

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions

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

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Investment Experience	LESS: FY 2022 Deferred Inflows vs Actual Experience	LESS: FY 2022 Deferred Change In Assumptions	LESS: FY 2022 Deferred Change In Proportion	PLUS: FY 2022 Deferred Outflows vs Actual Experience	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Proportion	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated		Difference
															6/30/2022 Net OPEB Liability	6/30/2022 Actual Net OPEB Liability	
VRS Virginia Local Disability Program - Political Subdivisions		\$(1,012,271)	\$ 2,423,831	\$ 703,655	\$ 2,555	\$ 1,258,099	\$ 210,938	\$ 75,399	\$ 826,644	\$ —	\$ 22,505	\$ 75,519	\$ 3,214,911	\$ 3,888,442	\$ (587,949)	\$ (587,949)	\$ —
Employer Allocation																	
55108	Bath County	\$ (941)	\$ 2,218	\$ 729	\$ 3	\$ 1,510	\$ 253	\$ 24	\$ 992	\$ —	\$ 27	\$ 260	\$ 3,925	\$ 4,668	\$ (706)	\$ (706)	\$ —
55146	Isle of Wight County	(10,085)	23,602	6,366	26	12,591	2,111	89	8,273	—	225	57	32,142	38,915	(5,884)	(5,884)	—
55150	King William County	(4,754)	11,129	4,071	12	6,112	1,025	48	4,016	—	109	862	15,941	18,891	(2,856)	(2,856)	—
55162	Nelson County	(4,540)	10,695	3,188	11	5,536	928	148	3,638	—	99	254	14,189	17,111	(2,587)	(2,587)	—
55167	Nottoway County	(3,402)	8,122	2,160	9	4,205	705	145	2,763	—	75	19	10,678	12,996	(1,965)	(1,965)	—
55183	Russell County	(3,200)	8,651	2,010	8	4,053	679	911	2,663	—	73	36	10,072	12,528	(1,894)	(1,894)	—
55201	City of Bristol	(7,988)	19,064	5,031	20	9,851	1,652	360	6,473	—	176	12	25,021	30,448	(4,604)	(4,604)	—
55203	Town of St. Paul	(332)	827	208	1	507	85	42	333	—	9	45	1,292	1,568	(237)	(237)	—
55212	City of Norfolk	(11,177)	26,735	7,659	58	28,250	4,736	582	18,562	—	506	7,244	73,527	87,314	(13,202)	(13,202)	—
55214	City of Portsmouth	(48,982)	114,030	34,774	124	60,891	10,209	21	40,009	—	1,090	3,162	156,455	188,201	(28,456)	(28,456)	—
55215	City of Radford	(6,257)	14,564	4,484	15	7,494	1,256	133	4,924	—	134	439	19,240	23,164	(3,502)	(3,502)	—
55216	City of Richmond	(12,138)	28,249	8,798	28	13,765	2,308	621	9,044	—	246	897	35,332	42,543	(6,433)	(6,433)	—
55218	Town of Craigsville	(288)	669	265	1	333	56	12	219	—	6	69	863	1,026	(155)	(155)	—
55221	City of Williamsburg	(5,134)	12,491	3,990	14	6,758	1,133	439	4,440	—	121	759	17,385	20,886	(3,158)	(3,158)	—
55226	Town of Front Royal	(5,313)	13,188	3,624	13	6,474	1,085	766	4,254	—	116	220	16,484	20,013	(3,026)	(3,026)	—
55228	Town of Middletown	(599)	1,474	415	1	643	108	118	422	—	11	31	1,631	1,985	(300)	(300)	—
55229	Town of Chilhowie	(611)	1,427	719	1	588	99	83	386	—	11	264	1,555	1,817	(275)	(275)	—
55231	Town of Floyd	(161)	410	104	1	385	65	23	253	—	7	88	989	1,188	(180)	(180)	—

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	Deferred Investment Experience	LESS: FY 2022	PLUS: FY 2022	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Investment Experience	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated		Difference
						Deferred Inflows	Deferred Outflows										6/30/2022 Net OPEB Liability	6/30/2022 Net OPEB Liability	
55232	City of Franklin	(4,408)	11,710	2,773	14	6,926	1,161	1,163	4,550	—	124	685	17,545	21,406	(3,237)	(3,237)	—		
55233	City of Chesapeake	(102,838)	241,337	65,951	252	123,467	20,701	3,464	81,125	—	2,209	729	315,178	381,605	(57,700)	(57,700)	—		
55234	City of Virginia Beach	(199,534)	467,270	129,557	491	240,919	40,393	5,488	158,297	—	4,311	3,394	615,135	744,614	(112,589)	(112,589)	—		
55239	Town of Grottoes	(569)	1,463	630	2	854	143	105	561	—	15	287	2,217	2,639	(399)	(399)	—		
55245	Town of Scottsville	(92)	251	115	1	269	45	32	177	—	5	110	716	831	(126)	(126)	—		
55246	Town of Burkeville	(83)	192	126	—	90	15	6	59	—	2	63	240	278	(42)	(42)	—		
55247	Town of Madison	(107)	273	140	—	174	29	20	115	—	3	74	463	539	(81)	(81)	—		
55248	Town of Pennington Gap	(879)	2,336	552	2	1,097	184	232	720	—	20	1	2,745	3,388	(512)	(512)	—		
55249	Town of La Crosse	(109)	254	158	—	91	15	23	60	—	2	77	240	280	(43)	(43)	—		
55250	Town of Rich Creek	(272)	632	293	1	375	63	—	246	—	7	112	990	1,158	(175)	(175)	—		
55255	Town of Brodnax	(103)	281	65	—	87	15	50	57	—	2	1	208	270	(41)	(41)	—		
55256	Town of Mineral	(318)	759	228	1	406	68	15	267	—	7	25	1,041	1,253	(190)	(190)	—		
55257	Town of Lebanon	(1,900)	4,497	1,489	5	2,291	384	85	1,506	—	41	248	5,872	7,081	(1,071)	(1,071)	—		
55259	Town of Richlands	(2,131)	4,960	1,759	5	2,624	440	12	1,724	—	47	357	6,766	8,109	(1,226)	(1,226)	—		
55260	Town of Haymarket	(585)	1,428	375	1	670	112	86	441	—	12	5	1,702	2,072	(313)	(313)	—		
55262	Town of Troutville	(227)	589	220	—	190	32	97	125	—	3	51	494	585	(89)	(89)	—		
55263	Town of Buchanan	(582)	1,453	918	1	410	69	222	270	—	7	476	1,072	1,268	(192)	(192)	—		
55265	Town of Occoquan	(331)	771	542	1	649	109	—	427	—	12	367	1,760	2,008	(303)	(303)	—		
55266	Town of Farmville	—	—	—	9	4,578	768	—	3,008	—	82	2,154	12,121	14,150	(2,140)	(2,140)	—		
55301	Town of Dumfries	(1,739)	4,062	1,851	4	2,135	358	23	1,403	—	38	610	5,599	6,600	(998)	(998)	—		
55302	Town of Iron Gate	(64)	170	40	—	68	11	21	45	—	1	—	169	213	(32)	(32)	—		
55303	Town of Montross	(26)	59	42	—	81	13	2	53	—	1	45	217	249	(38)	(38)	—		

Virginia Retirement System

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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 Deferred Investment Experience	LESS: FY 2022 Deferred Inflows vs Actual Experience	LESS: FY 2022 Deferred Inflows Change In Assumptions	LESS: FY 2022 Deferred Inflows Change In Proportion	PLUS: FY 2022 Deferred Outflows vs Actual Experience	PLUS: FY 2022 Deferred Outflows Investment Experience	PLUS: FY 2022 Deferred Outflows Change In Assumptions	PLUS: FY 2022 Deferred Outflows Change In Proportion	PLUS: FY 2022 Employer OPEB Expense	PLUS: FY 2022 Normal Employer Contributions	Calculated		Difference
															6/30/2022 Net OPEB Liability	6/30/2022 Net OPEB Liability	
55309	Town of Colonial Beach	(2,528)	5,964	2,385	7	3,465	581	52	2,276	—	62	814	8,991	10,708	(1,619)	(1,619)	—
55311	Town of Brookneal	(161)	413	142	—	170	28	44	111	—	3	36	428	525	(79)	(79)	—
55312	Town of Hamilton	(207)	483	310	—	19	3	112	13	—	—	154	54	62	(9)	(9)	—
55314	Town of Jonesville	(265)	624	200	—	225	38	55	148	—	4	29	568	695	(105)	(105)	—
55315	Town of Wytheville	(5,168)	12,586	3,959	13	6,497	1,089	490	4,269	—	116	574	16,716	20,081	(3,036)	(3,036)	—
55322	Town of Glasgow	(123)	377	189	—	72	12	106	47	—	1	100	166	223	(34)	(34)	—
55323	Town of Marion	(1,566)	4,286	983	4	2,141	359	500	1,407	—	38	91	5,349	6,619	(1,001)	(1,001)	—
55328	Town of Wakefield	(449)	1,046	685	1	417	70	67	274	—	7	339	1,116	1,288	(195)	(195)	—
55329	Town of Leesburg	(17,050)	39,681	11,506	45	22,151	3,714	—	14,554	—	396	1,085	56,860	68,462	(10,352)	(10,352)	—
55330	Town of Chatham	(310)	722	401	1	461	77	—	303	—	8	195	1,230	1,423	(215)	(215)	—
55334	Town of Boydton	(229)	539	224	—	218	37	36	144	—	4	58	572	675	(102)	(102)	—
55336	Town of McKenney	(115)	286	77	—	136	23	15	89	—	2	4	341	419	(63)	(63)	—
55338	Town of Quantico	(101)	234	144	—	118	20	3	78	—	2	69	313	365	(55)	(55)	—
55341	Town of Chincoteague	(614)	1,459	421	1	676	113	60	444	—	12	30	1,714	2,090	(316)	(316)	—
55344	Town of Stanley	(431)	1,041	411	1	436	73	74	286	—	8	106	1,128	1,347	(204)	(204)	—
55345	Town of Hillsville	(1,458)	3,407	1,017	4	1,785	299	22	1,173	—	32	82	4,573	5,516	(834)	(834)	—
55346	Town of Elkton	(1,224)	3,045	769	3	1,449	243	187	952	—	26	1	3,651	4,477	(677)	(677)	—
55347	Town of Bridgewater	(2,133)	5,642	1,339	5	2,590	434	564	1,702	—	46	2	6,467	8,004	(1,210)	(1,210)	—
55350	Town of Wise	(1,042)	2,432	911	3	1,676	281	5	1,101	—	30	381	4,373	5,182	(783)	(783)	—
55351	Town of New Market	(395)	1,117	253	1	618	104	152	406	—	11	64	1,546	1,910	(289)	(289)	—
55353	Town of Rocky Mount	(1,491)	3,630	1,052	4	2,157	362	122	1,417	—	39	235	5,524	6,665	(1,008)	(1,008)	—
55355	Town of Luray	(1,015)	2,409	840	2	1,207	202	61	793	—	22	170	3,101	3,732	(564)	(564)	—

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						Deferred Inflows vs Actual	Deferred Inflows Change In											
55357	Town of Strasburg	(1,873)	4,590	1,328	3	1,591	267	548	1,046	—	28	110	4,011	4,919	(744)	(744)	—	
55360	Town of Dublin	(510)	1,186	586	1	695	117	1	457	—	12	240	1,839	2,149	(325)	(325)	—	
55364	Town of Bedford	(2,612)	6,348	1,773	7	3,432	575	220	2,255	—	61	174	8,782	10,605	(1,604)	(1,604)	—	
55367	Town of Broadway	(299)	732	260	1	246	41	85	162	—	4	56	624	761	(115)	(115)	—	
55369	Town of Tazewell	(1,891)	5,317	1,187	4	2,208	370	759	1,451	—	40	—	5,406	6,827	(1,032)	(1,032)	—	
55370	Town of Urbanna	(103)	277	76	—	179	30	29	118	—	3	34	456	555	(84)	(84)	—	
55371	Town of Bluefield	(1,419)	3,368	1,160	3	1,517	254	158	997	—	27	227	3,872	4,689	(709)	(709)	—	
55372	Town of Weber City	(149)	346	198	1	275	46	—	180	—	5	116	740	846	(128)	(128)	—	
55374	Town of Hurt	(148)	369	143	1	315	53	15	207	—	6	99	821	974	(147)	(147)	—	
55375	Town of Waverly	(809)	2,168	745	1	300	50	532	197	—	5	207	644	924	(140)	(140)	—	
55380	Town of Independence	(442)	1,028	507	1	570	96	—	375	—	10	183	1,517	1,764	(267)	(267)	—	
55382	Town of Grundy	(796)	1,983	502	2	842	141	168	553	—	15	2	2,107	2,602	(393)	(393)	—	
55384	Town of Louisa	(487)	1,289	349	1	529	89	167	347	—	9	33	1,328	1,631	(247)	(247)	—	
55386	Town of Mt Jackson	(671)	1,561	781	2	899	151	—	591	—	16	306	2,389	2,779	(420)	(420)	—	
55388	Town of Jarratt	—	58	—	—	—	—	39	—	—	—	—	(19)	—	—	—	—	
55389	Town of Pembroke	(184)	460	138	1	268	45	28	176	—	5	37	689	828	(125)	(125)	—	
55395	Town of Round Hill	(487)	1,171	541	1	457	77	99	300	—	8	207	1,173	1,411	(214)	(214)	—	
55398	Town of Saltville	(331)	820	324	1	429	72	41	282	—	8	87	1,127	1,326	(200)	(200)	—	
55399	Town of Blackstone	(1,526)	3,683	958	5	2,311	387	98	1,518	—	41	195	5,909	7,141	(1,080)	(1,080)	—	
55401	Southeastern Public Svc Auth	(3,966)	9,564	3,150	9	4,337	727	498	2,850	—	78	552	11,020	13,404	(2,027)	(2,027)	—	
55404	Appomattox Regional Library	(882)	2,165	578	2	1,045	175	121	686	—	19	16	2,657	3,228	(488)	(488)	—	
55405	Staunton Red/Hous Auth	(361)	839	383	1	358	60	43	235	—	6	124	939	1,104	(167)	(167)	—	

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						Deferred vs Actual Experience	Deferred Change In Assumptions								Deferred Change In Proportion	6/30/2022 Net OPEB Liability	
55409	Southside Reg Juvenile Group Home	(100)	267	62	—	119	20	28	78	—	2	—	296	370	(56)	(56)	—
55413	Richmond Redevelopment and Housing Authority	(11,054)	26,517	9,157	23	11,339	1,901	1,729	7,450	—	203	1,866	28,914	35,046	(5,299)	(5,299)	—
55415	Chesapeake Red/Hous Auth	(2,342)	5,509	1,842	5	2,634	442	176	1,731	—	47	293	6,772	8,142	(1,231)	(1,231)	—
55417	Norfolk Airport Authority	(6,144)	14,804	4,204	15	7,548	1,266	464	4,960	—	135	227	19,318	23,331	(3,528)	(3,528)	—
55419	Hampton Red/Hous Authority	(916)	2,132	1,017	2	1,058	177	38	695	—	19	353	2,786	3,272	(495)	(495)	—
55420	Loudoun County Sanitation Authority	(27,402)	63,951	18,664	66	32,584	5,463	834	21,410	—	583	1,110	83,442	100,711	(15,228)	(15,228)	—
55421	Danville Red/Hous Auth	(1,262)	2,936	1,220	4	1,947	327	—	1,280	—	35	509	5,107	6,017	(910)	(910)	—
55424	Hopewell Red/Hous Auth	(1,359)	3,222	1,174	3	1,417	238	175	931	—	25	244	3,660	4,378	(662)	(662)	—
55426	Blacksburg-Vpi Sanitation Authority	(153)	392	261	1	293	49	35	193	—	5	173	796	904	(137)	(137)	—
55427	Potomac River Fisheries Comm	(44)	101	71	—	38	6	8	25	—	1	33	107	118	(18)	(18)	—
55429	Alexandria Red/Hous Auth	(5,983)	14,068	3,840	14	6,850	1,148	401	4,501	—	123	55	17,459	21,171	(3,201)	(3,201)	—
55433	Norfolk Red/Hous Auth	(9,234)	23,170	5,799	21	10,338	1,733	1,831	6,793	—	185	1	25,930	31,954	(4,831)	(4,831)	—
55436	Riverside Regional Jail	(2,255)	5,318	1,469	7	3,235	542	52	2,125	—	58	250	8,293	9,996	(1,512)	(1,512)	—
55440	Shenandoah Valley Juvenile Center	(4,219)	11,412	2,649	8	4,120	691	1,733	2,707	—	74	—	10,037	12,736	(1,926)	(1,926)	—
55445	Chesterfield County Health Center Commission	(11,703)	28,838	8,653	26	12,789	2,144	2,134	8,403	—	229	992	32,541	39,531	(5,977)	(5,977)	—
55447	Rappahannock Area Comm Svcs	(32,515)	79,195	20,420	77	37,900	6,354	3,500	24,902	—	678	5	95,411	117,137	(17,712)	(17,712)	—
55449	Hampton Roads Planning District Commission	(2,343)	5,699	1,818	5	2,386	400	435	1,568	—	43	280	6,055	7,373	(1,115)	(1,115)	—

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						Deferred Inflows Expected vs Actual	Deferred Outflows Expected vs Actual								6/30/2022 Net OPEB Liability	6/30/2022 Actual Net OPEB Liability	
55458	Wytheville Red/ Hous Auth	(101)	247	119	—	170	29	7	112	—	3	70	444	530	(80)	(80)	—
55459	Waynesboro Red/Hous Auth	(708)	1,678	662	2	989	166	25	650	—	18	214	2,588	3,058	(462)	(462)	—
55460	Region Ten Community Services Board	(22,913)	59,873	15,561	58	28,274	4,740	5,488	18,578	—	506	771	71,481	87,388	(13,213)	(13,213)	—
55462	Lenowisco Planning Dist Comm	(121)	318	76	—	162	27	30	107	—	3	6	409	503	(76)	(76)	—
55469	Eastern Shore Comm Svcs Bd	(6,899)	17,005	4,606	16	7,668	1,286	1,087	5,038	—	137	241	19,256	23,698	(3,583)	(3,583)	—
55470	Anchor Commission	(389)	945	377	1	294	49	119	193	—	5	113	745	910	(138)	(138)	—
55473	Hampton Roads Transit	(21,764)	51,171	14,799	55	26,765	4,487	483	17,586	—	479	861	68,472	82,724	(12,508)	(12,508)	—
55476	Rockbridge Regional Library	(423)	1,388	266	1	586	98	324	385	—	10	28	1,424	1,811	(274)	(274)	—
55479	Cumberland Mountain Comm Svcs	(9,721)	22,896	6,688	23	11,463	1,922	476	7,532	—	205	512	29,221	35,430	(5,357)	(5,357)	—
55482	Middle Pen/No Neck Comm Svcs_Board	(13,558)	35,549	8,514	32	15,493	2,598	3,903	10,180	—	277	2	38,735	47,886	(7,241)	(7,241)	—
55486	Hampton Roads Workforce Council	(2,089)	4,859	1,849	12	6,024	1,010	—	3,958	—	108	2,021	15,839	18,616	(2,815)	(2,815)	—
55487	Capital Region Airport Comm	(5,003)	12,357	3,142	11	5,587	937	826	3,671	—	100	1	14,035	17,269	(2,611)	(2,611)	—
55488	Northwestern Comm Svcs Bd	(14,249)	33,161	11,778	32	15,698	2,632	946	10,314	—	281	2,070	40,688	48,515	(7,336)	(7,336)	—
55491	Middle Peninsula Reg Security	(868)	2,116	702	2	1,164	195	63	765	—	21	172	2,975	3,599	(544)	(544)	—
55493	Planning Dis One Behavioral Health Svcs	(213)	497	350	1	322	54	—	211	—	6	191	879	994	(150)	(150)	—
55499	Eastern Shore Public Library	(419)	984	277	1	612	103	4	402	—	11	55	1,570	1,892	(286)	(286)	—
55504	Amherst County School Board	(2,297)	5,352	1,711	5	2,663	446	94	1,750	—	48	226	6,826	8,230	(1,244)	(1,244)	—
55507	Augusta County School Board	(3,234)	7,809	2,153	8	3,929	659	230	2,581	—	70	108	9,952	12,143	(1,836)	(1,836)	—
55508	Bath County School Board	(787)	2,004	505	2	904	152	170	594	—	16	6	2,271	2,793	(422)	(422)	—

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Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions

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

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Deferred Investment Experience	LESS: FY 2022	PLUS: FY 2022	Deferred Inflows	Deferred Inflows	Deferred Outflows	PLUS: FY 2022 Deferred Investment Experience	PLUS: FY 2022 Deferred Change In Assumptions	PLUS: FY 2022 Deferred Change In Proportion	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated		Difference
						Deferred vs Actual	Deferred Change In									Deferred vs Actual	Net OPEB Liability	
55510	Bland County School Board	(165)	495	119	—	194	33	82	128	—	3	11	465	600	(91)	(91)	—	
55512	Norfolk Public Schools	(15,119)	37,180	9,637	34	16,890	2,832	2,567	11,098	—	302	96	42,714	52,204	(7,893)	(7,893)	—	
55515	Radford City School Board	(388)	1,109	244	1	474	80	161	312	—	8	—	1,162	1,465	(222)	(222)	—	
55516	Caroline County School Board	(1,472)	3,739	1,212	4	1,913	321	253	1,257	—	34	259	4,903	5,911	(894)	(894)	—	
55528	Essex County Public Schools	(769)	2,018	582	2	779	131	266	512	—	14	75	1,952	2,406	(364)	(364)	—	
55533	Chesapeake Public Schools	(17,565)	41,775	11,364	42	20,719	3,474	1,243	13,614	—	371	220	52,784	64,040	(9,683)	(9,683)	—	
55534	Va Beach City School Board	(44,077)	106,673	27,681	114	55,933	9,378	3,033	36,751	—	1,001	547	141,977	172,872	(26,139)	(26,139)	—	
55537	Goochland County School Board	(580)	1,410	488	3	1,455	244	38	956	—	26	443	3,790	4,497	(680)	(680)	—	
55546	Isle of Wight County Schools	(948)	3,280	1,003	3	1,674	281	924	1,100	—	30	501	4,314	5,174	(782)	(782)	—	
55552	Lee County School Board	(2,334)	5,533	1,773	6	3,035	509	66	1,994	—	54	328	7,775	9,379	(1,418)	(1,418)	—	
55553	Loudoun County School Board	(64,397)	149,873	47,786	172	84,296	14,133	—	55,387	—	1,508	7,140	218,019	260,537	(39,394)	(39,394)	—	
55557	Mathews County School Board	(884)	2,126	622	3	1,285	215	50	844	—	23	147	3,290	3,971	(600)	(600)	—	
55562	Nelson County Public Schools	(1,357)	3,391	877	3	1,596	268	207	1,049	—	29	22	4,004	4,933	(746)	(746)	—	
55583	Russell County School Board	(2,270)	5,429	1,664	6	2,926	491	113	1,922	—	52	231	7,510	9,041	(1,367)	(1,367)	—	
55587	Southampton Co School Bd	(870)	2,072	773	2	1,144	192	36	752	—	20	220	2,955	3,537	(535)	(535)	—	
55595	Washington County School Board	(2,564)	6,011	1,786	6	3,191	535	37	2,096	—	57	128	8,197	9,861	(1,491)	(1,491)	—	
55599	York County School Board	(5,440)	13,231	3,706	14	6,724	1,127	452	4,418	—	120	242	17,091	20,781	(3,142)	(3,142)	—	
55601	Bristol City School Bd	(2,309)	5,592	1,573	6	2,738	459	237	1,799	—	49	93	6,971	8,462	(1,280)	(1,280)	—	
55606	Franklin City Public Schools	(846)	1,969	738	3	1,425	239	—	936	—	25	335	3,722	4,402	(666)	(666)	—	
55614	Portsmouth School Board	(8,334)	20,427	5,380	20	9,882	1,657	1,069	6,493	—	177	96	25,075	30,544	(4,618)	(4,618)	—	
55620	Suffolk City School Board	(6,282)	14,671	4,845	21	10,403	1,744	44	6,835	—	186	1,856	27,082	32,153	(4,862)	(4,862)	—	

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

Employer	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Deferred Investment Experience	LESS: FY 2022	PLUS: FY 2022	LESS: FY 2022 Deferred Change In Assumptions	LESS: FY 2022 Deferred Change In Proportion	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated		Difference
						Deferred Inflows Expected vs Actual	Deferred Inflows Change In			Deferred Outflows vs Actual	Deferred Outflows Change In	Deferred Outflows Change In			6/30/2022 Net OPEB Liability	6/30/2022 Actual Net OPEB Liability	
55638	Town of West Point School Bd	(507)	1,181	829	1	689	116	—	453	—	12	418	1,888	2,132	(322)	(322)	—
55710	Valley Vo-Tech Center	(59)	154	37	—	71	12	14	46	—	1	—	176	217	(33)	(33)	—
55711	New Horizons Technical Ctr	(355)	858	256	1	412	69	37	270	—	7	30	1,043	1,270	(192)	(192)	—
55713	Galax City Schools	(757)	1,799	839	2	1,197	201	24	787	—	21	406	3,149	3,702	(560)	(560)	—
55714	Norton City Schools	(286)	664	339	1	584	98	—	384	—	10	232	1,548	1,803	(273)	(273)	—
55802	Williamsburg-James City Co Sch	(5,643)	14,372	3,566	14	7,066	1,185	974	4,642	—	126	41	17,801	21,836	(3,302)	(3,302)	—
55813	Buchanan County School Board	(1,530)	3,561	1,304	4	2,198	369	—	1,444	—	39	405	5,722	6,793	(1,027)	(1,027)	—
55853	Northern Neck Soil and Water Conservation District	—	—	—	1	327	55	—	215	—	6	154	866	1,011	(153)	(153)	—
55854	Orange County Broadband Authority	—	—	—	4	1,783	299	—	1,172	—	32	839	4,721	5,511	(833)	(833)	—
55855	Northern Virginia Soil and Water Conservation District	—	—	—	3	1,378	231	—	905	—	25	648	3,647	4,257	(644)	(644)	—
55856	Blue Ridge Resource Authority	(216)	502	354	1	459	77	—	302	—	8	256	1,245	1,421	(215)	(215)	—
55857	Peanut Soil and Water Conservation District	(322)	748	525	1	372	62	15	244	—	7	250	1,022	1,148	(174)	(174)	—
55858	Peumansend Creek Regional Jail Authority	(1,776)	4,221	2,546	4	1,894	318	214	1,245	—	34	1,212	5,010	5,855	(885)	(885)	—
55859	Williamsburg Area Transit Authority	(2,950)	7,092	3,829	6	2,964	497	503	1,947	—	53	1,549	7,883	9,160	(1,385)	(1,385)	—
55860	Middle Peninsula Juvenile Detention Commission	(2,310)	5,694	3,031	5	2,210	371	553	1,452	—	40	1,221	5,871	6,831	(1,033)	(1,033)	—
55861	Breaks Interstate Park Commission	(360)	1,309	627	1	448	75	402	295	—	8	262	1,216	1,387	(210)	(210)	—

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Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Deferred Investment Experience	LESS: FY 2022	LESS: FY 2022	LESS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022 Employer OPEB Expense	PLUS: FY 2022 Normal Employer Contributions	Calculated		Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows			6/30/2022 Net OPEB Liability	6/30/2022 Actual Net OPEB Liability		
55862	Crater Criminal Justice Training Academy	(385)	1,216	242	1	458	77	272	301	—	8	—	1,110	1,414	(214)	(214)	—
55863	Central Shenandoah Criminal Justice Training Academy	(94)	391	70	—	102	17	151	67	—	2	7	236	317	(48)	(48)	—
55864	New River Valley Emergency Communications Regional Authority	(2,846)	6,698	2,144	5	2,564	430	506	1,684	—	46	298	6,494	7,923	(1,198)	(1,198)	—
55865	Maury Service Authority	(1,175)	2,738	1,257	4	1,748	293	3	1,149	—	31	546	4,601	5,402	(817)	(817)	—
55866	Hampton Roads Transportation Accountability Commission	(204)	488	315	—	227	38	24	149	—	4	164	598	701	(106)	(106)	—
55867	Pamunkey Regional Library	(1,638)	3,812	1,495	4	1,835	308	95	1,206	—	33	355	4,783	5,672	(858)	(858)	—
55868	Northern Virginia Transportation Authority	(2,372)	5,758	1,783	6	2,749	461	276	1,806	—	49	246	6,997	8,494	(1,285)	(1,285)	—
55869	Rsw Regional Jail Authority	(2,426)	5,767	1,817	7	3,404	571	79	2,236	—	61	441	8,730	10,522	(1,591)	(1,591)	—
55871	Portsmouth Redevelopment and Housing Authority	(2,657)	7,566	1,668	7	3,230	541	1,089	2,122	—	58	2	7,916	9,981	(1,509)	(1,509)	—
55872	Southwest Regional Recreation Authority	(1,300)	3,037	1,019	3	1,321	221	149	868	—	24	151	3,400	4,084	(617)	(617)	—
55873	Roanoke Redevelopment and Housing Authority	(4,219)	10,821	3,114	10	4,882	819	966	3,208	—	87	353	12,347	15,088	(2,282)	(2,282)	—
55880	Big Sandy Soil & Water & Conservation District	—	—	—	—	40	7	1	27	—	1	20	107	126	(19)	(19)	—
55884	Halifax Service Authority	(1,050)	2,539	743	3	1,311	220	80	862	—	23	59	3,363	4,052	(613)	(613)	—
55886	Russell County PSA	(541)	1,260	658	1	713	119	1	468	—	13	270	1,894	2,205	(333)	(333)	—
55891	Tidewater Soil & Water Conservation District	(148)	401	187	—	187	31	39	123	—	3	82	473	577	(87)	(87)	—

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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	Deferred Investment Experience	LESS: FY 2022	PLUS: FY 2022	Deferred Change In Assumptions	Deferred Change In Proportion	PLUS: FY 2022 Deferred Experience	PLUS: FY 2022 Deferred Investment Experience	PLUS: FY 2022 Deferred Change In Assumptions	PLUS: FY 2022 Deferred Change In Proportion	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated		Difference
						Deferred Inflows Expected vs Actual	Deferred Inflows Change In									Deferred Outflows Expected vs Actual	Deferred Outflows Change In	
55893	Eastern Shore Soil & Water Conservation District	—	111	—	—	—	91	—	—	—	—	—	—	(20)	—	—	—	—
55896	Virginia Resources Authority	(565)	1,314	665	1	566	95	65	372	—	10	233	1,510	1,746	(264)	(264)	—	
55899	Shenandoah Valley Regional Airport Commission	(103)	238	168	1	257	43	—	169	—	5	140	693	793	(120)	(120)	—	
55906	Suffolk Redevel & Housing Auth	(1,343)	3,619	847	3	1,505	252	446	989	—	27	2	3,706	4,650	(703)	(703)	—	
55922	Piedmont Regional Jail Authority	(639)	1,635	469	2	842	141	129	553	—	15	72	2,155	2,601	(393)	(393)	—	
55923	Nelson County Service Authority	(735)	1,813	489	2	985	165	84	647	—	18	55	2,510	3,043	(460)	(460)	—	
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	(11)	184	7	—	182	30	121	119	—	3	79	443	562	(85)	(85)	—	
55925	Fauquier Co Water & Sanitation Auth	(3,101)	7,265	2,188	7	3,451	579	221	2,267	—	62	190	8,815	10,665	(1,613)	(1,613)	—	
55926	Scott County Soil & Water Conservation District	—	103	32	—	76	13	77	50	—	1	57	188	237	(36)	(36)	—	
55927	New River Resource Authority	(653)	1,599	761	2	807	135	63	530	—	14	268	2,124	2,491	(377)	(377)	—	
55930	Petersburg Redevelopment and Housing Authority	(722)	1,714	472	2	788	132	78	518	—	14	12	2,003	2,435	(368)	(368)	—	
55931	Central Rappahannock Regional Library	(4,618)	10,748	3,510	12	5,932	994	—	3,897	—	106	600	15,276	18,333	(2,772)	(2,772)	—	
55934	Thomas Jefferson Soil & Water Conservation Dist.	(818)	2,028	645	2	886	149	142	582	—	16	114	2,227	2,739	(414)	(414)	—	
55938	Colonial Soil & Water Conservation District	(587)	1,406	393	1	655	110	63	431	—	12	23	1,657	2,026	(306)	(306)	—	
55940	Monacan Soil and Water Conservation District	(92)	215	151	—	212	36	—	139	—	4	116	574	656	(99)	(99)	—	

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Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Deferred Investment Experience	LESS: FY 2022	PLUS: FY 2022	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated		Difference
						Deferred vs Actual Experience	Deferred Change In Assumptions								Deferred Change In Proportion	6/30/2022 Net OPEB Liability	
55941	Robert E. Lee Soil and Water Conservation District	(147)	422	223	—	196	33	55	129	—	4	121	494	608	(92)	(92)	—
55945	Lonesome Pine Regional Library	(236)	550	253	—	226	38	32	149	—	4	88	590	702	(106)	(106)	—
55951	Handley Regional Library	(582)	1,354	629	2	770	129	—	506	—	14	228	2,028	2,378	(360)	(360)	—
55954	Potomac and Rappahannock Transportation Commission	(11,059)	27,705	6,945	28	13,869	2,325	1,621	9,113	—	248	61	35,105	42,866	(6,481)	(6,481)	—
55957	Wise County Redevelopment and Housing Authority	(420)	978	360	1	641	107	—	421	—	11	134	1,667	1,982	(300)	(300)	—
55958	Prince William Soil & Water Conservation District	(248)	620	203	1	256	43	61	168	—	5	32	660	793	(120)	(120)	—
55959	Hampton Roads Regional Jail	(1,923)	4,604	1,514	7	3,501	587	114	2,301	—	63	725	9,139	10,822	(1,636)	(1,636)	—
55960	Castlewood Water and Sewage Authority	—	331	—	—	—	—	262	—	—	—	—	(69)	—	—	—	—
55964	Virginia Biotechnology Research Partnership Authority	(1,403)	3,267	1,763	4	1,724	289	10	1,133	—	31	657	4,629	5,330	(806)	(806)	—
55967	Massanutten Regional Library	(984)	2,407	713	2	1,180	198	121	775	—	21	63	3,028	3,647	(551)	(551)	—
55969	Culpeper Soil and Water Conservation District	(175)	516	159	1	385	65	77	253	—	7	117	978	1,189	(180)	(180)	—
55972	Big Walker Soil & Water Conservation District	(101)	249	63	—	109	18	18	72	—	2	—	273	338	(51)	(51)	—
55973	Peter Francisco Soil & Water Conservation District	—	—	—	—	62	10	1	41	—	1	30	164	192	(29)	(29)	—
55974	Peaks Of Otter Soil & Water Conservation District	(109)	286	69	—	124	21	30	82	—	2	—	310	385	(58)	(58)	—
55975	New River Soil & Water Conservation District	(83)	196	95	—	93	16	8	61	—	2	30	248	285	(43)	(43)	—

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Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Deferred Investment Experience	LESS: FY 2022	LESS: FY 2022	LESS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022	PLUS: FY 2022 Employer OPEB Expense	PLUS: FY 2022 Normal Employer Contributions	Calculated		Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows			6/30/2022 Net OPEB Liability	6/30/2022 Actual Net OPEB Liability		
55978	Evergreen Soil and Water Conservation District	(157)	478	98	—	123	21	123	81	—	2	2	281	379	(57)	(57)	—
55982	Daniel Boone Soil and Water Conservation District	(95)	356	60	—	180	30	104	118	—	3	30	435	557	(84)	(84)	—
55985	Tazewell Soil and Water Conservation District	(69)	191	43	—	146	25	23	96	—	3	30	373	455	(68)	(68)	—
55988	Henricopolis Soil and Water Conservation District	(98)	255	61	—	110	18	23	72	—	2	—	271	341	(51)	(51)	—
55990	Roanoke River Service Authority	(493)	1,148	624	1	658	110	—	433	—	12	290	1,732	2,037	(308)	(308)	—
55991	Lee County Public Service Authority	(956)	2,246	625	2	1,008	169	101	662	—	18	20	2,561	3,117	(471)	(471)	—
55994	Wise County Public Service Authority	(783)	1,870	622	4	1,819	305	37	1,195	—	33	497	4,746	5,621	(850)	(850)	—
55995	Holston River Soil and Water Conservation District	(91)	209	144	—	81	13	15	53	—	1	68	222	247	(38)	(38)	—
55996	New River Valley Community Services	(35,025)	85,352	21,996	83	40,532	6,796	3,687	26,632	—	725	5	101,737	125,274	(18,942)	(18,942)	—
55999	Clinch Valley Soil & Water Conservation District	(347)	821	390	1	417	70	16	274	—	7	151	1,082	1,289	(195)	(195)	—
Total for VRS Virginia Local Disability Program - Political Subdivisions		(1,012,271)	2,423,831	703,655	2,555	1,258,099	210,938	75,399	826,644	—	22,505	75,519	3,214,911	3,888,442	(587,949)	(587,949)	—