

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
VRS Health Insurance Credit Plan - Political Subdivisions		\$ 48,788,857	\$ 5,200,150	\$ 4,048,892	\$ 741,341	\$ 4,001,292	\$ 756,053	\$ 2,188,584	\$ 85,617	\$ 7,020,243	\$ 6,079,056	\$ 5,683,060	\$ 54,131,869	\$ 54,131,869	\$ —
Employer Allocation															
55100	Accomack County	\$ 219,209	\$ 25,754	\$ 13,849	\$ 1,042	\$ 28,421	\$ 592	\$ 2,222	\$ —	\$ 30,495	\$ 2,688	\$ 31,080	\$ 205,384	\$ 205,384	\$ —
55103	Amelia County	22,589	8,010	4,750	409	9,643	99	1,895	—	17,941	3,375	4,121	34,788	34,788	—
55104	Amherst County	32,739	28,322	5,497	3,592	12,779	154	1,170	—	44,960	2,501	12,295	75,375	75,375	—
55110	Bland County	28,684	10,308	2,903	43	8,627	2,471	1,318	—	526	(1,546)	5,632	19,614	19,614	—
55122	Craig County	(614)	3,238	4,245	900	1,150	—	1,498	—	7,988	560	1,538	4,837	4,837	—
55128	Essex Co	34,345	6,334	8,764	234	3,180	6,587	4,372	—	1,914	(2,879)	9,789	15,532	15,532	—
55132	Fluvanna County	1,037	27,663	5,686	3,201	20,383	15,138	575	—	2,213	(11,050)	5,474	(29,444)	(29,444)	—
55136	Gloucester County	(4,429)	45,325	25,346	8,970	35,810	355	13,804	—	35,450	(8,279)	13,325	(1,935)	(1,935)	—
55139	Greene County	(14,618)	24,501	2,127	2,800	9,779	—	—	—	18,209	(3,339)	3,229	6,818	6,818	—
55140	Greensville County	2,534	11,794	6,385	2,558	19,697	—	2,462	—	10,097	(2,907)	4,029	(8,689)	(8,689)	—
55141	Halifax County	44,426	21,550	6,474	2,906	6,411	410	2,746	—	35,332	(3,729)	9,354	74,770	74,770	—
55142	Hanover Co	628,421	105,326	40,720	18,679	131,003	8,526	2,206	—	160,526	46,635	89,145	655,041	655,041	—
55144	Henry County	(88,763)	45,054	21,232	9,800	10,348	1,063	10,538	—	67,315	(16,422)	3,770	(28,491)	(28,491)	—
55146	Isle of Wight County	42,977	37,336	12,562	5,751	19,944	57	2,680	—	55,288	9,010	17,951	91,026	91,026	—
55147	James City County	592,802	103,590	89,281	22,966	103,245	1,539	34,771	—	134,493	72,571	82,163	639,033	639,033	—
55149	King and Queen County	15,519	1,068	13,890	—	473	232	11,948	107	19,482	4,524	3,106	34,947	34,947	—
55154	Louisa County	(11,037)	31,520	2,205	3,320	27,235	1,128	—	—	35,727	(6,052)	8,764	7,506	7,506	—
55156	Madison County	(11,252)	16,272	20,102	2,115	12,299	7,390	15,589	—	1,024	(3,139)	3,306	(26,718)	(26,718)	—
55157	Mathews County	20,719	3,604	2,395	9	1,766	—	2,395	—	11,266	1,087	4,708	30,193	30,193	—

Virginia Retirement System

Finance Division

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For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022			PLUS: FY 2022			PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Investment Experience					
55163	New Kent County	27,011	31,919	8,323	956	27,279	1,735	5,302	—	6,332	938	15,176	18,033	18,033	—
55166	Northumberland County	(23,192)	14,021	558	1,580	8,646	693	—	—	8,976	(1,782)	2,111	(15,565)	(15,565)	—
55170	Patrick County	79,210	11,700	42,107	—	24,214	23,537	22,815	244	9,483	(203)	5,033	28,358	28,358	—
55171	Pittsylvania County	161,166	97,884	14,004	12,374	34,289	—	169,743	—	33,172	44,434	36,388	409,344	409,344	—
55172	Powhatan County	21,990	21,978	3,122	876	12,262	225	6,599	—	17,608	4,884	12,524	44,050	44,050	—
55176	Prince William County	3,901,725	534,738	526,426	120,852	154,114	34,007	198,620	—	716,618	497,456	536,519	4,477,239	4,477,239	—
55177	Pulaski County	2,489	52,635	7,911	5,327	36,704	1,017	2,938	—	52,793	(7,929)	13,581	38,386	38,386	—
55178	Rappahannock County	(2,013)	5,072	5,524	897	1,157	95	4,160	—	9,196	2,333	1,259	9,816	9,816	—
55180	Roanoke County	961,533	100,618	101,133	18,872	33,766	5,549	34,074	—	229,659	79,795	159,730	1,086,629	1,086,629	—
55183	Russell County	13,889	11,721	5,141	2,462	5,021	—	2,562	—	31,359	3,483	3,411	46,979	46,979	—
55185	Shenandoah County	(35,800)	47,167	16,377	7,443	26,854	2,536	7,685	—	65,358	666	8,127	23,739	23,739	—
55187	Southampton County	(38,815)	27,790	1,889	4,499	7,399	—	18,739	—	9,835	(6,332)	2,572	(5,142)	(5,142)	—
55189	Stafford County	69,304	112,863	49,430	26,140	56,918	4,748	12,692	—	46,397	15,199	44,915	74,304	74,304	—
55192	Tazewell County	(34,392)	40,402	13,933	8,881	3,161	382	5,255	—	62,122	(7,389)	6,146	33,495	33,495	—
55195	Washington County	(52,426)	37,690	7,937	6,981	21,925	—	2,062	—	23,050	(12,002)	3,776	(42,245)	(42,245)	—
55196	Westmoreland County	48,918	4,187	15,038	636	6,121	—	10,336	—	15,123	4,933	7,809	53,893	53,893	—
55197	Wise County	(62,360)	28,357	11,297	5,976	6,755	559	5,915	—	61,864	(12,511)	3,058	(6,380)	(6,380)	—
55198	Wythe County	(53,109)	31,818	5,744	4,087	11,486	—	8,115	—	31,576	(10,516)	1,357	(14,790)	(14,790)	—
55199	York County	203,798	140,363	64,801	30,758	67,924	2,401	21,616	—	109,205	22,563	77,410	254,251	254,251	—
55215	City of Radford	239,469	48,344	15,562	5,977	37,010	701	—	—	63,226	15,420	32,975	274,234	274,234	—
55217	City of Roanoke	255,034	52,076	7,549	3,403	26,616	—	203,451	—	39,028	54,675	26,635	540,061	540,061	—
55222	City of Winchester	16,324	127,101	21,410	14,834	59,705	5,052	5,453	—	140,803	5,050	22,661	171,069	171,069	—

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For the Plan Year Ended and Measurement Date of June 30, 2022

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					LESS: FY 2022 Deferred Inflows Investment Experience	Deferred Inflows Expected Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows vs Actual Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions						
55228	Town of Middletown	2,432	1,426	1,346	172	4,450	51	756	—	3,065	896	1,360	1,196	1,196	—
55230	City of Covington	202,054	22,257	12,625	2,765	46,609	—	2,514	—	21,935	9,804	18,690	177,875	177,875	—
55300	Town of Abingdon	215,617	774	164,117	—	—	999	134,484	628	3,865	39,358	19,427	210,183	210,183	—
55301	Town of Dumfries	(1,523)	5,929	4,040	833	1,660	8	6,763	—	1,397	57	3,167	2,915	2,915	—
55312	Town of Hamilton	5,371	1,857	668	16	474	15	237	—	6,208	2,093	1,848	12,745	12,745	—
55321	Town of Woodstock	58,095	10,094	9,327	2,242	1,859	3,647	4,425	—	2,817	3,768	8,814	53,310	53,310	—
55326	Town of Pearisburg	47,596	14,172	6,789	1,128	17,732	267	2,549	—	10,742	1,808	6,078	44,873	44,873	—
55332	City of Manassas	425,045	83,226	54,107	17,798	39,435	4,196	19,418	—	71,412	43,409	59,894	467,080	467,080	—
55342	Town of Lawrenceville	7,981	11,691	3,313	1,154	11,758	—	605	—	10,875	1,240	3,257	12,910	12,910	—
55344	Town of Stanley	13,183	3,494	3,545	688	2,967	51	1,234	—	11,564	4,138	2,450	23,912	23,912	—
55357	Town of Strasburg	(1,571)	20,690	8,371	2,538	12,796	940	4,140	—	18,321	2,217	3,549	15,603	15,603	—
55365	City of Poquoson	117,738	42,970	19,407	4,786	28,499	924	7,151	—	20,649	13,799	17,403	131,288	131,288	—
55385	Town of Kenbridge	(2,086)	2,701	1,097	329	5,540	—	463	—	16,261	2,188	822	11,739	11,739	—
55393	Town of Shenandoah	9,361	4,750	3,373	782	1,386	43	1,927	—	4,343	1,686	2,102	14,381	14,381	—
55396	Town of Kilmarnock	(15,114)	9,033	915	1,029	3,461	—	739	—	2,821	(1,561)	584	(10,071)	(10,071)	—
55411	Hampton Roads Sanitation Dist	1,060,907	119,240	80,376	28,747	48,606	2,379	28,926	—	102,360	96,485	115,021	1,132,789	1,132,789	—
55425	Colonial Behavioral Health	37,827	61,981	25,348	6,349	30,909	34,400	14,619	—	4,043	(12,002)	16,000	(6,538)	(6,538)	—
55440	Shenandoah Valley Juvenile Center	18,341	14,318	4,426	1,884	5,839	8,399	2,283	—	847	(1,599)	3,707	9,935	9,935	—
55447	Rappahannock Area Comm Svcs	(51,511)	50,801	14,200	10,077	1,885	4,377	8,043	—	25,120	(4,354)	16,212	(18,652)	(18,652)	—
55450	Meherrin Regional Library	3,893	3,800	2,018	571	320	507	1,887	—	1,361	2,490	975	9,040	9,040	—

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					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55454	Greensville-Emporia So Svcs	67,788	4,010	4,734	454	4,968	—	1,637	—	1,780	3,812	6,089	62,782	62,782	—
55455	James City Service Authority	22,073	32,825	3,036	3,508	12,960	581	1,098	—	4,914	(2,941)	9,357	28,527	28,527	—
55456	Accomack/Northampton Plan	39,293	32,769	54,008	—	25,996	—	35,406	289	7,164	3,665	7,616	30,966	30,966	—
55472	District 19 Community Services Board	(1,920)	52,209	15,822	9,565	9,405	5,189	5,667	—	7,128	(3,101)	13,504	6,498	6,498	—
55477	Frederick Co Sanitation Auth	21,107	16,922	8,769	2,301	11,633	9,027	5,174	—	1,547	163	6,634	6,549	6,549	—
55478	Western Tidewater Comm Svcs	(73,299)	83,037	6,142	11,997	52,619	3,828	—	—	41,257	(10,042)	18,772	(52,405)	(52,405)	—
55487	Capital Region Airport Comm	291,253	8,096	99,430	418	—	2,443	67,339	—	18,264	38,215	22,809	298,067	298,067	—
55489	Harr/Rockingham Comm Svcs Bd	51,354	28,639	36,655	6,266	15,526	26,124	23,887	—	4,895	(2,532)	10,835	10,837	10,837	—
55493	Planning Dis One Behavioral Health Svcs	8,507	57	967	—	5,302	—	395	58	5,453	(92)	1,241	6,868	6,868	—
55500	Alexandria City School Board	607,984	3,165	12,203	—	45,645	—	—	1,902	45,669	47,917	52,264	596,525	596,525	—
55501	Albemarle County Schools	447,248	2,843	11,132	—	5,016	—	—	2,224	127,252	64,841	49,862	578,398	578,398	—
55502	Alleghany County School Board	78,745	16,133	40,282	666	10,843	—	18,515	—	15,320	17,228	11,954	82,196	82,196	—
55503	Charlottesville Public Schools	208,251	1,331	5,731	—	539	—	—	429	16,321	21,254	15,942	225,374	225,374	—
55504	Amherst County School Board	227,820	1,414	5,384	—	7,338	—	—	827	15,853	20,999	19,580	234,611	234,611	—

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					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55505	Appomattox County School Board	27,167	6,398	5,052	1,196	837	—	2,705	—	10,718	4,563	4,553	39,913	39,913	—
55506	Arlington County Schools	631,290	4,231	8,072	—	—	—	64,040	1,949	18,876	74,724	60,987	726,051	726,051	—
55507	Augusta County School Board	199,229	1,390	3,283	—	96	—	—	354	41,461	25,608	16,663	248,000	248,000	—
55508	Bath County School Board	105,859	2,006	9,571	159	1,974	—	2,054	—	5,410	13,779	7,892	109,512	109,512	—
55509	Bedford County School Board	661,725	3,870	11,474	—	15,187	—	—	1,571	36,081	60,897	50,313	687,170	687,170	—
55510	Bland County School Board	53,467	168	424	—	—	—	5,828	36	2,921	8,085	2,621	67,460	67,460	—
55511	Botetourt County School Board	194,560	9,528	16,074	2,011	5,827	6,388	2,798	—	5,791	11,157	21,134	172,400	172,400	—
55512	Norfolk Public Schools	2,032,684	10,809	38,814	—	103,841	—	—	4,327	56,025	143,643	145,655	1,959,178	1,959,178	—
55513	Petersburg Public Schools	262,571	2,207	5,656	—	14,565	—	—	1,160	17,010	23,062	31,257	254,532	254,532	—
55514	Buckingham County School Board	114,617	912	614	—	9,322	—	—	307	17,906	14,431	10,679	127,558	127,558	—
55515	Radford City School Board	35,885	326	674	—	—	6,397	464	36	440	2,138	3,431	28,787	28,787	—
55516	Caroline County School Board	162,283	831	3,396	—	7,497	3,338	—	435	2,237	9,896	12,370	149,081	149,081	—
55517	Carroll County School Board	312,956	134,502	41,428	—	88,744	—	47	28	55,111	5,707	50,938	327,241	327,241	—
55518	Charles City County School Bd	32,704	176	984	—	739	—	—	83	5,259	4,286	2,489	38,296	38,296	—
55519	Charlotte County School Board	75,803	487	1,455	—	2,271	—	1	221	5,169	7,013	6,583	78,385	78,385	—

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					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55520	Chesterfield County School Bd	2,143,732	12,862	48,478	—	—	—	55,655	2,106	104,333	223,724	190,774	2,303,160	2,303,160	—
55521	Clarke County School Board	58,749	334	1,102	—	1	—	1,886	112	3,861	6,501	3,546	66,794	66,794	—
55522	Winchester Public Schools	18,795	23,387	7,845	2,513	19,421	—	1,582	—	6,664	(475)	8,659	11,515	11,515	—
55523	Culpeper County School Board	(42,636)	48,569	16,936	8,135	23,077	—	4,980	—	16,510	(8,935)	9,134	(38,794)	(38,794)	—
55524	Cumberland County School Board	89,733	657	1,034	—	1,406	—	—	167	11,180	10,350	7,621	102,026	102,026	—
55525	Dickenson County School Board	323,776	1,766	3,363	—	6,636	—	—	261	10,009	26,103	23,371	328,545	328,545	—
55526	Dinwiddie County Public Schools	150,332	986	3,803	—	5,125	—	—	298	6,040	12,834	13,073	148,489	148,489	—
55528	Essex County School Board	125,535	624	2,955	—	1	—	6,428	388	9,765	16,579	9,857	146,506	146,506	—
55530	Covington City School Board	51,081	2,037	3,153	235	12,064	—	1,137	—	5,648	3,058	6,241	41,268	41,268	—
55531	Floyd County School Board	193,530	1,210	2,691	—	17,515	—	—	427	6,955	14,503	15,108	181,311	181,311	—
55532	Fluvanna County Public Schools	136,428	926	1,357	—	27,920	—	—	759	27,825	85,160	20,408	201,413	201,413	—
55533	Chesapeake Public Schools	2,562,866	14,172	48,016	—	130,412	—	—	7,131	129,543	205,690	201,206	2,539,768	2,539,768	—
55534	Va Beach City School Board	5,371,285	27,298	115,606	—	127,452	—	—	15,381	443,928	517,024	430,973	5,700,885	5,700,885	—
55535	Giles County Schools	80,205	802	1,934	—	2,493	—	—	480	34,451	16,398	11,322	116,587	116,587	—
55536	Gloucester Co School Board	230,167	34,445	14,957	3,581	18,515	—	3,655	—	76,214	16,334	30,601	293,161	293,161	—

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Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55537	Goochland County School Board	56,157	437	1,240	—	1,718	—	—	286	4,992	6,488	7,080	58,322	58,322	—
55538	Grayson County School Board	192,108	1,036	5,525	—	30,499	—	—	376	13,384	112,416	23,232	260,064	260,064	—
55539	Greene County Schools	217,722	1,067	6,004	—	9,378	—	—	598	17,752	19,759	17,048	224,468	224,468	—
55540	Greensville County School Bd	155,055	961	2,490	—	9,488	—	—	261	3,423	8,986	11,486	145,222	145,222	—
55541	Halifax/South Boston Sch Bd	197,121	12,504	18,317	1,961	931	—	14,933	—	58,218	23,132	18,799	265,900	265,900	—
55542	Hanover County School Board	501,343	2,958	12,439	—	30,566	—	—	1,277	115,278	67,328	36,717	608,462	608,462	—
55543	Henrico County Schools	102,772	330	2,871	—	7,154	—	—	97	75,167	39,793	5,569	202,565	202,565	—
55544	Henry County Public Schools	475,428	3,019	9,770	—	18,288	—	1	526	53,284	52,276	31,497	524,979	524,979	—
55545	Highland County Public Schools	30,195	174	427	5	2,662	1,236	—	—	254	429	2,040	24,682	24,682	—
55546	Isle of Wight County Schools	104,760	552	6,635	—	10,416	—	—	352	14,756	11,216	9,189	105,396	105,396	—
55548	King George County School Board	193,858	1,302	5,852	—	7,914	—	—	796	25,553	20,971	18,422	210,292	210,292	—
55549	King and Queen County School Board	71,799	495	2,676	—	6,659	—	—	284	23,116	10,147	7,508	88,998	88,998	—
55550	King William County Schools	71,539	613	5,309	—	4,285	—	—	478	7,392	8,320	9,878	68,870	68,870	—
55551	Lancaster County School Board	111,138	742	2,869	—	7,295	—	—	248	2,113	8,376	8,752	103,701	103,701	—
55552	Lee County School Board	498,696	1,554	202,980	2,786	314	—	201,747	—	67,998	22,000	23,236	562,679	562,679	—

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For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55553	Loudoun County School Board	407,839	251,218	108,003	54,658	68,085	6,349	26,123	—	231,393	63,106	147,584	595,000	595,000	—
55554	Louisa County Public Schools	77,320	54,271	9,347	7,951	33,173	—	—	—	6,296	(8,624)	17,460	61,332	61,332	—
55555	Lunenburg County School Board	93,176	523	2,100	—	6,177	—	1	209	12,457	9,172	6,514	100,747	100,747	—
55556	Madison County School Board	101,822	726	2,030	—	—	—	226	143	4,067	10,364	8,669	106,649	106,649	—
55557	Mathews County School Board	100,140	694	1,298	—	—	—	627	393	14,190	12,532	10,034	117,244	117,244	—
55558	Mecklenburg County Schools	164,110	1,053	5,610	—	3,690	—	—	396	22,415	19,662	15,501	182,835	182,835	—
55559	Middlesex County School Board	102,657	716	1,269	—	—	19,372	3,073	393	564	6,081	10,040	82,803	82,803	—
55560	Montgomery County School Board	396,414	2,880	6,181	—	16,701	—	—	498	78,981	48,904	31,787	473,008	473,008	—
55562	Nelson County Public Schools	219,523	1,282	5,149	—	46,244	—	—	441	14,063	120,095	24,702	279,309	279,309	—
55563	New Kent County Schools	134,282	711	1,985	—	—	—	2,190	381	10,185	14,522	10,429	149,857	149,857	—
55565	Northampton County Schools	47,545	334	1,056	—	4,758	—	—	102	12,198	5,948	4,842	55,471	55,471	—
55566	Northumberland Co School Bd	122,463	379	1,662	—	2,107	—	—	175	4,807	12,271	5,733	130,593	130,593	—
55567	Nottoway County School Board	115,586	550	2,883	—	1,504	—	—	327	28,510	17,583	7,615	150,554	150,554	—
55568	Orange County Public Schools	265,581	1,914	5,447	—	4,578	—	—	943	10,202	23,304	27,585	264,334	264,334	—
55569	Page County Public Schools	260,171	1,493	7,357	—	8,106	—	—	536	24,297	25,138	21,239	274,933	274,933	—

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For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					LESS: FY 2022 Deferred Investment Experience	Deferred vs Actual Experience	LESS: FY 2022 Deferred Change In Assumptions	Deferred vs Actual Experience							
55570	Patrick County Public Schools	208,503	1,344	5,484	—	1,392	—	—	361	19,382	23,517	17,667	228,564	228,564	—
55571	Pittsylvania County School Bd	302,190	39,965	19,790	—	15,288	—	6,949	751	61,169	(2,980)	33,684	339,282	339,282	—
55572	Powhatan County School Board	218,691	1,669	5,393	—	6,283	—	—	760	10,401	18,322	23,350	214,817	214,817	—
55573	Prince Edward County Schools	92,394	570	2,086	—	9,302	—	1	254	10,196	7,316	7,252	92,091	92,091	—
55574	Prince George County School Bd	252,292	6,157	88,610	—	24,434	—	34,486	197	17,651	65,714	31,562	231,891	231,891	—
55576	Prince William County Schools	523,898	345,059	53,414	51,039	170,012	5,401	—	—	242,271	5,657	134,706	702,313	702,313	—
55577	Pulaski County School Board	253,826	1,446	5,109	—	16,854	—	—	538	23,675	22,043	20,494	259,071	259,071	—
55578	Rappahannock County Schools	796	9,455	1,355	1,466	12,200	—	538	—	2,154	(3,382)	2,214	(7,674)	(7,674)	—
55579	Richmond County Public Schools	7,810	46	361	—	2,204	—	—	14	5,438	5,355	913	15,185	15,185	—
55580	Roanoke County School Board	630,123	3,302	10,976	—	—	—	2,882	373	16,726	74,832	45,709	671,553	671,553	—
55581	Rockbridge County Schools	185,059	948	4,070	—	15,222	—	—	527	29,863	21,210	14,177	204,138	204,138	—
55582	Rockingham County School Board	599,867	78,838	28,136	13,757	16,652	—	4,388	—	14,738	60,284	67,614	631,956	631,956	—
55583	Russell County School Board	399,885	210,006	66,833	—	145,564	—	5,779	767	40,429	(9,817)	87,833	346,819	346,819	—
55584	Scott County Schools	227,977	1,410	3,518	—	7,807	—	—	840	20,602	21,274	20,034	240,744	240,744	—
55585	Shenandoah County School Board	326,208	2,401	6,675	—	8,093	—	—	398	34,214	35,515	28,800	355,168	355,168	—

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For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55586	Smyth County School Board	358,750	2,025	8,752	—	26,974	—	—	633	30,448	28,118	27,529	356,719	356,719	—
55587	Southampton County School Bd	94,445	534	2,104	—	6,426	—	—	305	21,395	12,808	7,923	113,034	113,034	—
55588	Spotsylvania County School Bd	521,253	4,238	17,796	—	—	—	13,504	1,079	72,482	67,166	49,941	611,985	611,985	—
55589	Stafford County Schools	138,791	41,227	35,013	7,872	58,543	74	17,585	—	41,798	266,684	52,887	351,696	351,696	—
55590	Surry County Public Schools	177,390	787	3,895	—	13,678	—	—	400	15,282	13,640	12,480	177,446	177,446	—
55591	Sussex County School Board	101,437	498	2,051	—	—	—	1,000	207	7,278	11,690	6,351	113,708	113,708	—
55592	Tazewell County Schools	796,857	4,458	13,530	—	17,497	—	—	1,012	19,790	60,377	61,981	789,486	789,486	—
55593	Warren County School Board	153,730	1,030	5,634	—	6,395	—	—	182	47,887	25,707	12,665	203,842	203,842	—
55595	Washington County School Board	289,537	121,360	76,036	—	80,472	—	28,058	123	25,568	17,427	29,371	296,194	296,194	—
55596	Westmoreland County School Bd	128,235	857	3,661	—	17,475	—	—	393	4,054	75,104	16,106	171,401	171,401	—
55597	Wise Co Schools	61,453	24,320	6,493	4,882	43,121	—	1,037	—	25,207	104,786	15,665	146,642	146,642	—
55598	Wythe County School Board	136,312	3,810	6,689	264	1,075	—	18,577	—	31,886	10,672	12,233	180,996	180,996	—
55599	York County School Board	423,722	12,974	248,427	—	5,793	—	166,857	293	34,196	110,513	42,739	451,596	451,596	—
55600	Accomack County School Board	310,353	1,818	5,500	—	7,716	—	—	810	32,605	31,941	25,374	338,937	338,937	—
55601	Bristol Virginia School System	66,865	449	955	—	—	11,552	1,904	186	689	2,622	7,052	53,156	53,156	—

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Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55602	Buena Vista City Public Schools	40,854	251	1,123	—	2,189	—	—	66	2,891	3,598	3,605	40,743	40,743	—
55603	Amelia County Public Schools	72,558	510	1,012	—	1,656	—	—	61	10,314	8,090	5,462	83,403	83,403	—
55605	Danville School Board	141,660	976	4,094	—	10,633	—	—	502	8,886	10,926	13,669	134,554	134,554	—
55606	Franklin City Public Schools	(6,688)	8,968	638	1,029	7,385	129	77	—	3,593	(2,402)	1,110	(6,743)	(6,743)	—
55608	Harrisonburg City School Bd	186,842	1,409	5,123	—	1,612	—	—	575	8,370	17,849	17,812	190,498	190,498	—
55609	Hopewell Public Schools	177,640	1,445	3,934	—	10,777	—	—	169	10,627	14,556	17,743	171,983	171,983	—
55610	Lynchburg School Board	318,759	2,173	5,160	—	20,755	—	—	893	8,177	23,066	28,159	298,994	298,994	—
55611	Fauquier County School Board	431,455	3,160	12,685	—	53,608	—	—	2,521	87,123	306,389	71,848	692,507	692,507	—
55612	Brunswick County Public Schools	44,872	13,829	2,328	1,702	2,260	—	2,741	—	9,234	3,238	6,403	61,221	61,221	—
55614	Portsmouth School Board	919,568	5,076	16,223	—	42,135	—	—	1,886	48,739	74,815	64,216	927,510	927,510	—
55615	Campbell County School Board	223,513	24,373	17,941	5,382	4,228	—	4,180	—	7,083	18,577	25,986	224,189	224,189	—
55616	Richmond City Schools	1,224,701	6,606	25,267	—	32,877	—	—	3,921	125,323	124,929	102,834	1,324,502	1,324,502	—
55617	Roanoke City Schools	(40,688)	18,875	3,560	2,007	5,873	13,237	2,585	—	576	28,445	5,613	(20,497)	(20,497)	—
55619	Staunton City School Board	81,072	5,521	6,662	416	2,503	—	9,463	—	10,439	7,414	9,617	94,711	94,711	—
55620	Suffolk City School Board	634,275	3,994	14,252	—	667	—	—	2,823	51,800	65,490	62,759	680,704	680,704	—

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Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022			PLUS: FY 2022			PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Change In Assumptions	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Investment Experience	PLUS: FY 2022 Deferred Change In Assumptions					
55622	Craig County School Board	42,189	279	551	—	3,031	—	—	45	4,993	3,889	3,255	44,558	44,558	—
55623	Martinsville City Sb	82,345	549	1,248	—	920	—	—	167	12,524	17,226	7,728	102,915	102,915	—
55624	Appomattox Regional Governor'S School	6,338	53	213	—	311	713	—	24	155	310	623	5,020	5,020	—
55625	Colonial Heights City Schools	107,111	750	2,874	—	594	12,329	—	266	2,055	5,975	8,855	91,505	91,505	—
55632	City of Manassas School Board	53,665	25,380	13,566	5,739	47,740	23	6,176	—	66,667	140,175	16,725	208,270	208,270	—
55633	Franklin County Schools	168,741	69,302	19,611	10,918	36,520	—	3,060	—	23,021	6,921	26,897	177,099	177,099	—
55634	Frederick Co School Board	462,189	3,658	14,863	—	17,009	—	—	1,822	11,803	43,664	48,430	442,834	442,834	—
55635	City of Salem Schools	56,465	16,367	2,844	1,376	26,064	—	—	—	21,639	53,608	16,389	101,406	101,406	—
55636	Manassas Park City Schools	(22,199)	11,945	4,347	1,616	3,156	123	2,924	—	11,180	(120)	1,781	(7,293)	(7,293)	—
55637	Newport News Public Schools	(33,266)	33,474	1,438	1,557	12,878	13,871	7,498	—	1,046	68,126	33,328	13,806	13,806	—
55638	Town of West Point Public Schools	343	348	12	—	1,256	157	—	22	10	464	1,150	(1,388)	(1,388)	—
55708	Waynesboro City School	74,760	502	2,270	—	4,922	—	—	170	11,886	7,607	6,642	81,091	81,091	—
55710	Valley Vo-Tech Center	2,897	21	192	4	—	—	3,342	—	4,876	2,805	251	13,494	13,494	—
55711	New Horizons Technical Center	20,640	170	317	—	71	—	—	63	610	1,905	2,119	20,881	20,881	—
55713	Galax City Schools	42,922	383	735	—	3,182	—	—	247	4,724	3,904	6,066	42,197	42,197	—
55714	Norton City Schools	26,560	243	650	—	364	—	—	92	946	2,150	3,781	25,196	25,196	—

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					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Change In Assumptions	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Investment Experience	PLUS: FY 2022 Deferred Change In Assumptions					
55802	Williamsburg-James City Schools	(28,741)	49,833	16,938	11,038	64,291	—	4,225	—	46,648	183,553	16,404	146,847	146,847	—
55803	Poquoson City School Board	57,767	5,311	2,745	169	3,385	—	520	—	5,522	3,442	5,478	60,785	60,785	—
55806	Fredericksburg City Public Schools	74,865	640	2,420	—	4,282	—	—	256	10,500	8,078	7,588	80,049	80,049	—
55807	Hampton City Schools	542,857	2,557	10,455	—	14,079	—	—	1,540	29,391	49,052	42,036	558,827	558,827	—
55813	Buchanan County School Board	515,577	2,443	4,403	—	16,995	—	—	770	6,939	31,146	38,717	496,760	496,760	—
55814	Jackson River Technical Ctr	4,018	1,849	1,185	—	2,488	—	281	60	774	(592)	2,084	633	633	—
55815	Northern Neck Regional Vocational Center	3,490	24	96	—	184	—	—	12	58	232	282	3,254	3,254	—
55859	Williamsburg Area Transit Authority	2,693	1,970	2,114	297	1,616	1,460	1,558	—	209	3,815	2,980	1,778	1,778	—
55860	Middle Peninsula Juvenile Detention Commission	9,827	2,411	2,669	382	959	63	2,244	—	1,597	7,513	3,881	15,638	15,638	—
55866	Hampton Roads Transportation Accountability Comm	(3,706)	2,647	11	52	1,331	2,236	508	—	9	1,485	845	(3,532)	(3,532)	—
55867	Pamunkey Regional Library	24,485	5,615	2,811	258	2,825	1,777	3,163	—	578	3,543	4,606	25,107	25,107	—
55868	Northern Virginia Transportation Authority	(2,520)	2,526	2,840	145	1,434	4,196	2,049	—	156	(295)	2,393	(9,092)	(9,092)	—
55874	Meherrin River Regional Jail Authority	(42,949)	29,761	9,392	2,698	30,593	30,503	5,282	—	2,599	(4,284)	6,853	(89,630)	(89,630)	—

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					LESS: FY 2022 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2022 Deferred Change In Assumptions	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2022 Deferred Investment Experience	PLUS: FY 2022 Deferred Change In Assumptions					
55883	Western Virginia Regional Jail Authority	(72,456)	43,858	12,210	4,878	24,968	16,107	2,966	—	7,850	(1,206)	7,204	(84,355)	(84,355)	—
55886	Russell County PSA	(2,412)	3,391	1,441	424	2,517	3,003	707	—	433	211	1,357	(6,412)	(6,412)	—
55897	Prince William County Service Authority	165,939	93,184	43,357	11,692	53,029	271,028	21,697	—	9,253	(42,448)	38,284	(169,765)	(169,765)	—
55904	Appalachian Juvenile Commission	90,812	6,410	7,711	851	10,445	12,517	4,267	—	1,324	2,810	8,378	65,721	65,721	—
55909	Henry County Public Service Authority	92,083	10,874	10,777	1,335	8,494	434	4,953	—	18,623	8,867	9,762	104,598	104,598	—
55914	Rappahannock Juvenile Center	76,568	7,208	10,929	1,501	385	1,663	6,770	—	1,431	7,755	9,888	75,366	75,366	—
55918	Amherst County Service Auth	16,602	10,884	1,402	1,188	4,763	—	—	—	1,058	(1,157)	3,010	17,024	17,024	—
55919	Pepper's Ferry Reg Wastewater	21,787	11,569	3,494	1,016	6,940	8,232	1,138	—	1,006	(2,914)	4,007	8,897	8,897	—
55926	Scott County Soil & Water Conservation District	3,013	225	2,406	8	232	—	1,940	—	94	542	281	2,887	2,887	—
55927	New River Resource Authority	(12,189)	7,304	449	805	3,233	584	33	—	5,197	(254)	620	(5,600)	(5,600)	—
55929	Greensville County Water and Sewer Authority	4,665	12,872	1,323	1,500	5,764	10,265	—	—	945	(4,290)	2,234	(6,894)	(6,894)	—
55930	Petersburg Redevelopment and Housing Authority	29,931	4,230	3,639	764	795	—	1,695	—	5,530	2,715	3,588	35,315	35,315	—
55932	Va Coalfield Economic Dev Auth	7,453	1,035	282	120	704	61	33	—	1,838	776	796	9,172	9,172	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Expected Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
55940	Monacan Soil and Water Conservation District	(1,691)	2,143	156	305	578	489	2,393	—	113	535	486	1,479	1,479	—
55944	Central Virginia Waste Management Authority	(102)	3,413	218	340	2,235	165	—	—	4,442	801	863	4,733	4,733	—
55947	Tidewater Youth Services Commission	75,496	7,052	12,443	1,378	4,300	123	7,645	—	25,785	12,187	6,205	103,716	103,716	—
55957	Wise County Redevelopment and Housing Authority	32,051	5,297	815	530	2,230	—	830	—	1,077	1,951	3,546	34,085	34,085	—
55961	Pamunkey Regional Jail	104,724	2,934	87,625	49	12,986	—	72,859	—	30,831	33,282	13,628	130,342	130,342	—
55964	Virginia Biotechnology Research Park Authority	7,003	957	663	66	518	—	1,484	—	320	916	997	8,436	8,436	—
55977	Southside Regional Jail	41,043	14,347	23,849	1,513	5,672	24,555	14,789	—	4,656	2,871	7,073	15,044	15,044	—
55978	Evergreen Soil and Water Conservation District	1,466	396	190	5	98	193	172	—	242	150	163	1,777	1,777	—
55979	Roanoke Higher Education Authority	6,373	12,917	5,040	620	9,521	11,012	2,964	—	307	(6,078)	3,410	(13,120)	(13,120)	—
55982	Daniel Boone Soil and Water Conservation District	3,588	318	2,901	14	148	—	2,220	—	241	757	471	3,590	3,590	—
55983	Southside Behavioral Health	16,838	45,439	6,754	7,010	11,150	17,152	4,878	—	4,409	(2,319)	11,650	15,529	15,529	—
55995	Holston River Soil and Water Conservation District	2,288	644	2,346	4	355	173	1,947	—	976	592	433	3,136	3,136	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022		PLUS: FY 2022		PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
					Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Expected Change In Assumptions	Deferred Outflows Expected vs Actual Experience							
Total for All Covered Employers															
		\$ 48,788,857	\$ 5,200,150	\$ 4,048,892	\$ 741,341	\$ 4,001,292	\$ 756,053	\$ 2,188,584	\$ 85,617	\$ 7,020,243	\$ 6,079,056	\$ 5,683,060	\$ 54,131,869	\$ 54,131,869	\$ —