Program	70,091	6,581	11,758	8,281	264	4,747	18,515	3,957	—	1,913	978	(1,928)	3,332	34,695	34,695	—
40423	Maggie Walker Governor's School for Govt & Intl Studies	357,298	36,867	51,519	62,080	1,982	35,587	20,653	29,665	—	14,339	11,450	7,275	24,975	260,098	260,098	—
40424	Appomattox Region Governor's School	166,884	12,607	36,557	29,400	939	16,854	4,936	14,049	—	6,791	16,958	6,404	11,827	123,180	123,180	—
40425	Bridging Communities Regional Career and Tech Center	40,219	6,130	8,941	6,058	193	3,473	6,693	2,895	—	1,399	2,213	320	2,437	25,381	25,381	—
55100	Accomack County	1,048,863	31,321	167,037	168,510	5,379	96,598	27,211	80,523	—	38,922	12,287	26,626	67,793	706,014	706,014	—
55101	Albemarle County	3,866,694	120,425	757,830	652,367	20,826	373,966	2,934	311,736	—	150,683	191,889	162,195	262,455	2,733,244	2,733,244	—
55102	Alleghany County	652,682	43,388	114,618	108,320	3,458	62,094	20,450	51,761	—	25,020	13,759	19,742	43,579	453,833	453,833	—
55103	Amelia County	367,978	15,105	58,735	65,776	2,100	37,706	2,851	31,431	—	15,193	23,986	15,520	26,462	275,583	275,583	—
55104	Amherst County	773,172	23,088	149,609	139,749	4,461	80,111	—	66,780	—	32,279	75,002	45,344	56,223	585,512	585,512	—
55105	Appomattox County	340,276	31,191	52,317	56,967	1,819	32,656	15,280	27,222	—	13,158	3,855	4,931	22,918	238,676	238,676	—
55107	Augusta County	1,902,474	56,813	347,328	320,514	10,232	183,733	—	153,159	—	74,032	68,174	78,974	128,948	1,342,871	1,342,871	—
55108	Bath County	236,975	15,782	38,506	39,154	1,250	22,445	6,884	18,710	—	9,044	3,335	4,192	15,753	164,046	164,046	—
55109	Bedford County	1,755,783	73,674	364,664	291,948	9,320	167,358	18,184	139,508	—	67,434	77,638	78,074	117,453	1,223,184	1,223,184	—
55110	Bland County	219,452	6,936	43,991	38,070	1,215	21,824	310	18,192	—	8,793	15,057	11,802	15,317	159,505	159,505	—
55111	Botetourt County	1,073,563	55,304	204,354	185,045	5,907	106,076	16,369	88,424	—	42,741	66,447	41,006	74,446	775,288	775,288	—
55112	Brunswick County	502,987	18,976	121,946	85,228	2,721	48,856	3,200	40,726	—	19,686	42,277	28,669	34,288	357,082	357,082	—
55113	Buchanan County	901,839	77,510	130,037	143,334	4,576	82,165	64,798	68,493	—	33,107	—	2,159	57,667	600,531	600,531	—
55114	Buckingham County	377,991	14,592	61,388	65,581	2,094	37,594	1,956	31,338	—	15,148	17,234	13,460	26,382	274,768	274,768	—
55115	Campbell County	1,233,604	55,546	209,520	205,275	6,553	117,673	13,239	98,091	—	47,414	24,134	36,103	82,585	860,047	860,047	—
55116	Caroline County	1,064,550	461,735	396,722	173,735	5,546	99,593	336,447	83,020	—	40,129	181,656	(21,250)	69,895	727,902	727,902	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021			PLUS: FY 2021				PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In					
55117	Carroll County	623,978	77,218	89,972	97,399	3,109	55,834	74,815	46,543	—	22,497	—	(1,845)	39,184	408,078	408,078	—
55118	Charles City County	313,908	9,374	71,689	57,550	1,837	32,990	—	27,501	—	13,293	43,757	20,508	23,155	241,120	241,120	—
55119	Charlotte County	368,312	25,920	54,992	59,968	1,914	34,376	17,985	28,656	—	13,851	1,326	6,546	24,126	251,250	251,250	—
55120	Chesterfield County	16,636,462	599,556	2,458,806	2,795,873	89,254	1,602,720	69,780	1,336,019	—	645,788	162,153	475,235	1,124,813	11,713,967	11,713,967	—
55121	Clarke County	433,230	12,937	75,539	73,557	2,348	42,166	—	35,149	—	16,990	15,473	17,606	29,593	308,182	308,182	—
55122	Craig County	150,195	4,485	32,728	25,538	815	14,639	—	12,203	—	5,899	10,228	7,981	10,274	106,997	106,997	—
55123	Culpeper County	1,681,185	50,204	309,137	281,082	8,973	161,129	—	134,316	—	64,924	53,297	67,135	113,079	1,177,661	1,177,661	—
55124	Cumberland County	276,359	23,378	39,849	47,796	1,526	27,399	12,048	22,840	—	11,040	7,881	6,605	19,231	200,254	200,254	—
55126	Dinwiddie County	870,131	31,080	153,989	146,530	4,678	83,997	3,919	70,020	—	33,845	25,108	35,799	58,950	613,920	613,920	—
55128	Essex County	330,430	24,447	47,645	60,274	1,924	34,552	10,467	28,802	—	13,922	23,271	10,769	24,249	252,530	252,530	—
55130	Fauquier County	3,370,214	102,173	657,053	567,139	18,105	325,110	1,238	271,010	—	130,997	152,725	145,851	228,164	2,376,161	2,376,161	—
55131	Floyd County	403,191	12,039	93,395	68,443	2,185	39,235	—	32,706	—	15,809	31,047	22,762	27,536	286,760	286,760	—
55132	Fluvanna County	631,487	18,857	121,259	105,903	3,381	60,708	—	50,606	—	24,461	24,907	27,241	42,604	443,704	443,704	—
55133	Franklin County	1,305,865	67,862	264,588	218,891	6,988	125,478	22,690	104,598	—	50,559	61,466	53,444	88,062	917,097	917,097	—
55134	Frederick County	3,762,725	112,364	736,389	622,549	19,874	356,873	17,731	297,488	—	143,796	138,401	157,419	250,459	2,608,318	2,608,318	—
55135	Giles County	515,670	26,671	87,049	87,840	2,804	50,354	8,669	41,975	—	20,289	18,258	17,220	35,341	368,026	368,026	—
55136	Gloucester County	1,353,426	86,688	289,661	228,006	7,279	130,703	35,387	108,954	—	52,665	84,379	51,937	91,728	955,285	955,285	—
55137	Goochland County	1,097,427	32,772	275,799	188,796	6,027	108,226	—	90,217	—	43,608	114,961	66,824	75,955	791,006	791,006	—
55138	Grayson County	395,514	14,845	70,572	63,969	2,042	36,670	10,706	30,568	—	14,776	9,579	12,428	25,736	268,015	268,015	—
55139	Greene County	477,120	26,931	77,953	80,559	2,572	46,180	9,731	38,496	—	18,608	11,380	14,393	32,411	337,522	337,522	—
55140	Greensville County	400,354	21,784	65,351	69,416	2,216	39,792	7,896	33,171	—	16,034	17,125	14,964	27,926	290,835	290,835	—
55141	Halifax County	724,275	38,903	131,995	120,408	3,844	69,023	13,821	57,538	—	27,812	22,290	21,194	48,442	504,479	504,479	—
55142	Hanover County	5,630,654	168,146	929,401	934,672	29,838	535,796	12,928	446,637	—	215,889	83,740	189,626	376,030	3,916,027	3,916,027	—
55143	Henrico County	21,913,823	902,186	3,348,018	3,594,574	114,751	2,060,572	428,544	1,717,682	—	830,271	126,711	562,242	1,446,140	15,060,316	15,060,316	—
55144	Henry County	1,459,898	48,700	224,093	242,956	7,756	139,273	4,743	116,098	—	56,118	10,124	43,552	97,747	1,017,922	1,017,922	—

Virginia Retirement System

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated	Actual	Difference
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In						Deferred Outflows Change In	6/30/2021 Net OPEB Liability	
55145	Highland County	129,001	5,154	25,618	21,814	696	12,505	1,001	10,424	—	5,039	7,154	5,036	8,778	91,396	91,396	—	
55146	Isle of Wight County	1,193,052	41,751	193,066	199,800	6,378	114,535	4,953	95,475	—	46,150	20,248	39,550	80,383	837,111	837,111	—	
55147	James City County	3,282,601	301,468	498,543	551,522	17,606	316,157	162,324	263,547	—	127,390	38,624	65,135	221,884	2,310,729	2,310,729	—	
55148	King George County	991,288	29,602	185,978	169,400	5,408	97,108	—	80,948	—	39,128	50,077	44,740	68,149	709,740	709,740	—	
55149	King and Queen County	237,308	7,087	49,371	42,433	1,355	24,325	—	20,277	—	9,801	24,500	13,365	17,069	177,785	177,785	—	
55150	King William County	404,025	12,065	102,606	70,416	2,248	40,366	—	33,649	—	16,265	48,130	24,857	28,329	295,026	295,026	—	
55151	Lancaster County	413,538	25,402	64,655	70,250	2,243	40,270	9,837	33,569	—	16,226	9,695	11,415	28,262	294,328	294,328	—	
55152	Lee County	432,729	22,981	62,396	71,333	2,277	40,892	10,375	34,087	—	16,477	—	8,566	28,698	298,869	298,869	—	
55153	Loudoun County	21,015,655	627,577	5,101,342	3,897,526	124,422	2,234,238	—	1,862,449	—	900,247	3,387,774	1,461,451	1,568,021	16,329,604	16,329,604	—	
55154	Louisa County	1,117,787	33,379	207,727	193,881	6,189	111,142	—	92,647	—	44,783	70,162	50,494	78,001	812,312	812,312	—	
55155	Lunenburg County	193,085	13,427	34,093	30,734	981	17,618	11,455	14,686	—	7,099	5,056	2,662	12,366	128,768	128,768	—	
55156	Madison County	428,891	12,807	83,686	75,696	2,416	43,393	—	36,172	—	17,484	34,849	22,588	30,452	317,148	317,148	—	
55157	Mathews County	256,167	10,954	58,837	44,323	1,415	25,408	1,956	21,180	—	10,238	24,662	12,273	17,833	185,702	185,702	—	
55158	Mecklenburg County	800,541	23,906	152,885	133,719	4,269	76,654	—	63,898	—	30,886	31,583	30,757	53,796	560,248	560,248	—	
55159	Middlesex County	272,855	8,148	52,364	47,074	1,503	26,985	—	22,494	—	10,873	17,205	12,516	18,938	197,227	197,227	—	
55160	Montgomery County	1,612,597	79,356	268,504	271,495	8,667	155,633	22,098	129,735	—	62,710	40,847	47,873	109,228	1,137,493	1,137,493	—	
55162	Nelson County	384,833	11,492	72,787	64,831	2,070	37,164	—	30,980	—	14,975	16,988	15,290	26,081	271,625	271,625	—	
55163	New Kent County	847,936	25,321	171,336	149,281	4,766	85,574	—	71,334	—	34,481	73,073	44,317	60,058	625,447	625,447	—	
55165	Northampton County	791,363	27,486	152,121	133,775	4,271	76,686	2,281	63,925	—	30,899	38,378	31,383	53,820	560,480	560,480	—	
55166	Northumberland County	393,010	11,737	78,485	66,276	2,116	37,992	—	31,670	—	15,308	19,211	18,274	26,662	277,679	277,679	—	
55167	Nottoway County	293,715	19,589	42,351	49,908	1,593	28,610	8,628	23,849	—	11,528	4,433	7,160	20,081	209,103	209,103	—	
55168	Orange County	949,234	42,236	173,750	164,648	5,256	94,384	10,248	78,678	—	38,030	55,980	40,197	66,238	689,831	689,831	—	
55169	Page County	631,321	22,378	98,725	109,126	3,484	62,556	2,613	52,146	—	25,206	23,649	22,916	43,903	457,209	457,209	—	
55170	Patrick County	528,688	33,395	109,198	87,256	2,786	50,019	17,689	41,696	—	20,154	23,504	20,197	35,105	365,581	365,581	—	
55171	Pittsylvania County	1,235,773	78,582	181,492	225,422	7,196	129,222	32,556	107,719	—	52,068	89,008	47,884	90,690	944,456	944,456	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021			PLUS: FY 2021				PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Experience	Deferred Outflows Change In	Deferred Outflows Change In					
55172	Powhatan County	733,788	26,311	137,517	122,409	3,908	70,170	3,097	58,494	—	28,274	24,064	28,279	49,247	512,862	512,862	—
55173	Prince Edward County	450,753	21,953	64,995	75,029	2,395	43,010	6,108	35,853	—	17,330	—	10,187	30,186	314,353	314,353	—
55174	Prince George County	1,163,513	60,587	217,181	190,880	6,094	109,421	30,445	91,213	—	44,089	38,915	32,237	76,795	799,738	799,738	—
55176	Prince William County	24,735,158	738,649	4,974,888	4,298,544	137,224	2,464,120	—	2,054,077	—	992,873	1,875,581	1,217,557	1,729,354	18,009,765	18,009,765	—
55177	County of Pulaski	1,096,592	32,746	195,587	187,073	5,972	107,239	—	89,394	—	43,210	47,697	45,280	75,260	783,788	783,788	—
55178	Rappahannock County	271,352	15,772	54,517	44,879	1,433	25,726	6,004	21,445	—	10,366	11,633	8,075	18,054	188,030	188,030	—
55179	Richmond County	244,985	14,995	41,607	43,128	1,377	24,723	6,073	20,609	—	9,962	14,766	9,637	17,351	180,695	180,695	—
55180	Roanoke County	4,081,139	206,482	609,061	669,484	21,372	383,779	111,758	319,916	—	154,637	12,894	94,690	269,342	2,804,962	2,804,962	—
55181	Rockbridge County	636,494	19,007	126,553	102,985	3,288	59,036	13,297	49,212	—	23,787	26,536	23,032	41,430	431,479	431,479	—
55182	Rockingham County	2,367,077	70,686	433,599	403,797	12,891	231,475	—	192,956	—	93,269	110,519	101,508	162,451	1,691,802	1,691,802	—
55183	Russell County	515,504	34,579	90,567	84,616	2,701	48,506	20,172	40,434	—	19,545	11,619	13,445	34,043	354,521	354,521	—
55184	Scott County	490,638	27,350	70,746	85,367	2,725	48,936	9,016	40,793	—	19,718	16,254	14,046	34,345	357,664	357,664	—
55185	Shenandoah County	1,173,192	42,742	196,294	198,272	6,330	113,659	4,562	94,745	—	45,797	34,030	39,085	79,766	830,708	830,708	—
55186	Smyth County	644,839	43,872	92,979	110,515	3,528	63,352	17,544	52,810	—	25,527	13,914	14,450	44,463	463,031	463,031	—
55187	Southampton County	670,372	40,750	100,515	117,129	3,739	67,144	16,324	55,971	—	27,054	26,660	21,907	47,123	490,740	490,740	—
55188	Spotsylvania County	4,727,480	141,173	988,805	842,302	26,889	482,846	—	402,497	—	194,554	473,743	269,286	338,868	3,529,023	3,529,023	—
55189	Stafford County	5,026,702	150,110	1,116,242	880,345	28,104	504,653	—	420,676	—	203,341	489,409	281,689	354,171	3,688,412	3,688,412	—
55190	Surry County	375,154	12,288	65,778	61,413	1,961	35,205	5,514	29,346	—	14,185	8,851	12,055	24,704	257,304	257,304	—
55191	Sussex County	421,882	37,347	62,567	70,083	2,237	40,175	17,362	33,489	—	16,188	1,335	4,009	28,197	293,629	293,629	—
55192	Tazewell County	957,411	86,138	138,051	161,702	5,162	92,695	41,095	77,270	—	37,350	10,097	12,983	65,055	677,489	677,489	—
55193	Warren County	968,259	32,615	171,722	171,845	5,486	98,509	2,993	82,117	—	39,693	69,384	47,610	69,138	719,985	719,985	—
55195	Washington County	942,058	49,741	148,932	157,200	5,018	90,114	14,960	75,119	—	36,310	11,741	23,129	63,246	658,628	658,628	—
55196	Westmoreland County	568,739	16,984	125,926	99,622	3,180	57,108	—	47,605	—	23,011	51,280	35,689	40,081	417,391	417,391	—
55197	Wise County	937,219	65,180	145,721	157,951	5,042	90,544	25,969	75,477	—	36,483	16,011	20,175	63,546	661,772	661,772	—
55198	Wythe County	617,637	46,252	132,076	103,235	3,296	59,179	20,896	49,331	—	23,845	35,323	20,355	41,534	432,527	432,527	—

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Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
55199	York County	3,638,898	163,791	637,061	585,035	18,676	335,368	135,265	279,561	—	135,131	83,354	97,178	235,368	2,451,140	2,451,140	—
55201	City of Bristol	1,189,046	122,573	186,251	196,077	6,259	112,400	69,670	93,696	—	45,290	11,971	8,476	78,885	821,510	821,510	—
55202	City of Buena Vista	289,710	21,285	52,807	47,685	1,522	27,335	11,827	22,787	—	11,014	7,509	7,844	19,184	199,789	199,789	—
55203	Town of St. Paul	62,414	3,969	8,999	10,921	349	6,260	1,661	5,219	—	2,523	2,340	1,875	4,394	45,756	45,756	—
55204	Town of Clifton Forge	104,470	21,373	15,064	15,728	502	9,016	21,095	7,516	—	3,633	—	(3,359)	6,330	65,898	65,898	—
55206	City of Fredericksburg	2,122,593	84,376	324,975	357,779	11,422	205,095	14,093	170,966	—	82,639	32,995	62,733	143,939	1,498,999	1,498,999	—
55207	City of Hampton	7,361,237	774,788	1,061,427	1,227,925	39,200	703,902	422,051	586,769	—	283,625	9,604	77,174	494,010	5,144,682	5,144,682	—
55208	City of Harrisonburg	2,697,341	101,731	431,074	446,564	14,256	255,991	28,581	213,392	—	103,147	31,830	79,668	179,659	1,870,984	1,870,984	—
55209	City of Hopewell	1,630,787	60,438	270,498	261,047	8,333	149,644	56,038	124,742	—	60,296	22,544	45,492	105,023	1,093,716	1,093,716	—
55210	City of Lynchburg	4,664,064	285,576	672,518	762,660	24,347	437,191	171,347	364,440	—	176,158	—	79,994	306,826	3,195,343	3,195,343	—
55211	Town of Crewe	89,116	4,829	16,986	15,506	495	8,889	1,753	7,410	—	3,582	5,941	3,956	6,239	64,966	64,966	—
55212	City of Norfolk	2,309,670	183,417	342,247	379,815	12,125	217,727	101,629	181,496	—	87,729	7,086	28,275	152,803	1,591,327	1,591,327	—
55213	City of Petersburg	2,186,009	222,740	498,920	348,970	11,140	200,045	159,803	166,757	—	80,605	140,591	24,665	140,397	1,462,092	1,462,092	—
55214	City of Portsmouth	5,861,454	374,345	860,249	992,139	31,672	568,739	144,187	474,097	—	229,163	82,031	131,843	399,149	4,156,798	4,156,798	—
55215	City of Radford	923,534	42,276	157,430	160,313	5,118	91,899	9,547	76,606	—	37,029	48,422	32,603	64,495	671,668	671,668	—
55216	City of Richmond	2,103,902	234,746	303,364	344,274	10,990	197,353	153,683	164,513	—	79,520	—	7,905	138,506	1,442,416	1,442,416	—
55217	City of Roanoke	776,176	43,591	119,957	126,772	4,047	72,671	25,923	60,578	—	29,282	6,502	15,384	51,002	531,141	531,141	—
55218	Town of Craigsville	19,359	1,229	4,960	2,946	94	1,689	1,731	1,408	—	680	1,753	517	1,185	12,341	12,341	—
55219	City of Staunton	1,254,297	47,882	211,634	201,912	6,446	115,745	37,422	96,485	—	46,638	22,853	32,196	81,233	845,959	845,959	—
55220	City of Suffolk	5,632,823	305,958	950,609	935,227	29,856	536,115	120,062	446,902	—	216,018	83,606	181,169	376,252	3,918,355	3,918,355	—
55221	City of Williamsburg	896,666	54,742	143,742	155,867	4,976	89,350	21,739	74,481	—	36,002	39,234	30,294	62,705	653,040	653,040	—
55222	City of Winchester	2,266,113	108,166	384,629	372,312	11,885	213,426	50,444	177,911	—	85,996	44,509	59,679	149,787	1,559,891	1,559,891	—
55223	City of Martinsville	1,177,865	68,548	169,838	196,049	6,259	112,384	22,827	93,683	—	45,283	—	22,244	78,873	821,393	821,393	—
55224	City of Falls Church	101,465	17,538	14,630	16,145	515	9,255	14,406	7,715	—	3,729	—	(1,356)	6,496	67,644	67,644	—
55225	City of Colonial Heights	1,108,107	96,353	159,780	188,129	6,006	107,844	45,908	89,898	—	43,454	16,007	17,746	75,686	788,212	788,212	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021			PLUS: FY 2021				PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred vs Actual Experience	LESS: FY 2021 Deferred Inflows Change In Assumptions	LESS: FY 2021 Deferred Inflows Change In Proportion	Deferred vs Actual Experience	PLUS: FY 2021 Deferred Outflows Investment Experience	PLUS: FY 2021 Deferred Outflows Change In Assumptions	PLUS: FY 2021 Deferred Outflows Change In Proportion					
55226	Town of Front Royal	632,489	50,883	94,902	106,875	3,412	61,266	25,681	51,071	—	24,686	9,547	14,235	42,996	447,779	447,779	—
55229	Town of Chilhowie	75,431	2,685	12,535	13,422	428	7,694	333	6,414	—	3,100	5,158	3,257	5,398	56,235	56,235	—
55230	City of Covington	307,399	33,076	44,325	51,770	1,653	29,677	18,276	24,739	—	11,958	2,587	3,674	20,829	216,903	216,903	—
55231	Town of Floyd	15,854	474	3,229	2,807	90	1,609	—	1,341	—	648	1,484	822	1,129	11,759	11,759	—
55232	City of Franklin	602,951	80,579	86,940	94,815	3,027	54,352	73,328	45,308	—	21,900	—	(2,882)	38,145	397,249	397,249	—
55233	City of Chesapeake	14,035,581	558,723	2,190,749	2,316,546	73,952	1,327,949	204,137	1,106,971	—	535,073	111,501	403,173	931,974	9,705,715	9,705,715	—
55234	City of Virginia Beach	27,858,552	1,528,431	4,214,203	4,527,023	144,518	2,595,094	1,050,771	2,163,256	—	1,045,647	123,860	600,164	1,821,273	18,967,028	18,967,028	—
55235	City of Norton	279,363	14,950	40,537	49,075	1,567	28,132	4,643	23,451	—	11,335	11,533	8,674	19,742	205,610	205,610	—
55236	City of Manassas Park	808,385	39,205	125,694	138,443	4,420	79,362	11,586	66,156	—	31,977	23,691	25,828	55,697	580,040	580,040	—
55239	Town of Grottoes	64,417	6,802	10,310	9,115	291	5,225	10,893	4,355	—	2,105	826	(817)	3,666	38,188	38,188	—
55240	Town of Onley	23,531	3,255	6,320	3,446	110	1,975	4,157	1,647	—	796	2,251	352	1,387	14,437	14,437	—
55241	Town of West Point	132,338	5,226	20,166	22,425	716	12,855	1,032	10,716	—	5,180	2,559	4,153	9,021	93,957	93,957	—
55242	Town of South Hill	—	—	—	42,489	1,356	24,357	—	20,303	—	9,814	188,264	44,931	17,093	178,017	178,017	—
55245	Town of Scottsville	15,187	2,337	3,458	2,362	75	1,354	2,065	1,129	—	546	996	(33)	952	9,896	9,896	—
55246	Town of Burkeville	7,343	1,350	1,059	1,278	41	733	910	611	—	295	247	46	515	5,356	5,356	—
55247	Town of Madison	6,676	200	4,061	1,084	35	621	123	518	—	250	2,427	830	436	4,541	4,541	—
55250	Town of Rich Creek	16,855	503	11,770	3,196	102	1,832	—	1,527	—	738	8,540	3,411	1,285	13,389	13,389	—
55252	Town of Windsor	55,406	1,655	9,398	8,642	276	4,954	2,587	4,130	—	1,996	1,084	1,272	3,478	36,208	36,208	—
55254	Town of Stephens City	28,036	7,580	4,042	5,530	177	3,170	5,450	2,643	—	1,277	3,816	408	2,222	23,169	23,169	—
55257	Town of Lebanon	177,230	12,723	26,658	29,734	949	17,045	5,816	14,208	—	6,868	1,638	4,073	11,961	124,577	124,577	—
55258	City of Newport News	6,491,607	193,855	2,081,717	1,169,486	37,334	670,402	—	558,844	—	270,127	1,223,681	591,161	470,500	4,899,836	4,899,836	—
55260	Town of Haymarket	52,568	3,772	9,921	8,476	271	4,859	2,534	4,050	—	1,958	1,846	786	3,409	35,510	35,510	—
55261	Town of Lovettsville	48,396	3,104	10,446	6,475	207	3,712	8,360	3,094	—	1,496	2,667	176	2,606	27,127	27,127	—
55264	Town of Eastville	19,525	582	17,744	3,751	120	2,151	—	1,793	—	867	14,292	3,934	1,509	15,718	15,718	—
55300	Town of Abingdon	416,208	64,427	60,014	64,025	2,044	36,702	61,879	30,595	—	14,788	—	(7,348)	25,758	268,248	268,248	—

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
55301	Town of Dumfries	118,821	18,897	36,566	22,342	713	12,807	10,026	10,676	—	5,161	25,131	6,364	8,988	93,608	93,608	—
55302	Town of Iron Gate	4,172	253	819	695	22	398	104	332	—	160	167	144	280	2,910	2,910	—
55303	Town of Montross	8,344	377	1,745	1,278	41	733	597	611	—	295	417	219	513	5,356	5,356	—
55304	Town of South Boston	283,535	11,067	48,618	46,879	1,497	26,873	3,478	22,402	—	10,828	5,929	8,857	18,861	196,412	196,412	—
55305	Town of Gretna	41,387	1,236	7,091	6,753	216	3,871	616	3,227	—	1,560	874	1,271	2,717	28,291	28,291	—
55306	Town of Remington	15,521	571	3,385	2,779	89	1,593	84	1,328	—	642	1,790	839	1,119	11,642	11,642	—
55307	City of Lexington	417,042	45,373	68,302	67,387	2,151	38,630	30,954	32,201	—	15,565	5,752	938	27,111	282,336	282,336	—
55308	City of Waynesboro	1,179,700	63,054	188,987	193,187	6,167	110,743	32,876	92,315	—	44,622	15,273	24,119	77,722	809,401	809,401	—
55309	Town of Colonial Beach	165,215	12,318	32,888	29,623	946	16,981	5,076	14,155	—	6,842	16,634	6,378	11,917	124,111	124,111	—
55310	Town of Smithfield	264,510	12,807	53,184	43,628	1,393	25,010	5,356	20,848	—	10,077	10,593	10,077	17,551	182,790	182,790	—
55311	Town of Brookneal	28,204	841	6,325	4,113	131	2,358	2,587	1,965	—	950	1,819	619	1,652	17,232	17,232	—
55312	Town of Hamilton	10,346	12,303	1,492	1,834	59	1,051	9,701	876	—	424	493	(1,883)	738	7,684	7,684	—
55313	City of Galax	535,196	33,924	80,999	93,092	2,972	53,365	13,105	44,484	—	21,502	20,703	15,205	37,450	390,031	390,031	—
55314	Town of Jonesville	29,705	3,820	4,283	4,502	144	2,581	4,257	2,151	—	1,040	—	(278)	1,810	18,861	18,861	—
55315	Town of Wytheville	614,299	25,255	116,098	108,793	3,473	62,365	4,865	51,987	—	25,129	50,575	27,929	43,767	455,813	455,813	—
55317	Town of Vienna	1,112,780	33,231	181,569	177,458	5,665	101,727	34,722	84,799	—	40,989	15,587	28,653	71,394	743,504	743,504	—
55318	Town of Vinton	253,496	64,218	47,012	39,571	1,263	22,684	56,941	18,909	—	9,140	6,190	(2,770)	15,920	165,792	165,792	—
55319	City of Emporia	401,855	27,021	74,447	68,999	2,203	39,553	12,084	32,972	—	15,937	19,990	16,358	27,758	289,089	289,089	—
55320	Town of Culpeper	852,108	39,269	139,888	139,027	4,438	79,696	22,415	66,434	—	32,112	12,807	21,152	55,933	582,485	582,485	—
55321	Town of Woodstock	247,989	8,680	44,685	40,488	1,293	23,210	4,603	19,347	—	9,352	6,540	8,292	16,287	169,634	169,634	—
55322	Town of Glasgow	15,854	1,016	2,669	2,640	84	1,513	417	1,261	—	610	310	396	1,063	11,061	11,061	—
55323	Town of Marion	293,048	17,781	50,571	45,018	1,437	25,806	23,851	21,512	—	10,398	5,518	5,150	18,112	188,612	188,612	—
55324	Town of Altavista	198,090	7,701	35,930	34,680	1,107	19,880	1,444	16,572	—	8,010	12,769	9,151	13,951	145,301	145,301	—
55325	Town of Herndon	1,468,409	75,781	222,883	239,816	7,656	137,473	45,122	114,597	—	55,392	7,503	32,515	96,481	1,004,766	1,004,766	—
55326	Town of Pearisburg	114,816	9,122	17,314	18,868	602	10,816	5,385	9,016	—	4,358	584	1,735	7,592	79,054	79,054	—

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
55329	Town of Leesburg	2,183,839	96,047	401,041	366,282	11,693	209,970	18,248	175,029	—	84,604	77,748	71,953	147,360	1,534,626	1,534,626	—
55330	Town of Chatham	31,708	17,761	4,572	3,724	119	2,135	19,308	1,779	—	860	—	(5,151)	1,498	15,601	15,601	—
55331	Town of Bowling Green	47,228	1,410	23,068	7,559	241	4,333	1,355	3,612	—	1,746	12,358	4,910	3,040	31,668	31,668	—
55332	City of Manassas	2,595,040	125,335	390,849	445,230	14,213	255,226	37,861	212,755	—	102,839	68,615	83,312	179,121	1,865,396	1,865,396	—
55334	Town of Boydton	20,694	944	5,281	3,390	108	1,943	498	1,620	—	783	1,857	890	1,364	14,204	14,204	—
55335	City of Salem	1,994,093	141,931	310,292	323,932	10,341	185,693	94,477	154,792	—	74,822	17,504	29,105	130,321	1,357,191	1,357,191	—
55336	Town of McKenney	3,338	208	736	611	20	350	84	292	—	141	453	177	247	2,561	2,561	—
55338	Town of Quantico	7,010	4,240	1,012	1,223	39	701	3,105	584	—	282	247	(669)	492	5,122	5,122	—
55339	Town of Halifax	29,705	1,908	6,018	5,085	162	2,915	826	2,430	—	1,175	1,951	1,190	2,047	21,306	21,306	—
55340	Town of Blacksburg	1,319,048	44,160	201,981	215,362	6,875	123,455	22,629	102,912	—	49,744	7,972	35,421	86,644	902,311	902,311	—
55341	Town of Chincoteague	183,405	5,477	33,163	30,067	960	17,236	2,093	14,368	—	6,945	5,089	6,306	12,097	125,974	125,974	—
55342	Town of Lawrenceville	87,280	7,004	18,448	13,839	442	7,933	6,175	6,613	—	3,196	4,711	1,579	5,565	57,981	57,981	—
55343	Town of Amherst	78,101	2,332	15,592	13,672	436	7,837	—	6,533	—	3,158	6,342	3,854	5,501	57,282	57,282	—
55344	Town of Stanley	51,734	5,587	7,459	9,726	310	5,575	3,175	4,648	—	2,247	4,924	1,768	3,914	40,749	40,749	—
55345	Town of Hillsville	129,168	6,784	20,411	22,231	710	12,744	2,251	10,623	—	5,135	4,645	4,077	8,943	93,142	93,142	—
55346	Town of Elkton	95,123	4,069	18,353	16,090	514	9,223	757	7,688	—	3,716	4,431	3,792	6,471	67,411	67,411	—
55347	Town of Bridgewater	205,100	18,988	38,381	32,513	1,038	18,638	17,290	15,536	—	7,510	5,212	4,813	13,080	136,219	136,219	—
55348	Town of Purcellville	451,754	21,658	96,998	74,585	2,381	42,755	8,584	35,641	—	17,228	24,817	16,703	30,008	312,490	312,490	—
55349	Town of Timberville	56,907	2,024	10,790	9,504	303	5,448	251	4,541	—	2,195	1,736	2,533	3,822	39,818	39,818	—
55350	Town of Wise	172,891	22,030	28,700	26,788	855	15,356	21,497	12,801	—	6,188	2,655	(354)	10,779	112,236	112,236	—
55351	Town of New Market	72,928	2,504	11,920	12,560	401	7,200	251	6,002	—	2,901	2,983	2,692	5,053	52,625	52,625	—
55353	Town of Rocky Mount	265,679	7,934	56,014	40,655	1,298	23,305	15,884	19,427	—	9,390	13,370	8,044	16,355	170,333	170,333	—
55355	Town of Luray	172,391	13,753	28,543	28,456	908	16,312	6,957	13,598	—	6,573	2,835	2,697	11,450	119,221	119,221	—
55357	Town of Strasburg	247,154	12,927	38,591	42,044	1,342	24,102	4,025	20,091	—	9,711	5,919	7,369	16,913	176,154	176,154	—
55358	Town of Appomattox	66,754	1,993	53,130	11,115	355	6,372	—	5,312	—	2,567	33,498	11,891	4,472	46,571	46,571	—

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Analysis of Change in Net OPEB Liability - GLI

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021			PLUS: FY 2021				PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Experience	Deferred Outflows Assumptions	Deferred Outflows Proportion					
55359	Town of Clarksville	80,104	2,392	15,949	13,339	426	7,646	—	6,374	—	3,081	3,428	3,232	5,366	55,885	55,885	—
55360	Town of Dublin	78,936	5,043	11,382	14,533	464	8,331	2,116	6,945	—	3,357	6,156	3,129	5,849	60,891	60,891	—
55361	Town of Middleburg	80,438	6,485	17,536	14,672	468	8,411	3,302	7,011	—	3,389	9,987	4,456	5,903	61,474	61,474	—
55363	Town of Chase City	96,125	10,708	16,766	16,145	515	9,255	5,636	7,715	—	3,729	2,768	1,412	6,496	67,644	67,644	—
55364	Town of Bedford	342,779	18,529	59,439	57,773	1,844	33,118	6,707	27,607	—	13,344	10,656	11,260	23,242	242,052	242,052	—
55365	City of Poquoson	547,045	19,630	87,654	89,035	2,842	51,039	11,521	42,546	—	20,565	5,662	15,496	35,821	373,032	373,032	—
55366	Town of Ashland	289,210	13,854	44,844	45,184	1,442	25,902	16,921	21,592	—	10,437	2,213	4,477	18,180	189,310	189,310	—
55367	Town of Broadway	86,612	2,587	13,700	15,006	479	8,602	—	7,171	—	3,466	3,324	3,536	6,038	62,871	62,871	—
55368	Town of Berryville	133,006	3,971	20,715	23,065	736	13,222	—	11,022	—	5,327	5,251	5,073	9,277	96,635	96,635	—
55370	Town of Urbanna	9,846	294	2,767	1,167	37	669	2,093	558	—	270	1,077	48	470	4,890	4,890	—
55371	Town of Bluefield	202,096	10,500	29,141	34,514	1,102	19,785	3,525	16,492	—	7,972	3,816	5,677	13,884	144,602	144,602	—
55372	Town of Weber City	11,849	2,522	2,359	1,917	61	1,099	2,000	916	—	443	500	11	771	8,034	8,034	—
55374	Town of Hurt	11,181	3,779	3,780	1,501	48	860	4,386	717	—	347	1,668	(226)	604	6,287	6,287	—
55376	Town of Coeburn	61,580	6,711	10,181	10,171	325	5,830	3,678	4,860	—	2,349	1,001	386	4,090	42,612	42,612	—
55377	Town of Dayton	62,414	11,184	13,720	10,476	334	6,006	7,169	5,006	—	2,420	4,187	601	4,214	43,893	43,893	—
55378	Town of Courtland	8,677	369	1,252	1,445	46	828	84	691	—	334	—	220	582	6,054	6,054	—
55379	Town of Cape Charles	121,825	4,181	22,877	19,508	623	11,183	3,865	9,322	—	4,506	3,966	3,835	7,847	81,732	81,732	—
55381	Town of Warsaw	56,741	1,694	15,018	9,559	305	5,480	—	4,568	—	2,208	5,445	3,605	3,848	40,051	40,051	—
55382	Town of Grundy	57,407	6,690	10,769	8,225	263	4,715	9,935	3,931	—	1,900	1,916	(165)	3,310	34,462	34,462	—
55383	Town of Warrenton	523,681	31,029	106,942	88,785	2,834	50,895	11,837	42,426	—	20,507	29,936	21,417	35,718	371,985	371,985	—
55384	Town of Louisa	50,899	7,498	7,340	7,197	230	4,126	10,496	3,439	—	1,662	—	(1,062)	2,893	30,154	30,154	—
55385	Town of Kenbridge	36,547	3,643	6,029	6,308	201	3,616	2,064	3,014	—	1,457	1,569	953	2,536	26,429	26,429	—
55386	Town of Mt. Jackson	70,592	3,130	14,708	12,783	408	7,328	826	6,108	—	2,953	7,795	4,175	5,143	53,557	53,557	—
55387	Town of Pulaski	348,286	28,319	57,377	55,939	1,786	32,067	22,326	26,730	—	12,921	4,237	5,874	22,504	234,368	234,368	—
55389	Town of Pembroke	21,361	892	4,056	4,113	131	2,358	206	1,965	—	950	3,214	1,367	1,653	17,232	17,232	—

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB	LESS: FY 2021 Normal Employer	Calculated	Actual	Difference
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions						Deferred Outflows Change In Proportion	6/30/2021 Net OPEB Liability	
55390	Town of Parksley	18,190	5,680	7,609	2,140	68	1,227	7,528	1,022	—	494	3,835	(824)	860	8,965	8,965	—	
55391	Town of Onancock	51,734	2,646	8,186	8,698	278	4,986	653	4,156	—	2,009	949	1,247	3,498	36,442	36,442	—	
55392	Town of Victoria	43,891	2,069	6,583	7,169	229	4,110	1,200	3,426	—	1,656	206	966	2,884	30,039	30,039	—	
55393	Town of Shenandoah	62,414	2,965	10,810	11,671	373	6,690	653	5,577	—	2,696	7,077	3,063	4,695	48,900	48,900	—	
55395	Town of Round Hill	68,089	10,703	16,580	12,588	402	7,216	6,669	6,015	—	2,908	11,011	2,535	5,064	52,742	52,742	—	
55396	Town of Kilmarnock	71,427	7,170	13,441	11,782	376	6,754	4,437	5,630	—	2,721	2,213	1,734	4,740	49,365	49,365	—	
55397	Town of Orange	186,576	20,152	28,787	32,568	1,040	18,670	11,085	15,563	—	7,523	7,975	3,917	13,103	136,453	136,453	—	
55399	Town of Blackstone	178,399	15,593	29,680	32,457	1,036	18,606	6,815	15,510	—	7,497	15,389	5,250	13,057	135,987	135,987	—	
55401	Southeastern Virginia Public Service Authority	480,792	50,705	69,326	79,670	2,543	45,670	28,134	38,071	—	18,402	—	3,224	32,054	333,797	333,797	—	
55402	Pittsylvania County Service Authority	34,044	4,329	10,112	—	—	—	27,438	—	—	—	4,000	(4,823)	—	—	—	—	
55403	Rappahannock Area Youth Services & Group Home Commission	44,558	3,225	6,424	6,641	212	3,807	4,976	3,174	—	1,534	—	68	2,672	27,827	27,827	—	
55404	Appomattox Regional Library	62,414	3,515	14,514	10,115	323	5,798	2,209	4,834	—	2,336	4,065	2,245	4,071	42,379	42,379	—	
55405	Staunton Redevelopment & Housing Authority	37,382	1,117	8,215	6,391	204	3,664	—	3,054	—	1,476	2,941	1,853	2,571	26,778	26,778	—	
55408	Charles Pinckney Jones Memorial Library	8,011	457	1,666	1,362	43	781	167	651	—	315	535	304	549	5,705	5,705	—	
55409	Southside Regional Juvenile Group Home Commission	10,680	319	1,540	1,778	57	1,020	—	850	—	411	—	301	715	7,451	7,451	—	
55411	Hampton Roads Sanitation District	4,307,934	179,567	651,421	729,786	23,297	418,346	41,160	348,731	—	168,565	75,043	135,382	293,603	3,057,609	3,057,609	—	
55412	Peninsula Airport Commission	200,093	22,258	34,813	30,651	978	17,570	23,335	14,647	—	7,080	4,584	(564)	12,332	128,419	128,419	—	
55413	Richmond Redevelopment & Housing Authority	725,277	70,113	154,433	123,937	3,957	71,047	35,876	59,224	—	28,627	52,567	22,569	49,862	519,265	519,265	—	
55415	Chesapeake Redevelopment & Housing Authority	172,391	13,638	24,857	28,761	918	16,487	6,682	13,744	—	6,643	247	3,117	11,573	120,502	120,502	—	
55417	Norfolk Airport Authority	1,028,337	43,341	165,501	166,121	5,303	95,228	32,874	79,381	—	38,370	10,905	27,525	66,831	696,001	696,001	—	

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						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In							
55418	Charlottesville Redevelopment & Housing Authority	39,385	12,871	10,077	9,059	289	5,193	8,536	4,329	—	2,092	14,179	1,898	3,645	37,955	37,955	—
55419	Hampton Redevelopment & Housing Authority	240,312	24,216	37,035	37,570	1,199	21,537	24,224	17,953	—	8,678	1,833	1,097	15,115	157,409	157,409	—
55420	Loudoun County Sanitation Authority	1,962,718	60,271	349,304	342,106	10,921	196,111	1,342	163,477	—	79,019	112,768	92,499	137,633	1,433,335	1,433,335	—
55421	Danville Redevelopment & Housing Authority	123,160	3,678	23,760	19,980	638	11,453	2,340	9,548	—	4,615	4,711	4,208	8,038	83,711	83,711	—
55422	NRV Regional Water Authority	108,808	3,888	25,789	19,063	609	10,928	517	9,109	—	4,403	11,586	6,648	7,667	79,869	79,869	—
55423	Northern Virginia Juvenile Detention Home	296,385	91,714	52,788	42,850	1,368	24,564	90,131	20,476	—	9,897	7,078	(17,080)	17,238	179,531	179,531	—
55425	Colonial Services Board	761,156	47,436	133,976	124,910	3,988	71,604	27,268	59,689	—	28,852	14,336	23,870	50,253	523,340	523,340	—
55426	Blacksburg-VPI Sanitation Authority	79,938	5,443	11,526	13,227	422	7,583	2,811	6,321	—	3,055	—	1,554	5,322	55,420	55,420	—
55427	Potomac River Fisheries Commission	21,528	2,053	3,233	3,974	127	2,278	1,084	1,899	—	918	1,828	718	1,599	16,649	16,649	—
55428	Chesapeake Bay Bridge & Tunnel District	671,372	45,083	98,457	112,516	3,592	64,499	19,968	53,766	—	25,989	4,179	15,323	45,267	471,413	471,413	—
55429	Alexandria Redevelopment & Housing Authority	372,985	53,155	54,884	62,302	1,989	35,714	32,875	29,771	—	14,390	1,515	2,043	25,065	261,030	261,030	—
55430	Albemarle County Service Authority	372,651	11,129	74,561	62,636	2,000	35,906	—	29,931	—	14,468	18,619	15,932	25,200	262,427	262,427	—
55431	Franklin Redevelopment & Housing Authority	23,030	13,651	5,523	723	23	414	24,207	345	—	167	1,303	(4,290)	289	3,027	3,027	—
55432	Bristol Redevelopment & Housing Authority	90,784	4,879	15,040	15,061	481	8,634	2,000	7,197	—	3,479	1,499	2,540	6,059	63,103	63,103	—
55433	Norfolk Redevelopment & Housing Authority	1,150,162	85,176	181,809	177,708	5,673	101,871	100,587	84,919	—	41,047	9,449	12,941	71,495	744,551	744,551	—
55435	Richmond Metropolitan Authority	325,257	34,678	47,767	45,296	1,446	25,965	55,816	21,645	—	10,462	668	(8,420)	18,224	189,776	189,776	—
55436	Riverside Regional Jail	1,065,218	275,665	197,573	153,643	4,905	88,075	295,076	73,419	—	35,488	30,967	(35,948)	61,812	643,725	643,725	—

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						Deferred vs Actual Experience	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Change In Investment Experience	Deferred Change In Assumptions						Deferred Change In Proportion
55439	Rappahannock-Rapidan Planning District Commission	28,036	4,682	5,926	4,835	154	2,772	2,830	2,311	—	1,117	2,065	510	1,945	20,259	20,259	—
55440	Shenandoah Valley Juvenile Detention Home	262,675	22,902	55,371	39,015	1,246	22,365	33,108	18,644	—	9,012	11,688	5,347	15,700	163,463	163,463	—
55443	Bedford Public Library	53,569	4,551	7,724	8,948	286	5,129	2,305	4,276	—	2,067	123	895	3,599	37,490	37,490	—
55445	Chesterfield County Health Center Commission	503,488	85,236	72,598	91,314	2,915	52,345	50,644	43,635	—	21,092	33,122	2,560	36,737	382,580	382,580	—
55446	Washington County Service Authority	308,234	21,192	47,262	50,214	1,603	28,785	14,261	23,995	—	11,598	2,167	5,526	20,203	210,384	210,384	—
55447	Rappahannock Area Community Services Board	1,797,670	53,682	350,313	302,174	9,646	173,220	—	144,395	—	69,796	74,569	82,839	121,570	1,266,028	1,266,028	—
55449	Hampton Roads Planning District Commission	284,203	22,242	47,261	45,685	1,458	26,188	16,486	21,831	—	10,552	4,423	3,614	18,380	191,407	191,407	—
55450	Meherrin Regional Library	23,531	1,468	4,802	3,751	120	2,151	1,358	1,793	—	867	1,084	667	1,510	15,718	15,718	—
55453	Rockbridge Area Community Services Board	315,077	55,166	63,651	49,853	1,591	28,578	46,713	23,822	—	11,515	12,830	903	20,056	208,871	208,871	—
55454	Greensville/Emporia Department of Social Services	93,121	5,842	15,702	15,339	490	8,793	3,215	7,330	—	3,543	1,749	2,392	6,171	64,267	64,267	—
55455	James City Service Authority	379,494	12,435	59,152	62,941	2,009	36,081	1,761	30,077	—	14,538	3,435	10,997	25,324	263,708	263,708	—
55456	Accomack-Northampton Planning District Commission	58,075	7,598	9,242	9,782	312	5,607	4,384	4,674	—	2,259	1,161	478	3,935	40,983	40,983	—
55457	Harrisonburg/Rockingham Sewer Authority	135,176	6,588	19,817	23,342	745	13,381	2,064	11,154	—	5,392	3,946	4,284	9,392	97,799	97,799	—
55458	Wytheville Redevelopment & Housing Authority	40,886	1,476	6,112	6,725	215	3,855	576	3,213	—	1,553	167	1,067	2,703	28,176	28,176	—
55459	Waynesboro Redevelopment and Housing Authority	59,578	11,841	8,917	9,782	312	5,607	7,769	4,674	—	2,259	251	(1,300)	3,933	40,983	40,983	—
55460	Region Ten Community Services Board	1,793,165	178,973	306,749	253,683	8,098	145,422	300,419	121,223	—	58,595	34,228	(6,890)	102,060	1,062,863	1,062,863	—
55462	LENOWISCO Planning District Commission	21,528	5,376	3,105	3,640	116	2,087	3,258	1,740	—	841	247	(808)	1,466	15,252	15,252	—

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						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
55465	Rivanna Water & Sewer Authority	451,754	13,490	91,208	77,642	2,479	44,508	—	37,101	—	17,934	30,113	21,978	31,236	325,297	325,297	—
55466	Appomattox River Water Authority	125,664	10,214	20,179	19,452	621	11,151	11,513	9,295	—	4,493	1,583	992	7,826	81,499	81,499	—
55467	Campbell County Utilities and Service Authority	107,139	7,792	17,616	18,479	590	10,593	3,716	8,830	—	4,268	4,500	3,323	7,434	77,424	77,424	—
55469	Eastern Shore Community Services Board	431,728	20,370	69,072	67,082	2,141	38,454	27,052	32,055	—	15,494	4,203	7,994	26,988	281,055	281,055	—
55470	ANCHOR Commission	19,692	589	5,463	3,251	104	1,864	123	1,554	—	751	2,108	1,040	1,307	13,622	13,622	—
55471	Horizon Behavioral Health	2,029,138	397,083	292,585	319,014	10,184	182,873	340,206	152,442	—	73,685	—	(42,561)	128,342	1,336,583	1,336,583	—
55472	District 19 Community Services Board	734,288	73,117	114,674	122,131	3,899	70,011	36,329	58,361	—	28,210	6,194	7,707	49,136	511,697	511,697	—
55473	Hampton Roads Transit	1,432,028	133,383	206,486	244,846	7,816	140,357	68,849	117,001	—	56,554	28,319	25,412	98,503	1,025,840	1,025,840	—
55474	Upper Occoquan Sewage Authority	1,155,836	101,400	166,661	195,215	6,232	111,906	52,377	93,284	—	45,091	12,189	21,028	78,536	817,901	817,901	—
55475	New River Valley Juvenile Detention Home	54,905	12,310	8,243	9,337	298	5,352	8,392	4,462	—	2,157	1,113	(448)	3,757	39,120	39,120	—
55477	Frederick County Sanitation Authority	317,747	9,999	61,384	57,328	1,830	32,863	412	27,394	—	13,242	30,026	18,661	23,063	240,189	240,189	—
55479	Cumberland Mountain Community Services	942,392	60,765	191,199	152,699	4,875	87,534	43,804	72,968	—	35,270	37,621	32,295	61,433	639,767	639,767	—
55482	Middle Peninsula/Northern Neck Public Service Auth	1,071,726	128,886	174,904	161,258	5,148	92,440	152,448	77,058	—	37,247	12,055	(273)	64,875	675,626	675,626	—
55483	Rockbridge County Public Service Authority	34,878	1,551	5,246	5,669	181	3,250	1,028	2,709	—	1,309	167	790	2,279	23,751	23,751	—
55484	Danville-Pittsylvania Mental Health Services Board	815,727	66,556	134,527	140,416	4,483	80,493	34,119	67,098	—	32,433	30,676	26,346	56,491	588,307	588,307	—
55485	Crater Youth Care Commission	108,140	7,653	15,592	18,063	577	10,354	3,285	8,631	—	4,172	247	1,971	7,266	75,677	75,677	—
55486	Hampton Roads Workforce Council	154,034	15,689	22,465	29,317	936	16,806	7,397	14,009	—	6,772	16,460	4,583	11,795	122,831	122,831	—
55487	Capital Regional Airport Commission	724,108	51,098	133,063	101,623	3,244	58,255	107,812	48,561	—	23,473	20,022	3,392	40,883	425,774	425,774	—

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
55488	Northwestern Community Services Board	739,962	22,097	202,088	134,136	4,282	76,893	—	64,097	—	30,983	119,002	57,215	53,963	561,994	561,994	—
55489	Harrisonburg-Rockingham Community Services Board	593,438	17,721	128,472	103,179	3,294	59,147	—	49,305	—	23,832	49,907	33,692	41,509	432,294	432,294	—
55491	Middle Peninsula Regional Security Center	258,837	7,730	43,912	43,045	1,374	24,675	247	20,569	—	9,942	5,291	8,547	17,317	180,346	180,346	—
55492	Northern Neck Planning District Commission	28,537	852	6,883	4,863	155	2,788	—	2,324	—	1,123	2,724	1,461	1,957	20,375	20,375	—
55493	Planning District One Community Services Board	22,029	913	3,286	4,057	130	2,326	206	1,939	—	937	1,808	1,009	1,632	16,998	16,998	—
55494	Rockbridge Area Social Services Board	81,607	7,205	17,205	14,311	457	8,204	3,668	6,839	—	3,306	7,271	3,335	5,758	59,960	59,960	—
55495	Dinwiddie County Water Authority	40,219	6,751	5,799	6,836	218	3,919	4,447	3,267	—	1,579	616	178	2,750	28,641	28,641	—
55496	Rappahannock Rapidan Community Services	891,159	59,895	132,292	155,450	4,962	89,111	23,661	74,282	—	35,906	34,193	23,874	62,540	651,293	651,293	—
55498	Valley Community Services Board	879,810	50,409	128,921	114,600	3,658	65,694	159,677	54,762	—	26,470	1,583	(14,233)	46,106	480,145	480,145	—
55499	Eastern Shore Public Library	21,695	866	4,788	3,557	114	2,039	414	1,700	—	822	1,342	821	1,431	14,903	14,903	—
55500	Alexandria City Public Schools	616,134	98,427	88,841	103,457	3,303	59,306	62,663	49,437	—	23,896	3,816	938	41,619	433,459	433,459	—
55501	Albemarle County Public Schools	812,223	24,254	272,273	127,995	4,086	73,372	32,138	61,163	—	29,564	123,514	46,902	51,493	536,263	536,263	—
55502	Alleghany Highlands Public Schools	154,535	12,045	22,282	25,177	804	14,432	7,983	12,031	—	5,815	—	1,864	10,129	105,483	105,483	—
55503	Charlottesville City Public Schools	176,563	13,535	27,627	28,372	906	16,264	10,009	13,558	—	6,553	1,668	1,587	11,414	118,872	118,872	—
55504	Amherst County Public Schools	224,792	19,455	42,760	37,292	1,190	21,378	9,733	17,820	—	8,614	7,580	5,341	15,004	156,245	156,245	—
55505	Appomattox County Public Schools	57,741	6,494	11,007	10,059	321	5,767	3,668	4,807	—	2,324	4,138	1,511	4,046	42,147	42,147	—
55506	Arlington County Public Schools	2,016,956	60,231	454,770	332,630	10,619	190,679	14,284	158,949	—	76,831	118,335	99,134	133,821	1,393,633	1,393,633	—
55507	Augusta County Public Schools	225,626	17,278	33,810	38,043	1,214	21,808	7,072	18,179	—	8,787	3,125	3,645	15,304	159,389	159,389	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
55508	Bath County Public Schools	52,735	7,610	7,603	8,503	271	4,874	5,689	4,063	—	1,964	—	(383)	3,422	35,627	35,627	—
55509	Bedford County Public Schools	436,401	54,677	62,925	69,722	2,226	39,968	44,714	33,317	—	16,104	—	(779)	28,049	292,116	292,116	—
55510	Bland County Public Schools	28,537	8,314	4,114	3,029	97	1,736	13,159	1,447	—	700	—	(2,954)	1,219	12,690	12,690	—
55511	Botetourt County Public Schools	232,469	13,067	45,909	37,598	1,200	21,553	9,877	17,966	—	8,684	9,137	7,468	15,128	157,526	157,526	—
55512	Norfolk Public Schools	1,461,734	108,156	219,350	235,036	7,503	134,734	88,838	112,313	—	54,288	6,404	21,865	94,558	984,741	984,741	—
55513	Petersburg City Public Schools	200,928	19,426	30,887	35,708	1,140	20,470	9,414	17,063	—	8,248	11,522	4,407	14,366	149,609	149,609	—
55514	Buckingham County Public Schools	71,760	4,403	10,348	11,782	376	6,754	2,558	5,630	—	2,721	—	1,409	4,740	49,365	49,365	—
55515	Radford City Public Schools	29,872	1,453	4,307	4,752	152	2,724	1,422	2,271	—	1,098	—	485	1,913	19,909	19,909	—
55516	Caroline County Public Schools	105,637	19,750	17,984	20,286	648	11,629	12,801	9,694	—	4,686	13,572	3,161	8,160	84,992	84,992	—
55517	Carroll County Public Schools	166,550	35,290	24,015	27,205	868	15,595	22,708	13,000	—	6,284	—	(5,806)	10,945	113,982	113,982	—
55518	Charles City County Public Schools	25,366	758	6,209	4,141	132	2,374	370	1,979	—	956	1,978	1,201	1,665	17,347	17,347	—
55519	Charlotte County Public Schools	46,727	9,916	8,390	7,864	251	4,508	6,684	3,758	—	1,816	1,348	245	3,164	32,949	32,949	—
55520	Chesterfield County Public Schools	1,756,617	267,886	493,088	277,720	8,866	159,202	201,279	132,710	—	64,147	181,523	12,574	111,729	1,163,573	1,163,573	—
55521	Clarke County Public Schools	53,069	5,492	7,652	8,392	268	4,811	5,006	4,010	—	1,938	—	156	3,375	35,161	35,161	—
55522	Winchester City Public Schools	203,265	6,721	34,830	33,152	1,058	19,004	3,578	15,842	—	7,657	3,987	6,386	13,339	138,897	138,897	—
55523	Culpeper County Public Schools	399,854	11,940	68,610	62,108	1,983	35,603	19,823	29,678	—	14,346	6,987	10,525	24,988	260,215	260,215	—
55524	Cumberland County Public Schools	58,242	3,365	8,909	8,726	279	5,002	5,558	4,170	—	2,015	412	337	3,509	36,558	36,558	—
55525	Dickenson County Public Schools	114,482	8,078	17,049	17,729	566	10,163	8,722	8,472	—	4,095	417	100	7,134	74,281	74,281	—
55526	Dinwiddie County Public Schools	164,380	18,702	31,723	26,399	843	15,133	13,912	12,615	—	6,098	6,169	1,273	10,621	110,606	110,606	—
55528	Essex County Public Schools	47,061	8,027	6,787	7,975	255	4,572	5,209	3,811	—	1,842	616	63	3,207	33,415	33,415	—
55530	Covington City Public Schools	34,712	1,036	6,651	5,308	169	3,043	2,093	2,536	—	1,226	1,272	854	2,135	22,237	22,237	—
55531	Floyd County Public Schools	134,675	7,350	19,419	22,592	721	12,951	2,579	10,796	—	5,218	739	3,229	9,090	94,655	94,655	—

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Finance Division

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For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows Experience	PLUS: FY 2021 Deferred Outflows Assumptions	PLUS: FY 2021 Deferred Outflows Proportion	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion									Deferred Outflows Expected vs Actual Experience
55532	Fluvanna County Public Schools	182,571	25,035	26,325	27,455	876	15,739	27,658	13,120	—	6,342	—	(2,938)	11,047	115,030	115,030	—
55533	Chesapeake City Public Schools	1,800,507	163,183	259,618	288,613	9,214	165,446	129,615	137,915	—	66,664	—	9,562	116,113	1,209,212	1,209,212	—
55534	Virginia Beach City Public Schools	3,885,384	217,501	560,240	625,912	19,981	358,801	167,253	299,094	—	144,572	—	59,850	251,810	2,622,404	2,622,404	—
55535	Giles County Public Schools	52,402	1,565	22,172	8,309	265	4,763	1,847	3,970	—	1,919	11,809	3,846	3,343	34,812	34,812	—
55536	Gloucester County Public Schools	305,063	35,763	73,509	48,769	1,557	27,957	25,467	23,305	—	11,265	23,602	2,213	19,622	204,330	204,330	—
55537	Goochland County Public Schools	68,923	7,060	12,213	12,005	383	6,882	3,209	5,736	—	2,773	4,089	1,237	4,830	50,296	50,296	—
55538	Grayson County Public Schools	70,425	18,183	10,155	12,144	388	6,961	12,226	5,803	—	2,805	1,847	(1,424)	4,886	50,879	50,879	—
55539	Greene County Public Schools	144,355	14,291	20,814	22,036	703	12,632	16,321	10,530	—	5,090	—	(566)	8,868	92,326	92,326	—
55540	Greensville County Public Schools	83,275	2,487	15,823	13,172	420	7,551	3,078	6,294	—	3,042	3,025	2,405	5,298	55,186	55,186	—
55541	Halifax County Public Schools	126,498	30,897	18,240	19,980	638	11,453	24,321	9,548	—	4,615	—	(5,176)	8,039	83,711	83,711	—
55542	Hanover County Public Schools	432,897	62,863	62,420	68,471	2,186	39,251	49,736	32,719	—	15,815	—	(7,807)	27,546	286,877	286,877	—
55543	Henrico County Public Schools	57,741	8,336	10,751	8,198	262	4,699	11,364	3,917	—	1,893	1,960	(931)	3,296	34,346	34,346	—
55544	Henry County Public Schools	304,229	17,322	51,965	50,464	1,611	28,928	7,197	24,115	—	11,656	5,236	9,342	20,303	211,432	211,432	—
55545	Highland County Public Schools	20,026	1,326	2,888	3,112	99	1,784	1,564	1,487	—	719	—	183	1,254	13,040	13,040	—
55546	Isle of Wight County Public Schools	138,013	42,195	48,078	20,258	647	11,613	42,426	9,680	—	4,679	21,670	(192)	8,148	84,875	84,875	—
55548	King George County Public Schools	225,626	10,518	47,130	36,403	1,162	20,868	7,901	17,395	—	8,408	9,176	9,504	14,644	152,519	152,519	—
55549	King and Queen County Public Schools	55,906	7,377	8,061	9,726	310	5,575	4,466	4,648	—	2,247	1,847	777	3,915	40,749	40,749	—
55550	King William County Public Schools	75,765	35,893	10,925	17,451	557	10,004	26,298	8,339	—	4,031	21,425	(81)	7,021	73,116	73,116	—
55551	Lancaster County Public Schools	72,594	4,082	10,794	10,949	350	6,276	6,595	5,232	—	2,529	251	553	4,405	45,872	45,872	—
55552	Lee County Public Schools	177,398	5,947	30,420	27,622	882	15,834	8,996	13,199	—	6,380	3,558	4,114	11,114	115,728	115,728	—
55553	Loudoun County Public Schools	5,519,008	186,283	1,207,169	936,561	29,898	536,879	12,708	447,540	—	216,326	389,259	265,533	376,790	3,923,944	3,923,944	—

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Finance Division

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021	PLUS: FY 2021	LESS: FY 2021 Deferred Change In Assumptions	LESS: FY 2021 Deferred Change In Proportion	PLUS: FY 2021	PLUS: FY 2021 Deferred Change In Assumptions	PLUS: FY 2021 Deferred Change In Proportion	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated	Actual	Difference
						Deferred Inflows Expected vs Actual	Deferred Outflows Expected vs Actual			6/30/2021 Net OPEB Liability					6/30/2021 Net OPEB Liability		
55554	Louisa County Public Schools	298,722	38,348	43,073	49,853	1,591	28,578	22,726	23,822	—	11,515	493	1,848	20,056	208,871	208,871	—
55555	Lunenburg County Public Schools	55,572	2,417	8,267	9,115	291	5,225	1,200	4,355	—	2,105	206	1,296	3,665	38,188	38,188	—
55556	Madison County Public Schools	67,921	6,168	11,678	11,004	351	6,308	4,628	5,258	—	2,542	1,326	1,287	4,428	46,105	46,105	—
55557	Mathews County Public Schools	75,598	2,258	14,869	11,727	374	6,722	3,816	5,604	—	2,709	3,184	2,007	4,720	49,132	49,132	—
55558	Mecklenburg County Public Schools	117,319	3,503	41,938	17,535	560	10,052	8,865	8,379	—	4,050	18,014	8,204	7,054	73,465	73,465	—
55559	Middlesex County Public Schools	39,551	2,840	6,679	6,280	200	3,600	2,697	3,001	—	1,451	751	702	2,527	26,313	26,313	—
55560	Montgomery County Public Schools	374,988	95,040	54,070	66,415	2,120	38,072	60,057	31,737	—	15,340	17,607	(8,996)	26,721	278,261	278,261	—
55562	Nelson County Public Schools	130,670	12,987	18,841	19,508	623	11,183	17,270	9,322	—	4,506	—	(480)	7,848	81,732	81,732	—
55563	New Kent County Public Schools	116,651	4,459	22,689	19,035	608	10,912	2,475	9,096	—	4,397	4,748	3,779	7,659	79,752	79,752	—
55565	Northampton County Public Schools	79,103	8,488	11,732	12,310	393	7,057	8,769	5,883	—	2,843	251	226	4,956	51,577	51,577	—
55566	Northumberland County Public Schools	55,906	7,360	8,061	6,225	199	3,568	18,202	2,974	—	1,438	—	(2,840)	2,503	26,080	26,080	—
55567	Nottoway County Public Schools	75,431	9,427	10,876	12,283	392	7,041	6,545	5,869	—	2,837	—	(26)	4,940	51,461	51,461	—
55568	Orange County Public Schools	263,509	18,893	37,996	40,321	1,287	23,114	23,918	19,268	—	9,313	—	810	16,221	168,936	168,936	—
55569	Page County Public Schools	142,185	23,766	20,502	23,259	743	13,333	16,805	11,114	—	5,372	—	(988)	9,357	97,450	97,450	—
55570	Patrick County Public Schools	143,186	13,645	20,646	23,537	751	13,492	8,773	11,247	—	5,437	—	1,768	9,470	98,614	98,614	—
55571	Pittsylvania County Public Schools	231,467	23,602	33,376	36,987	1,181	21,202	19,670	17,674	—	8,543	—	976	14,881	154,965	154,965	—
55572	Powhatan County Public Schools	138,013	17,745	19,900	24,426	780	14,002	10,103	11,672	—	5,642	6,403	1,903	9,827	102,340	102,340	—
55573	Prince Edward County Public Schools	56,073	3,542	11,119	8,642	276	4,954	4,350	4,130	—	1,996	2,333	954	3,479	36,208	36,208	—
55574	Prince George County Public Schools	395,848	30,515	106,660	64,775	2,068	37,132	18,088	30,953	—	14,962	38,917	14,981	26,062	271,391	271,391	—
55576	Prince William County Public Schools	5,010,013	221,619	751,580	815,764	26,042	467,633	137,545	389,816	—	188,424	17,270	117,447	328,190	3,417,835	3,417,835	—

Virginia Retirement System

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						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
55577	Pulaski County Public Schools	192,083	17,981	27,696	31,012	990	17,778	12,727	14,819	—	7,163	—	566	12,476	129,933	129,933	—
55578	Rappahannock County Public Schools	58,576	2,259	8,772	9,782	312	5,607	412	4,674	—	2,259	374	1,660	3,934	40,983	40,983	—
55579	Richmond County Public Schools	6,008	816	1,624	1,167	37	669	517	558	—	270	1,323	399	470	4,890	4,890	—
55580	Roanoke County Public Schools	245,485	32,197	35,397	39,515	1,261	22,652	24,942	18,883	—	9,127	—	(467)	15,899	165,559	165,559	—
55581	Rockbridge County Public Schools	104,970	19,508	15,136	16,368	523	9,383	16,617	7,821	—	3,781	—	(2,892)	6,585	68,576	68,576	—
55582	Rockingham County Public Schools	681,386	57,110	98,250	110,015	3,512	63,066	42,721	52,571	—	25,411	—	6,280	44,259	460,935	460,935	—
55583	Russell County Public Schools	216,949	23,259	31,282	33,986	1,085	19,482	21,816	16,240	—	7,850	—	(584)	13,673	142,390	142,390	—
55584	Scott County Public Schools	191,082	10,497	27,985	33,346	1,065	19,116	3,481	15,935	—	7,702	7,106	5,800	13,417	139,712	139,712	—
55585	Shenandoah County Public Schools	304,729	32,294	43,940	48,408	1,545	27,750	26,723	23,132	—	11,181	—	(680)	19,473	202,817	202,817	—
55586	Smyth County Public Schools	171,389	27,209	24,712	28,067	896	16,089	18,650	13,412	—	6,483	—	(1,197)	11,290	117,592	117,592	—
55587	Southampton County Public Schools	69,090	10,294	13,056	10,560	337	6,053	10,108	5,046	—	2,439	2,025	(289)	4,249	44,242	44,242	—
55588	Spotsylvania County Public Schools	835,252	37,514	133,133	132,830	4,240	76,144	36,062	63,473	—	30,681	9,999	15,451	53,439	556,522	556,522	—
55589	Stafford County Public Schools	795,701	25,170	139,358	128,300	4,096	73,547	19,676	61,309	—	29,635	19,916	22,408	51,618	537,544	537,544	—
55590	Surry County Public Schools	83,442	4,010	13,180	13,144	420	7,535	4,493	6,281	—	3,036	928	1,432	5,287	55,070	55,070	—
55591	Sussex County School Board	74,763	10,867	10,780	12,088	386	6,929	7,419	5,776	—	2,792	—	(1,088)	4,862	50,646	50,646	—
55592	Tazewell County Public Schools	288,375	56,254	41,582	46,407	1,481	26,603	42,419	22,176	—	10,719	—	(5,928)	18,670	194,434	194,434	—
55593	Warren County Public Schools	123,493	44,748	17,807	19,924	636	11,422	35,447	9,521	—	4,602	—	(5,635)	8,014	83,479	83,479	—
55595	Washington County Public Schools	227,629	18,911	34,340	38,015	1,214	21,792	8,878	18,166	—	8,781	1,661	3,657	15,294	159,272	159,272	—
55596	Westmoreland County Public Schools	58,409	6,158	8,422	9,754	311	5,591	3,281	4,661	—	2,253	123	546	3,925	40,866	40,866	—
55597	Wise County Public Schools	130,837	16,330	20,924	21,953	701	12,584	8,488	10,490	—	5,071	2,322	411	8,834	91,977	91,977	—
55598	Wythe County Public Schools	120,824	3,608	21,009	19,591	625	11,230	2,340	9,362	—	4,525	2,419	4,020	7,882	82,081	82,081	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
55599	York County Public Schools	544,207	48,526	78,471	86,256	2,754	49,446	42,708	41,218	—	19,923	—	1,851	34,700	361,390	361,390	—
55600	Accomack County Public Schools	237,642	27,159	34,267	37,070	1,183	21,250	26,734	17,714	—	8,562	—	(347)	14,912	155,314	155,314	—
55601	Bristol VA Public Schools	85,945	2,567	38,729	16,034	512	9,191	—	7,662	—	3,704	26,287	11,931	6,451	67,179	67,179	—
55602	Buena Vista City Public Schools	30,874	2,763	4,961	4,891	156	2,804	2,524	2,337	—	1,130	412	279	1,968	20,491	20,491	—
55603	Amelia County Public Schools	68,589	9,656	9,889	9,393	300	5,384	14,689	4,488	—	2,169	—	(2,117)	3,778	39,352	39,352	—
55605	Danville City Public Schools	193,585	7,982	48,827	33,708	1,076	19,323	1,303	16,107	—	7,786	22,329	11,234	13,560	141,226	141,226	—
55606	Franklin City Public Schools	39,385	1,176	7,912	7,308	233	4,190	—	3,492	—	1,688	5,088	2,375	2,941	30,620	30,620	—
55608	Harrisonburg City Public Schools	194,252	9,455	40,840	32,957	1,052	18,893	2,717	15,749	—	7,612	12,047	8,685	13,259	138,082	138,082	—
55609	Hopewell City Public Schools	199,593	5,961	48,727	31,401	1,002	18,001	8,126	15,005	—	7,253	15,491	8,150	12,633	131,563	131,563	—
55610	Lynchburg City Public Schools	323,086	33,196	55,007	55,105	1,759	31,589	16,914	26,332	—	12,728	12,599	5,478	22,170	230,875	230,875	—
55611	Fauquier County Public Schools	661,861	44,490	118,082	104,958	3,351	60,167	42,216	50,154	—	24,243	16,246	13,750	42,225	439,745	439,745	—
55612	Brunswick County Public Schools	94,957	9,272	16,244	14,839	474	8,506	9,137	7,091	—	3,428	2,064	531	5,971	62,172	62,172	—
55614	Portsmouth City Public Schools	625,146	83,200	90,141	100,039	3,194	57,347	65,879	47,804	—	23,107	—	(3,273)	40,247	419,137	419,137	—
55615	Campbell County Public Schools	286,539	8,557	45,493	47,852	1,528	27,431	—	22,866	—	11,053	3,929	9,099	19,251	200,488	200,488	—
55616	Richmond Public Schools	845,098	94,950	126,254	152,282	4,861	87,295	51,427	72,769	—	35,174	54,319	19,095	61,266	638,020	638,020	—
55617	Roanoke City Schools	351,958	21,355	98,005	60,162	1,921	34,488	8,772	28,749	—	13,896	41,785	21,872	24,203	252,064	252,064	—
55619	Staunton City Public Schools	95,958	4,938	13,836	15,923	508	9,128	1,902	7,609	—	3,678	—	2,232	6,405	66,713	66,713	—
55620	Suffolk City Public Schools	589,933	42,450	103,206	101,929	3,254	58,430	19,756	48,707	—	23,543	29,842	20,162	41,008	427,054	427,054	—
55622	Craig County Public Schools	23,698	3,726	3,417	3,835	122	2,198	2,896	1,832	—	886	—	(64)	1,543	16,067	16,067	—
55623	Martinsville City Public Schools	33,543	7,905	4,838	5,141	164	2,947	7,526	2,457	—	1,187	—	(869)	2,068	21,539	21,539	—
55624	Appomattox Regional Governor's School	8,011	712	1,156	1,445	46	828	373	691	—	334	493	245	584	6,054	6,054	—
55625	Colonial Heights City Public Schools	107,139	7,083	18,200	17,924	572	10,275	3,068	8,565	—	4,140	1,998	3,420	7,210	75,096	75,096	—
55632	Manassas City Public Schools	289,710	41,610	41,774	50,436	1,610	28,912	22,091	24,101	—	11,650	9,728	(368)	20,293	211,315	211,315	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows vs Actual	Deferred Outflows Change In	Deferred Outflows Change In						
55633	Franklin County Public Schools	472,281	24,017	71,402	75,363	2,406	43,201	22,539	36,012	—	17,407	1,956	9,308	30,320	315,750	315,750	—
55634	Frederick County Public Schools	797,203	27,123	131,856	132,469	4,229	75,937	3,915	63,301	—	30,597	13,002	25,481	53,293	555,008	555,008	—
55635	Salem City Public Schools	103,968	9,063	16,094	17,062	545	9,781	5,746	8,153	—	3,941	653	1,800	6,864	71,486	71,486	—
55636	Manassas Park City Public Schools	111,979	7,890	16,688	19,119	610	10,960	3,439	9,136	—	4,416	2,510	2,678	7,691	80,102	80,102	—
55637	Newport News Public Schools	975,268	29,123	332,436	161,897	5,168	92,807	2,217	77,363	—	37,395	136,182	82,630	65,132	678,304	678,304	—
55638	Town of West Point Public Schools	1,669	49	1,516	4,585	146	2,628	—	2,191	—	1,059	20,116	4,846	1,845	19,210	19,210	—
55708	Waynesboro City Public Schools	74,263	2,218	12,557	12,533	400	7,184	—	5,989	—	2,895	1,993	2,869	5,045	52,508	52,508	—
55710	Valley Vocational-Technical Center	5,507	802	1,226	1,084	35	621	517	518	—	250	1,072	310	435	4,541	4,541	—
55711	New Horizons Regional Education Center	28,537	852	7,639	4,835	154	2,772	—	2,311	—	1,117	2,893	1,896	1,947	20,259	20,259	—
55713	Galax City Public Schools	43,223	2,438	6,449	8,031	256	4,604	928	3,838	—	1,855	3,862	1,931	3,232	33,647	33,647	—
55714	Norton City Public Schools	21,361	637	4,803	4,252	136	2,437	—	2,032	—	982	4,430	1,710	1,711	17,813	17,813	—
55802	Williamsburg-James City County Public Schools	494,810	31,171	89,772	76,002	2,426	43,568	39,971	36,318	—	17,555	14,170	6,721	30,578	318,428	318,428	—
55803	Poquoson City Public Schools	46,561	1,717	7,352	6,947	222	3,982	3,822	3,320	—	1,605	517	509	2,797	29,107	29,107	—
55806	Fredericksburg City Public Schools	124,328	4,582	27,753	20,341	649	11,661	2,268	9,720	—	4,698	7,946	4,806	8,183	85,225	85,225	—
55807	Hampton City Public Schools	341,110	41,130	61,121	53,465	1,707	30,649	37,174	25,549	—	12,349	8,404	1,091	21,511	224,006	224,006	—
55813	Buchanan County Public Schools	171,723	25,882	24,888	27,011	862	15,484	21,084	12,907	—	6,239	104	(3,491)	10,868	113,167	113,167	—
55814	Jackson River Technical Center	5,341	721	770	834	27	478	684	398	—	193	—	(32)	335	3,493	3,493	—
55815	Northern Neck Regional Vocational Center	3,004	217	433	500	16	287	104	239	—	116	—	61	202	2,095	2,095	—
55856	Blue Ridge Resource Authority	—	—	—	5,391	172	3,090	—	2,576	—	1,245	23,887	5,701	2,170	22,586	22,586	—
55858	Peumansend Creek Regional Jail Authority	406,195	12,131	361,102	61,218	1,954	35,093	28,442	29,253	—	14,140	242,885	64,325	24,631	256,489	256,489	—
55859	Williamsburg Area Transit Authority	166,049	4,959	141,408	27,900	891	15,993	—	13,332	—	6,444	93,984	29,540	11,224	116,892	116,892	—

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For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In							
55860	Middle Peninsula Juvenile Detention Commission	190,414	5,686	161,896	30,984	989	17,762	3,201	14,806	—	7,157	106,235	32,816	12,466	129,816	129,816	—
55862	Crater Criminal Justice Training Academy	21,361	3,572	15,311	3,946	126	2,262	2,374	1,886	—	911	10,016	4,392	1,587	16,532	16,532	—
55863	Central Shenandoah Criminal Justice Training Academy	34,378	1,027	22,087	5,641	180	3,234	370	2,696	—	1,303	11,360	6,652	2,269	23,635	23,635	—
55864	New River Valley Emergency Comm Regional Authority	137,679	4,654	76,018	26,038	831	14,926	417	12,442	—	6,014	47,391	29,617	10,475	109,092	109,092	—
55865	Maury Service Authority	83,275	2,487	53,481	12,811	409	7,344	4,679	6,122	—	2,959	28,011	14,696	5,153	53,673	53,673	—
55866	Hampton Roads Transportation Accountability Commission	28,036	945	14,819	4,696	150	2,692	84	2,244	—	1,085	7,524	4,171	1,888	19,676	19,676	—
55867	Pamunkey Regional Library	97,627	6,601	20,599	19,258	615	11,039	2,835	9,202	—	4,448	17,580	7,318	7,746	80,684	80,684	—
55868	Northern Virginia Transportation Authority	110,978	3,314	42,892	18,368	586	10,530	493	8,777	—	4,243	19,520	10,385	7,389	76,959	76,959	—
55869	RSW Regional Jail Authority	425,553	30,876	80,729	64,803	2,069	37,148	37,594	30,966	—	14,968	14,680	2,879	26,071	271,508	271,508	—
55870	Bedford Regional Water Authority	287,541	8,586	78,545	49,130	1,568	28,164	—	23,477	—	11,348	33,674	18,391	19,766	205,844	205,844	—
55871	Portsmouth Redevelopment and Housing Authority	254,498	59,577	36,697	39,738	1,269	22,779	50,152	18,989	—	9,179	—	(9,130)	15,988	166,490	166,490	—
55872	Southwest Regional Recreation Authority	41,888	1,506	19,167	8,170	261	4,683	206	3,904	—	1,887	14,583	6,235	3,286	34,230	34,230	—
55874	Meherrin Regional Jail Authority	431,228	77,960	94,911	62,691	2,001	35,937	88,642	29,957	—	14,480	25,173	(6,734)	25,222	262,660	262,660	—
55875	Woodway Water Authority	18,190	1,015	2,623	3,112	99	1,784	373	1,487	—	719	370	503	1,253	13,040	13,040	—
55876	Bristol Virginia Utilities Authority (BVU)	320,750	264,474	46,249	49,742	1,588	28,514	209,221	23,769	—	11,489	—	(56,754)	20,009	208,405	208,405	—
55878	Mount Rogers Community Services Board	2,093,054	62,504	444,778	331,491	10,582	190,026	75,478	158,404	—	76,567	101,875	82,171	133,361	1,388,859	1,388,859	—
55879	Lonesome Pine Soil & Water Conservation District	4,005	119	814	695	22	398	—	332	—	160	311	192	280	2,910	2,910	—
55881	Virginia's Region 2000 Local Government Council	151,029	14,475	32,262	22,287	711	12,776	19,189	10,650	—	5,148	7,411	853	8,967	93,374	93,374	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
55882	Middle Peninsula Planning District Commission	20,026	6,036	6,077	3,613	115	2,071	3,784	1,726	—	834	3,811	(184)	1,454	15,135	15,135	—
55883	Western Virginia Regional Jail Authority	718,601	24,763	111,402	116,268	3,712	66,650	16,978	55,559	—	26,855	5,774	17,364	46,775	487,131	487,131	—
55884	Halifax Service Authority	103,635	6,892	16,244	17,146	547	9,829	3,367	8,193	—	3,960	1,001	2,184	6,897	71,835	71,835	—
55886	Russell County Public Service Authority	48,062	1,436	12,512	10,421	333	5,974	—	4,980	—	2,407	15,162	5,046	4,193	43,660	43,660	—
55887	Piedmont Community Services Board	1,040,186	34,365	246,088	177,458	5,665	101,727	1,956	84,799	—	40,989	91,886	55,565	71,392	743,504	743,504	—
55888	Blue Ridge Behavioral Health Care	1,196,055	56,364	191,471	196,188	6,263	112,464	29,211	93,749	—	45,315	13,015	32,002	78,927	821,976	821,976	—
55890	Middle River Regional Jail Authority	617,135	18,429	120,111	101,290	3,234	58,064	6,526	48,402	—	23,396	21,169	25,819	40,748	424,377	424,377	—
55892	Big Stone Gap Redevelopment and Housing Authority	24,198	722	19,359	4,085	130	2,342	—	1,952	—	944	12,493	4,365	1,643	17,115	17,115	—
55893	Eastern Shore Soil and Water Conservation District	13,017	3,207	3,791	2,306	74	1,322	2,167	1,102	—	533	2,164	229	929	9,663	9,663	—
55895	Town of Gordonsville	57,075	6,330	9,205	9,448	302	5,416	3,510	4,515	—	2,182	751	415	3,802	39,585	39,585	—
55896	Virginia Resources Authority	123,327	8,719	24,394	20,175	644	11,565	5,214	9,640	—	4,660	5,084	3,203	8,115	84,526	84,526	—
55897	Prince William County Services Authority	2,131,104	129,862	443,894	345,913	11,043	198,293	93,207	165,296	—	79,899	97,157	77,482	139,165	1,449,285	1,449,285	—
55898	Western Virginia Water Authority	895,831	31,855	154,184	153,532	4,901	88,012	4,127	73,366	—	35,463	35,152	38,117	61,768	643,260	643,260	—
55899	Shenandoah Valley Regional Airport Commission	57,741	2,108	8,869	9,615	307	5,512	310	4,595	—	2,221	417	1,682	3,867	40,284	40,284	—
55900	Alleghany Highlands Community Services Board	244,151	23,833	35,204	41,627	1,329	23,863	12,670	19,892	—	9,615	4,309	4,048	16,747	174,408	174,408	—
55901	Brunswick Industrial Development Authority	13,184	2,278	5,956	2,140	68	1,227	1,573	1,022	—	494	3,159	652	860	8,965	8,965	—
55904	Highlands Juvenile Detention Center Commission	170,054	11,078	27,554	24,954	797	14,305	19,075	11,924	—	5,764	2,333	122	10,038	104,552	104,552	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
55905	Goochland-Powhatan Community Services Board	206,435	10,072	35,562	35,264	1,126	20,215	2,832	16,851	—	8,145	7,812	7,616	14,186	147,746	147,746	—
55906	Suffolk Redevelopment and Housing Authority	100,130	11,974	17,580	14,589	466	8,363	15,155	6,971	—	3,370	2,213	(1,511)	5,869	61,125	61,125	—
55908	Lee County Redevelopment and Housing Authority	24,866	2,496	3,586	4,474	143	2,565	1,353	2,138	—	1,033	1,478	654	1,799	18,745	18,745	—
55909	Henry County Public Service Authority	205,768	7,549	31,512	33,458	1,068	19,179	4,707	15,988	—	7,728	1,416	5,114	13,461	140,178	140,178	—
55910	Southside Planning District Commission	36,881	7,610	6,727	6,558	209	3,759	5,263	3,134	—	1,515	2,931	563	2,642	27,476	27,476	—
55911	Economic Development Authority of Henrico Co, Va	66,754	3,294	12,592	10,949	350	6,276	1,740	5,232	—	2,529	1,922	2,453	4,405	45,872	45,872	—
55912	Augusta County Service Authority	456,594	26,401	70,793	76,447	2,440	43,823	10,269	36,530	—	17,658	4,781	12,855	30,756	320,291	320,291	—
55914	Rappahannock Juvenile Detention Commission	316,912	9,463	61,443	49,464	1,579	28,355	14,652	23,636	—	11,425	11,848	9,348	19,899	207,240	207,240	—
55915	Cumberland Plateau Regional Housing Authority	41,720	5,559	6,016	7,142	228	4,094	3,454	3,413	—	1,650	862	525	2,873	29,922	29,922	—
55918	Amherst County Service Authority	85,778	8,766	16,955	15,645	499	8,968	4,689	7,476	—	3,614	9,169	3,796	6,294	65,549	65,549	—
55919	Pepper's Ferry Regional Wastewater Treatment Authority	96,960	11,225	20,070	17,173	548	9,845	5,495	8,206	—	3,967	9,244	2,390	6,909	71,952	71,952	—
55920	Rappahannock Regional Jail Authority	1,195,554	127,181	192,165	197,105	6,292	112,989	72,819	94,187	—	45,527	15,995	8,041	79,297	825,818	825,818	—
55921	Thomas Jefferson Planning District Commission	44,224	9,806	10,147	9,476	303	5,432	6,820	4,528	—	2,189	12,013	2,931	3,812	39,701	39,701	—
55922	Piedmont Regional Jail	340,442	70,051	64,097	52,660	1,681	30,187	65,039	25,164	—	12,163	10,012	(2,354)	21,185	220,629	220,629	—
55923	Nelson County Services Authority	76,432	5,572	11,021	12,449	397	7,137	3,770	5,949	—	2,876	—	1,113	5,009	52,159	52,159	—
55924	Coeburn-Norton-Wise Regional Water	46,393	3,770	6,690	7,225	231	4,142	4,137	3,453	—	1,669	—	316	2,905	30,271	30,271	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated	Actual	Difference	
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In			6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
55925	Fauquier County Water & Sanitation Authority	273,189	10,043	52,811	47,963	1,531	27,495	1,326	22,919	—	11,078	20,490	13,657	19,297	200,953	200,953	—
55926	Scott County Soil & Water Conservation District	11,682	348	2,010	1,528	49	876	1,847	730	—	353	251	(36)	615	6,403	6,403	—
55927	New River Resource Authority	97,794	2,921	18,567	16,284	520	9,335	—	7,781	—	3,761	3,525	3,700	6,550	68,226	68,226	—
55928	Scott County Water & Sewage Authority	85,445	2,768	18,828	16,451	525	9,430	167	7,861	—	3,800	15,114	5,957	6,619	68,925	68,925	—
55929	Greensville County Water & Sewer Authority	99,463	8,793	16,077	17,090	546	9,797	4,381	8,167	—	3,947	3,675	2,325	6,876	71,603	71,603	—
55930	Petersburg Redevelopment & Housing Authority	98,628	7,322	14,222	16,784	536	9,622	3,006	8,020	—	3,877	1,600	1,796	6,751	70,322	70,322	—
55931	Central Rappahannock Regional Library	397,350	16,821	75,024	61,885	1,976	35,475	21,895	29,572	—	14,294	13,318	9,081	24,898	259,283	259,283	—
55932	Virginia Coalfield Economic Development Authority	27,202	1,304	3,922	4,557	145	2,612	394	2,178	—	1,053	123	700	1,836	19,094	19,094	—
55933	Central Virginia Regional Jail	525,684	20,035	113,521	90,952	2,904	52,138	3,335	43,462	—	21,008	38,966	31,354	36,593	381,066	381,066	—
55934	Thomas Jefferson Soil & Water Conservation District	32,876	5,968	8,824	5,863	187	3,361	3,835	2,802	—	1,354	5,026	969	2,359	24,566	24,566	—
55937	Wythe-Grayson Regional Library	23,531	920	5,555	3,835	122	2,198	537	1,832	—	886	1,390	1,298	1,543	16,067	16,067	—
55938	Colonial Soil & Water Conservation District	21,862	653	9,649	3,807	122	2,182	—	1,819	—	879	5,349	2,680	1,531	15,951	15,951	—
55939	Rivanna Solid Waste Authority	63,917	1,910	26,306	12,060	385	6,913	—	5,763	—	2,786	19,670	7,001	4,853	50,530	50,530	—
55940	Monacan Soil & Water Conservation District	13,351	399	1,925	2,807	90	1,609	—	1,341	—	648	2,587	994	1,130	11,759	11,759	—
55942	Tri-county/city Soil and Water Conservation District	14,352	862	2,198	2,445	78	1,402	333	1,169	—	565	351	388	985	10,246	10,246	—
55944	Central Virginia Waste Management Authority	45,893	2,264	7,051	7,836	250	4,492	722	3,745	—	1,810	1,195	1,430	3,154	32,832	32,832	—
55945	Lonesome Pine Regional Library	58,910	13,591	8,495	9,893	316	5,671	8,784	4,727	—	2,285	370	(1,296)	3,980	41,448	41,448	—
55946	Virginia Peninsulas Public Service Authority	131,003	7,527	18,890	20,063	640	11,501	10,470	9,587	—	4,634	—	945	8,072	84,060	84,060	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred vs Actual Experience	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred vs Actual Experience	Deferred Change In Assumptions							
55947	Tidewater Regional Group Home Commission	180,401	29,056	28,764	28,205	900	16,169	25,971	13,478	—	6,515	1,628	(1,548)	11,347	118,174	118,174	—
55948	Virginia Highlands Airport Commission	22,529	802	4,334	3,390	108	1,943	1,704	1,620	—	783	835	480	1,366	14,204	14,204	—
55949	Western Tidewater Regional Jail	576,916	64,885	90,492	93,676	2,990	53,699	48,061	44,763	—	21,637	4,959	5,920	37,686	392,476	392,476	—
55950	Scott County Redevelopment & Housing Authority	22,697	4,080	3,273	3,918	125	2,246	2,128	1,872	—	905	616	(487)	1,576	16,417	16,417	—
55951	Handley Regional Library	58,910	1,760	12,189	10,254	327	5,878	—	4,900	—	2,368	4,928	2,869	4,125	42,962	42,962	—
55952	Northern Neck Regional Jail	308,568	10,867	55,132	54,021	1,725	30,967	978	25,814	—	12,478	20,199	12,966	21,735	226,334	226,334	—
55953	Montgomery Regional Solid Waste Authority	59,076	3,933	9,928	7,809	249	4,476	10,742	3,731	—	1,804	1,084	(567)	3,141	32,716	32,716	—
55954	Potomac & Rappahannock Transportation Comm	727,613	60,438	128,040	119,325	3,809	68,402	39,245	57,020	—	27,561	13,686	20,447	48,006	499,938	499,938	—
55955	Giles County Public Service Authority	43,056	6,241	10,833	7,253	232	4,158	2,934	3,466	—	1,675	4,089	188	2,917	30,388	30,388	—
55956	South Central Wastewater Authority	143,186	10,966	23,788	23,565	752	13,508	6,483	11,261	—	5,443	2,213	3,239	9,482	98,730	98,730	—
55957	Wise County Redevelopment and Housing Authority	53,069	4,408	7,652	8,503	271	4,874	3,680	4,063	—	1,964	—	524	3,421	35,627	35,627	—
55958	Prince William Soil & Water Conservation District	17,356	518	3,152	2,946	94	1,689	—	1,408	—	680	747	698	1,185	12,341	12,341	—
55959	Hampton Roads Regional Jail Authority	1,001,302	85,572	144,379	135,859	4,337	77,880	176,818	64,921	—	31,381	—	(20,033)	54,658	569,212	569,212	—
55960	Castlewood Water and Sewage Authority	10,346	14,674	2,594	—	—	—	18,676	—	—	—	653	(4,405)	(2)	—	—	—
55961	Pamunkey Regional Jail	495,645	38,782	80,528	77,364	2,470	44,348	39,783	36,969	—	17,869	7,328	3,158	31,125	324,133	324,133	—
55962	Charlottesville - Albemarle Airport Authority	206,602	6,169	65,393	33,124	1,057	18,988	5,664	15,828	—	7,651	27,692	12,390	13,324	138,782	138,782	—
55963	Virginia Peninsula Regional Jail	413,204	41,026	59,580	58,245	1,859	33,389	67,714	27,833	—	13,453	—	(7,266)	23,431	244,032	244,032	—
55964	Virginia Biotechnology Research Partnership Authority	56,907	1,698	14,760	10,560	337	6,053	—	5,046	—	2,439	9,715	4,394	4,247	44,242	44,242	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
55966	Blue Ridge Regional Jail Authority	1,215,914	131,094	175,325	194,243	6,201	111,349	104,255	92,820	—	44,866	—	(1,349)	78,147	813,825	813,825	—
55967	Massanutten Regional Library	66,086	2,994	15,958	11,060	353	6,340	826	5,285	—	2,555	4,801	3,604	4,450	46,338	46,338	—
55968	Albemarle-Charlottesville Regional Jail	659,023	34,203	99,429	102,707	3,279	58,876	42,416	49,079	—	23,723	2,606	9,707	41,319	430,315	430,315	—
55969	Culpeper Soil & Water Conservation District	40,219	3,043	9,358	7,336	234	4,205	1,416	3,506	—	1,695	4,994	2,783	2,954	30,737	30,737	—
55970	New River Valley Regional Jail	680,885	93,716	98,178	113,128	3,611	64,850	56,777	54,059	—	26,130	—	1,242	45,513	473,975	473,975	—
55971	Sussex Service Authority	79,103	3,988	12,171	12,783	408	7,328	2,973	6,108	—	2,953	619	1,592	5,143	53,557	53,557	—
55974	Peaks of Otter Soil & Water Conservation District	3,338	1,983	481	584	19	335	1,326	279	—	135	123	(434)	234	2,445	2,445	—
55975	New River Soil & Water Conservation District	9,846	294	3,104	1,667	53	956	—	797	—	385	1,434	681	671	6,986	6,986	—
55977	Southside Regional Jail	156,370	15,692	24,589	26,788	855	15,356	7,964	12,801	—	6,188	4,977	2,538	10,778	112,236	112,236	—
55978	Evergreen Soil & Water Conservation District	9,679	544	1,396	1,417	45	812	1,068	677	—	327	—	18	570	5,937	5,937	—
55979	Roanoke Higher Education Authority	75,932	3,159	12,033	12,894	412	7,391	722	6,161	—	2,978	1,943	2,487	5,186	54,022	54,022	—
55981	John Marshall Soil & Water Conservation District	25,366	1,843	5,700	3,640	116	2,087	3,422	1,740	—	841	1,652	239	1,464	15,252	15,252	—
55982	Daniel Boone Soil & Water Conservation District	12,349	369	2,036	1,667	53	956	1,724	797	—	385	206	(13)	671	6,986	6,986	—
55983	Southside Community Services Board	615,466	29,687	103,856	101,429	3,238	58,143	12,641	48,468	—	23,428	11,192	16,830	40,805	424,959	424,959	—
55984	Northern Shenandoah Valley Regional Commission	50,899	1,520	11,882	8,726	279	5,002	—	4,170	—	2,015	4,713	2,638	3,508	36,558	36,558	—
55985	Tazewell Soil & Water Conservation District	9,345	879	1,347	1,556	50	892	477	744	—	359	—	141	626	6,520	6,520	—
55988	Henricopolis Soil & Water Conservation District	11,014	546	1,843	1,834	59	1,051	167	876	—	424	206	310	738	7,684	7,684	—
55989	Piedmont Regional Juvenile Detention Center	51,400	4,981	9,622	8,364	267	4,795	3,648	3,997	—	1,932	1,577	1,219	3,366	35,044	35,044	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated	Actual	Difference	
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In						Deferred Outflows Expected	6/30/2021 Net OPEB Liability		6/30/2021 Net OPEB Liability
55990	Roanoke River Service Authority	33,209	992	10,836	5,169	165	2,963	1,600	2,470	—	1,194	4,873	1,729	2,078	21,656	21,656	—
55991	Lee County Public Service Authority	57,909	1,730	13,145	10,032	320	5,751	—	4,794	—	2,317	5,447	3,118	4,037	42,030	42,030	—
55992	Blue Ridge Juvenile Detention Center	160,375	16,413	29,882	25,343	809	14,528	15,321	12,110	—	5,854	4,634	2,875	10,196	106,182	106,182	—
55994	Wise County Public Service Authority	81,105	7,526	12,796	13,589	434	7,790	4,127	6,493	—	3,139	1,023	1,851	5,468	56,933	56,933	—
55995	Holston River Soil & Water Conservation District	13,017	389	11,138	2,557	82	1,466	—	1,222	—	591	9,059	2,704	1,027	10,712	10,712	—
55998	Southwest Virginia Regional Jail Authority	1,285,671	105,892	185,382	212,667	6,789	121,910	53,850	101,624	—	49,122	—	14,864	85,558	891,017	891,017	—
55999	Clinch Valley Soil & Water Conservation District	10,514	640	3,940	1,862	59	1,067	251	890	—	430	2,453	804	752	7,800	7,800	—
59212	City of Norfolk - Insurance Only Employees	15,670,039	1,564,640	2,259,485	2,610,050	83,322	1,496,198	850,020	1,247,223	—	602,867	3,325	196,454	1,050,055	10,935,418	10,935,418	—
59214	City of Portsmouth - Insurance Only Employees	166,216	105,437	23,967	20,369	650	11,676	101,494	9,733	—	4,705	—	(34,398)	8,196	85,341	85,341	—
59216	City of Richmond - Insurance Only Employees	15,520,678	1,196,560	2,274,257	2,601,213	83,040	1,491,133	502,220	1,243,000	—	600,826	102,293	233,398	1,046,497	10,898,395	10,898,395	—
59217	City of Roanoke - Insurance Only Employees	6,131,638	445,929	884,130	991,277	31,645	568,245	326,492	473,686	—	228,964	—	73,565	398,804	4,153,189	4,153,189	—
59617	Roanoke City Schools - Insurance Only Employees	123,995	64,490	17,879	18,591	593	10,657	50,865	8,884	—	4,294	—	(17,707)	7,482	77,889	77,889	—
70156	Department of State Police	48,230	6,688	6,954	5,613	179	3,218	14,876	2,682	—	1,297	—	(2,281)	2,258	23,518	23,518	—
70203	Woodrow Wilson Rehabilitation Center	26,367	5,318	3,802	4,113	131	2,358	4,852	1,965	—	950	—	(459)	1,653	17,232	17,232	—
70204	The College of William and Mary	99,295	4,850	28,119	16,368	523	9,383	2,065	7,821	—	3,781	10,067	5,803	6,583	68,576	68,576	—
70207	University of Virginia - Academic Division	263,342	9,814	65,679	48,741	1,556	27,941	1,499	23,291	—	11,258	42,886	18,647	19,609	204,213	204,213	—
70208	Virginia Polytechnic Institute and State University	192,751	18,348	27,793	31,262	998	17,921	12,732	14,939	—	7,221	—	1,005	12,578	130,980	130,980	—

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Finance Division

Analysis of Change in Net OPEB Liability - GLI

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows Expected	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In						
70211	Virginia Military Institute	45,058	3,229	12,368	7,670	245	4,397	1,326	3,665	—	1,772	5,060	2,440	3,084	32,134	32,134	—
70212	Virginia State University	85,277	2,547	27,405	14,478	462	8,299	—	6,918	—	3,344	13,005	6,035	5,823	60,659	60,659	—
70213	Norfolk State University	75,765	20,980	19,733	9,281	296	5,321	29,284	4,435	—	2,144	5,212	(2,000)	3,735	38,886	38,886	—
70214	Longwood University	60,745	6,407	9,970	9,754	311	5,591	5,316	4,661	—	2,253	737	929	3,924	40,866	40,866	—
70215	University of Mary Washington	79,604	4,652	20,701	12,338	394	7,073	5,812	5,896	—	2,850	6,217	3,758	4,965	51,694	51,694	—
70216	James Madison University	135,009	8,625	24,237	21,453	685	12,298	8,272	10,251	—	4,955	3,668	2,947	8,628	89,882	89,882	—
70217	Radford University	89,950	12,020	20,033	13,839	442	7,933	11,872	6,613	—	3,196	5,237	651	5,567	57,981	57,981	—
70221	Old Dominion University	191,082	9,819	31,406	31,012	990	17,778	6,790	14,819	—	7,163	2,281	5,220	12,475	129,933	129,933	—
70236	Virginia Commonwealth University	423,551	12,648	98,027	58,745	1,875	33,675	52,207	28,072	—	13,569	29,036	7,416	23,636	246,127	246,127	—
70241	Richard Bland College	16,021	696	3,962	2,862	91	1,641	167	1,368	—	661	1,840	1,282	1,153	11,992	11,992	—
70242	Christopher Newport University	84,109	9,191	15,956	12,866	411	7,375	9,402	6,148	—	2,972	3,096	(423)	5,177	53,906	53,906	—
70246	University of Virginia's College at Wise	31,875	3,551	6,763	5,252	168	3,011	2,247	2,510	—	1,213	1,753	655	2,111	22,005	22,005	—
70247	George Mason University	230,967	30,022	49,009	39,905	1,274	22,875	17,284	19,069	—	9,217	17,462	6,852	16,052	167,190	167,190	—
70280	Northern Virginia Community College	242,315	20,260	36,471	36,959	1,180	21,187	24,305	17,661	—	8,537	1,238	(193)	14,868	154,848	154,848	—
70282	Piedmont Virginia Community College	13,684	1,817	4,141	1,917	61	1,099	2,684	916	—	443	1,753	94	771	8,034	8,034	—
70283	J. Sargeant Reynolds Community College	52,068	4,849	7,763	7,920	253	4,540	5,370	3,784	—	1,829	206	(523)	3,186	33,181	33,181	—
70286	Virginia Western Community College	32,042	4,316	6,279	5,252	168	3,011	2,954	2,510	—	1,213	1,342	357	2,111	22,005	22,005	—
70291	Blue Ridge Community College	4,673	3,282	2,988	584	19	335	3,075	279	—	135	1,789	(478)	234	2,445	2,445	—
70292	Central Virginia Community College	20,360	1,062	2,936	2,695	86	1,545	3,433	1,288	—	623	—	(259)	1,086	11,293	11,293	—
70293	Thomas Nelson Community College	29,539	10,823	9,215	4,724	151	2,708	8,496	2,257	—	1,091	2,934	343	1,900	19,793	19,793	—
70294	Southwest Virginia Community College	12,349	3,176	3,299	1,862	59	1,067	3,132	890	—	430	1,168	(44)	750	7,800	7,800	—

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Analysis of Change in Net OPEB Liability - GLI

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Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated	Actual	Difference	
						Deferred vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion			6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability		
70296	Virginia Highlands Community College	4,339	1,131	625	834	27	478	806	398	—	193	493	44	335	3,493	3,493	—
70297	Germanna Community College	10,180	4,330	1,468	1,806	58	1,035	3,244	863	—	417	493	(377)	727	7,568	7,568	—
70298	Lord Fairfax Community College	19,359	579	6,676	2,557	82	1,466	2,955	1,222	—	591	3,068	657	1,028	10,712	10,712	—
70299	Mountain Empire Community College	6,676	2,095	963	1,139	36	653	1,528	544	—	263	123	(149)	460	4,773	4,773	—
70402	Marine Resources Commission	305,564	25,629	67,094	51,214	1,635	29,358	10,756	24,473	—	11,829	20,009	7,734	20,606	214,575	214,575	—
70403	Department of Game and Inland Fisheries	737,792	67,202	161,440	111,155	3,548	63,719	88,369	53,116	—	25,674	38,784	16,091	44,720	465,708	465,708	—
70701	Department of Corrections - Central Administration	—	—	1,102	—	—	—	—	—	—	—	653	449	—	—	—	—
70716	Virginia Correctional Center for Women	559,394	49,259	107,431	110,321	3,522	63,241	23,336	52,717	—	25,482	96,683	30,915	44,383	462,216	462,216	—
70718	Bland Correctional Center	579,587	37,891	83,571	95,148	3,037	54,543	20,753	45,467	—	21,977	—	9,058	38,282	398,646	398,646	—
70733	Sussex I State Prison	876,974	101,900	126,453	117,379	3,747	67,287	183,276	56,090	—	27,112	—	(24,921)	47,224	491,789	491,789	—
70734	Sussex II State Prison	817,896	120,743	182,973	120,658	3,852	69,167	133,807	57,657	—	27,870	50,622	(10,263)	48,542	505,526	505,526	—
70735	Wallen's Ridge State Prison	1,076,733	60,604	155,256	174,624	5,575	100,102	40,589	83,445	—	40,334	—	16,913	70,255	731,628	731,628	—
70737	St. Brides Correctional Center	577,584	50,701	95,219	90,508	2,889	51,883	51,235	43,249	—	20,905	8,404	6,506	36,412	379,203	379,203	—
70741	Red Onion State Prison	1,082,574	63,299	156,098	177,458	5,665	101,727	34,630	84,799	—	40,989	—	18,815	71,394	743,504	743,504	—
70743	Fluvanna Women's Correctional Center	653,182	111,880	94,184	107,681	3,438	61,728	70,777	51,456	—	24,872	—	(9,107)	43,320	451,155	451,155	—
70745	Nottoway Correctional Center	966,256	49,880	159,280	149,447	4,771	85,670	64,460	71,414	—	34,519	15,614	12,215	60,125	626,145	626,145	—
70747	Marion Correctional Treatment Center	520,677	30,973	96,387	83,644	2,670	47,948	25,015	39,970	—	19,320	17,234	11,587	33,651	350,446	350,446	—
70749	Buckingham Correctional Center	909,683	81,378	174,620	127,216	4,061	72,926	143,810	60,791	—	29,384	34,728	(9,147)	51,180	533,004	533,004	—
70752	Deep Meadow Correctional Center	1,563,699	104,580	321,335	216,418	6,909	124,061	237,919	103,416	—	49,988	70,963	7,797	87,067	906,734	906,734	—
70753	Deerfield Correctional Center	959,247	114,197	138,315	132,496	4,230	75,953	186,414	63,314	—	30,604	—	(21,526)	53,304	555,124	555,124	—
70754	Augusta Correctional Center	852,942	58,769	247,721	127,744	4,078	73,229	86,736	61,043	—	29,506	99,673	24,183	51,392	535,216	535,216	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Deferred Investment Experience	PLUS: FY 2021 Deferred Change In Assumptions	PLUS: FY 2021 Deferred Change In Proportion	Calculated 6/30/2021 Net OPEB Liability	LESS: FY 2021 Normal Employer Contributions	6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred vs Actual Experience	Deferred Change In Assumptions	Deferred Change In Proportion									
70756	Department of Corrections - Division of Institutions	41,720	4,059	6,016	31,068	992	17,809	2,220	14,846	—	7,176	106,876	26,092	12,499	130,165	130,165	—
70757	Western Region Correctional Field Units	360,469	31,094	56,698	58,162	1,857	33,341	22,297	27,793	—	13,434	3,817	2,828	23,398	243,682	243,682	—
70761	Baskerville Correctional Center	335,103	22,765	48,319	51,409	1,641	29,470	28,393	24,566	—	11,874	—	997	20,683	215,390	215,390	—
70767	Division of Community Corrections	3,978,672	252,564	659,815	683,212	21,810	391,648	89,097	326,476	—	157,808	161,388	106,016	274,865	2,862,477	2,862,477	—
70768	Keen Mountain Correctional Center	689,396	54,278	106,677	109,626	3,500	62,843	47,535	52,385	—	25,321	5,882	6,328	44,104	459,305	459,305	—
70769	Greensville Correctional Center	1,930,844	177,810	307,630	273,663	8,736	156,876	292,595	130,771	—	63,210	23,631	(30,096)	110,095	1,146,575	1,146,575	—
70770	Dillwyn Correctional Center	775,008	67,715	124,254	113,517	3,624	65,073	99,828	54,244	—	26,220	10,113	(5,731)	45,668	475,605	475,605	—
70771	Indian Creek Correctional Center	552,886	36,705	94,833	87,506	2,794	50,163	33,484	41,815	—	20,212	12,063	6,932	35,204	366,629	366,629	—
70772	Haynesville Correctional Center	825,573	84,361	136,002	131,440	4,196	75,348	70,255	62,809	—	30,360	11,943	5,774	52,879	550,700	550,700	—
70773	Coffeewood Correctional Center	615,634	56,167	88,769	97,983	3,128	56,168	47,913	46,821	—	22,632	—	2,649	39,420	410,522	410,522	—
70774	Lunenburg Correctional Center	631,153	41,076	93,209	98,011	3,129	56,184	49,011	46,835	—	22,638	1,303	6,607	39,429	410,639	410,639	—
70775	Pocahontas State Correctional Center	586,763	52,171	92,864	97,066	3,099	55,642	30,128	46,383	—	22,420	4,887	11,905	39,050	406,680	406,680	—
70776	Green Rock Correctional Center	626,148	21,951	99,855	93,648	2,990	53,683	49,536	44,750	—	21,631	7,739	7,528	37,676	392,359	392,359	—
70777	Department of Juvenile Justice	944,061	427,845	136,126	141,000	4,501	80,827	353,857	67,377	—	32,568	—	(108,061)	56,728	590,751	590,751	—
70785	River North Correctional Center	751,477	34,147	139,225	121,047	3,864	69,390	27,416	57,843	—	27,959	21,302	24,070	48,699	507,157	507,157	—
70786	Culpeper Correctional Center for Women	—	7,158	—	—	—	—	4,237	—	—	—	—	(2,921)	—	—	—	—
70961	Division of Capitol Police	344,614	28,004	77,274	50,603	1,615	29,008	41,025	24,181	—	11,688	20,111	3,298	20,357	212,014	212,014	—
70999	Department of Alcoholic Beverage Control	464,103	71,108	66,920	72,862	2,326	41,768	59,919	34,817	—	16,830	—	(8,479)	29,312	305,272	305,272	—
	Total for VRS Group Life Insurance	1,668,836,297	96,029,119	286,825,643	277,886,593	8,871,086	159,297,140	50,306,744	132,789,241	—	64,185,966	50,306,744	47,108,275	111,797,083	1,164,271,353	1,164,271,353	—
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2021 Deferred Outflows Change In Assumptions Proportion	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions							
State:																	
1XXXX	Judicial Retirement System Employees	6,062,882	399,444	1,081,398	1,003,976	32,050	575,523	186,684	479,755	—	231,898	171,557	144,405	403,913	4,206,397	4,206,397	—
2XXXX	State Police Officers Retirement System Employees	10,671,040	703,596	1,961,487	1,733,179	55,329	993,536	455,956	828,206	—	400,328	297,721	257,433	697,277	7,261,560	7,261,560	—
35885	Fort Monroe Federal Area Development Authority	123,493	14,802	29,743	20,980	670	12,027	8,321	10,026	—	4,846	10,251	4,666	8,440	87,903	87,903	—
3XXXX	All Other State Agencies	460,480,830	28,310,615	80,633,019	75,945,626	2,424,439	43,535,464	17,108,466	36,290,930	—	17,541,845	13,922,176	11,846,552	30,553,834	318,192,100	318,192,100	—
7XXXX	Virginia Law Officers' Retirement System Employees	30,119,990	2,826,988	5,257,706	4,718,735	150,640	2,704,995	2,998,613	2,254,864	—	1,089,927	1,006,586	200,984	1,898,390	19,770,260	19,770,260	—
	Sub-total State	507,458,235	32,255,445	88,963,353	83,422,496	2,663,128	47,821,545	20,758,040	39,863,781	—	19,268,844	15,408,291	12,454,040	33,561,854	349,518,220	349,518,220	—
Teachers		713,010,656	37,095,591	118,462,369	119,480,321	3,814,222	68,491,506	14,913,123	57,094,159	—	27,597,446	17,773,969	21,249,010	48,068,359	500,590,931	500,590,931	—
Political Subdivisions		448,367,406	26,678,083	79,399,921	74,983,776	2,393,736	42,984,089	14,635,581	35,831,301	—	17,319,676	17,124,484	13,405,225	30,166,870	314,162,202	314,162,202	—
Total for VRS Group Life Insurance		1,668,836,297	96,029,119	286,825,643	277,886,593	8,871,086	159,297,140	50,306,744	132,789,241	—	64,185,966	50,306,744	47,108,275	111,797,083	1,164,271,353	1,164,271,353	—