

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
			PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
VRS Group Life Plan Total		1,518,735,000	169,902,000	104,229,000	33,425,325	21,107,066	49,069,237	39,624,443	108,222,921	—	102,736,096	39,624,443	37,676,643	102,175,885	1,627,266,147	1,627,266,147	—
Employer Allocation																	
11111	Supreme Court - Judges	111,000	10,000	5,000	2,383	1,504	3,499	2,668	7,716	—	7,325	—	2,186	7,149	116,024	116,024	—
11113	Circuit Courts - Judges	2,175,000	224,000	106,000	46,418	29,312	68,142	77,174	150,289	—	142,670	—	35,941	141,070	2,259,784	2,259,784	—
11114	General District Courts - Judges	1,452,000	173,000	71,000	31,557	19,927	46,326	47,177	102,173	—	96,993	—	24,735	96,612	1,536,302	1,536,302	—
11115	Juvenile and Domestic Relations District Courts - Judges	1,477,000	213,000	72,000	31,186	19,693	45,782	113,352	100,972	—	95,853	—	9,396	95,969	1,518,239	1,518,239	—
11125	Virginia Court of Appeals - Judges	160,000	15,000	8,000	3,413	2,155	5,010	3,869	11,050	—	10,489	—	3,121	11,069	166,144	166,144	—
11171	State Corporation Commission - Commissioners	38,000	8,000	2,000	675	427	991	9,941	2,186	—	2,075	—	(1,269)	2,087	32,871	32,871	—
11191	VA Worker's Compensation Comm. - Commissioners	41,000	8,000	5,000	882	557	1,295	4,035	2,857	—	2,712	2,442	479	2,761	42,960	42,960	—
21156	Department of State Police - Troopers	9,929,000	1,304,000	1,158,000	216,496	136,711	317,821	381,897	700,960	—	665,422	547,907	266,641	663,202	10,539,803	10,539,803	—
30100	Senate	505,000	47,000	25,000	10,770	6,800	15,810	13,741	34,869	—	33,102	—	9,561	33,106	524,305	524,305	—
30101	House of Delegates	858,000	84,000	54,000	18,872	11,918	27,704	4,738	61,103	—	58,005	9,303	22,915	57,339	918,755	918,755	—
30103	Magistrate System	1,506,000	171,000	74,000	31,176	19,687	45,767	104,126	100,940	—	95,822	—	13,945	95,200	1,517,751	1,517,751	—
30107	Division of Legislative Services	451,000	64,000	22,000	9,449	5,967	13,872	36,700	30,595	—	29,043	—	2,852	29,474	460,028	460,028	—
30109	Division of Legislative Automated Systems	129,000	19,000	13,000	2,717	1,717	3,989	10,230	8,799	—	8,352	5,699	1,890	8,791	132,296	132,296	—
30110	Joint Legislative Audit and Review Commission	200,000	20,000	17,000	4,218	2,664	6,193	9,423	13,658	—	12,965	5,699	4,130	11,593	205,361	205,361	—

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Expected vs Actual	Expected Change In					
30111	Supreme Court	1,484,000	151,000	84,000	31,731	20,036	46,581	47,275	102,736	—	97,527	8,955	27,832	97,664	1,544,763	1,544,763	—	
30112	Judicial Inquiry and Review Commission	29,000	3,000	1,000	622	393	913	1,068	2,013	—	1,911	—	501	2,162	30,267	30,267	—	
30114	General District Courts	2,541,000	310,000	193,000	55,075	34,779	80,851	92,807	178,319	—	169,278	56,175	51,468	168,481	2,681,247	2,681,247	—	
30115	Juvenile and Domestic Relations District Courts	1,534,000	174,000	134,000	33,208	20,969	48,750	47,597	107,519	—	102,068	48,033	36,853	101,260	1,616,689	1,616,689	—	
30116	Combined District Courts	526,000	60,000	34,000	10,699	6,757	15,707	44,524	34,642	—	32,886	6,513	4,242	31,708	520,888	520,888	—	
30117	Virginia State Bar	507,000	81,000	25,000	10,720	6,767	15,737	45,151	34,707	—	32,947	—	2,162	32,577	521,864	521,864	—	
30119	Office of the Lieutenant Governor	16,000	1,000	1,000	378	239	554	—	1,223	—	1,161	800	576	201	18,388	18,388	—	
30121	Office of the Governor	271,000	31,000	48,000	6,916	4,367	10,152	4,652	22,391	—	21,256	66,649	20,112	21,640	336,681	336,681	—	
30122	Department of Planning and Budget	306,000	44,000	15,000	6,602	4,168	9,691	18,008	21,374	—	20,290	—	2,794	19,604	321,385	321,385	—	
30123	Department of Military Affairs	1,053,000	128,000	51,000	23,074	14,570	33,872	28,808	74,706	—	70,919	—	18,746	70,745	1,123,302	1,123,302	—	
30125	Virginia Court of Appeals	303,000	31,000	15,000	6,555	4,141	9,622	6,845	21,223	—	20,147	—	6,004	20,104	319,107	319,107	—	
30127	Department of Emergency Management	718,000	66,000	221,000	14,319	9,043	21,021	59,235	46,363	—	44,012	147,659	43,369	43,664	697,121	697,121	—	
30128	Virginia Veterans Care Center	654,000	66,000	37,000	14,022	8,854	20,585	19,194	45,400	—	43,098	4,071	12,658	42,934	682,638	682,638	—	
30129	Department of Human Resource Management	618,000	57,000	55,000	13,604	8,592	19,971	401	44,047	—	41,814	20,353	19,906	41,255	662,297	662,297	—	
30132	State Board of Elections	224,000	21,000	85,000	5,549	3,504	8,145	—	17,965	—	17,054	82,817	26,274	16,785	270,127	270,127	—	
30133	Auditor of Public Accounts	689,000	63,000	53,000	14,583	9,210	21,409	23,214	47,218	—	44,824	15,002	16,081	43,733	709,976	709,976	—	
30136	Virginia Information Technologies Agency (VITA)	1,553,000	161,000	87,000	33,422	21,105	49,064	45,205	108,212	—	102,726	8,528	31,067	101,634	1,627,103	1,627,103	—	

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														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
30140	Department of Criminal Justice Services	529,000	49,000	35,000	11,575	7,310	16,993	2,535	37,478	—	35,578	7,327	14,244	35,691	563,523	563,523	—
30141	Office of the Attorney General and Department of Law	2,321,000	282,000	114,000	48,905	30,881	71,793	140,958	158,341	—	150,313	—	24,304	148,568	2,380,853	2,380,853	—
30143	Office of the Attorney General - Division of Debt Collection	116,000	18,000	15,000	2,510	1,585	3,685	7,828	8,128	—	7,715	7,327	2,479	6,833	122,208	122,208	—
30146	Science Museum of Virginia	279,000	26,000	14,000	6,100	3,852	8,955	1,734	19,751	—	18,749	—	6,551	18,433	296,977	296,977	—
30147	Office of the State Inspector General	235,000	33,000	30,000	5,094	3,216	7,478	11,196	16,493	—	15,657	15,468	6,302	16,941	247,995	247,995	—
30148	Virginia Commission for the Arts	23,000	2,000	1,000	645	408	947	—	2,089	—	1,983	5,070	1,678	1,413	31,407	31,407	—
30151	Department of Accounts	862,000	98,000	56,000	18,808	11,878	27,611	22,272	60,897	—	57,810	10,854	19,538	56,867	915,663	915,663	—
30152	Department of the Treasury	557,000	64,000	30,000	12,501	7,893	18,352	10,079	40,475	—	38,423	12,448	13,605	38,529	608,597	608,597	—
30154	Department of Motor Vehicles	7,046,000	922,000	344,000	151,601	95,730	222,554	353,534	490,845	—	465,960	—	87,113	464,034	7,380,465	7,380,465	—
30156	Department of State Police	2,760,000	294,000	175,000	59,838	37,785	87,844	67,166	193,741	—	183,918	32,565	59,112	182,571	2,913,132	2,913,132	—
30157	Compensation Board	66,000	19,000	3,000	1,581	998	2,321	10,351	5,119	—	4,859	4,803	34	4,595	76,969	76,969	—
30160	Virginia Criminal Sentencing Commission	47,000	7,000	2,000	1,046	661	1,536	2,442	3,387	—	3,216	800	771	3,556	50,933	50,933	—
30161	Department of Taxation	3,681,000	384,000	180,000	79,529	50,220	116,750	95,327	257,495	—	244,440	—	69,623	242,978	3,871,754	3,871,754	—
30162	Department of Accounts - Transfer Payments (CHRF)	9,000	1,000	—	194	122	285	—	628	—	596	—	219	1,404	9,438	9,438	—
30164	Virginia Management Fellows Administration	13,000	1,000	13,000	682	431	1,001	—	2,208	—	2,096	25,246	5,902	1,142	33,196	33,196	—

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														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
30165	Department of Housing and Community Development	493,000	45,000	33,000	10,803	6,822	15,859	2,135	34,978	—	33,204	7,327	13,450	32,408	525,932	525,932	—
30166	Secretary of the Commonwealth	68,000	9,000	3,000	1,397	882	2,051	6,177	4,524	—	4,294	—	316	4,607	68,020	68,020	—
30171	State Corporation Commission	3,783,000	349,000	283,000	80,445	50,798	118,095	112,332	260,460	—	247,255	77,182	90,419	246,304	3,916,342	3,916,342	—
30172	State Lottery Department	1,506,000	191,000	74,000	34,184	21,587	50,183	41,752	110,680	—	105,068	41,758	36,118	104,713	1,664,205	1,664,205	—
30174	Virginia College Savings Plan	624,000	58,000	60,000	14,099	8,903	20,697	—	45,648	—	43,334	37,690	24,155	42,747	686,381	686,381	—
30180	Secretary of Administration	67,000	6,000	6,000	1,775	1,120	2,606	—	5,747	—	5,455	14,581	4,837	5,711	86,408	86,408	—
30181	Department of Labor and Industry	627,000	74,000	31,000	13,290	8,391	19,510	33,572	43,029	—	40,848	—	8,151	40,264	647,001	647,001	—
30182	Virginia Employment Commission	2,665,000	378,000	153,000	55,600	35,108	81,622	224,407	180,018	—	170,891	18,725	14,380	170,482	2,706,795	2,706,795	—
30183	Secretary of Natural Resources	34,000	6,000	2,000	789	498	1,158	2,442	2,554	—	2,425	934	506	1,128	38,404	38,404	—
30184	Secretary of Technology	23,000	2,000	1,000	284	179	417	8,672	920	—	873	—	(1,307)	1,102	13,832	13,832	—
30185	Secretary of Education	44,000	4,000	9,000	799	504	1,173	6,671	2,587	—	2,455	5,699	949	2,651	38,892	38,892	—
30186	Secretary of Transportation	45,000	11,000	2,000	628	396	923	20,374	2,035	—	1,931	—	(3,346)	1,707	30,592	30,592	—
30187	Secretary of Public Safety	52,000	14,000	3,000	1,106	699	1,624	8,179	3,582	—	3,401	—	(1,000)	3,512	53,863	53,863	—
30188	Secretary of Health and Human Resources	33,000	8,000	2,000	802	507	1,178	4,071	2,597	—	2,466	2,935	526	1,911	39,055	39,055	—
30190	Secretary of Finance	33,000	8,000	9,000	826	521	1,212	3,876	2,673	—	2,538	8,901	1,709	1,192	40,194	40,194	—
30191	Virginia Workers' Compensation Commission	1,425,000	134,000	79,000	30,106	19,010	44,197	52,356	97,476	—	92,534	7,327	25,548	91,537	1,465,679	1,465,679	—
30192	Secretary of Commerce and Trade	39,000	4,000	8,000	1,377	870	2,022	—	4,459	—	4,233	25,563	6,547	4,489	67,044	67,044	—

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														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
30193	Secretary of Agriculture and Forestry	28,000	3,000	6,000	745	471	1,094	—	2,413	—	2,291	8,874	2,670	2,650	36,288	36,288	—
30194	Department of General Services	2,711,000	317,000	133,000	59,307	37,450	87,064	67,223	192,020	—	182,285	—	49,803	180,806	2,887,258	2,887,258	—
30199	Department of Conservation and Recreation	1,875,000	173,000	163,000	40,762	25,740	59,840	20,278	131,978	—	125,287	57,415	55,727	124,336	1,984,451	1,984,451	—
30200	Office of Children's Services	81,000	7,000	18,000	1,688	1,065	2,478	3,202	5,465	—	5,188	11,087	4,215	5,345	82,177	82,177	—
30201	Department of Education - Central Office Operations	1,717,000	158,000	159,000	37,092	23,422	54,452	27,750	120,095	—	114,006	60,477	51,127	113,211	1,805,778	1,805,778	—
30202	The Library of Virginia	521,000	54,000	25,000	11,365	7,176	16,684	8,121	36,796	—	34,930	—	10,811	35,921	553,270	553,270	—
30203	Woodrow Wilson Rehabilitation Center	1,020,000	94,000	56,000	19,881	12,555	29,186	102,593	64,371	—	61,107	4,885	4,277	60,527	967,898	967,898	—
30204	The College of William and Mary	12,556,000	1,157,000	977,000	268,335	169,445	393,923	319,786	868,803	—	824,755	291,139	314,328	820,006	13,063,530	13,063,530	—
30207	University of Virginia - Academic Division	24,583,000	2,265,000	2,289,000	556,361	351,325	816,753	—	1,801,360	—	1,710,032	1,472,192	968,224	1,700,687	27,085,682	27,085,682	—
30208	Virginia Polytechnic Institute and State University	44,587,000	4,108,000	3,416,000	995,082	628,363	1,460,806	—	3,221,829	—	3,058,484	1,549,382	1,461,357	3,041,600	48,444,201	48,444,201	—
30209	University of Virginia Medical Center	2,793,000	281,000	137,000	57,201	36,120	83,972	190,038	185,202	—	175,812	—	28,027	173,969	2,784,741	2,784,741	—
30211	Virginia Military Institute	2,446,000	255,000	160,000	53,761	33,949	78,923	26,193	174,066	—	165,241	32,565	60,741	163,493	2,617,294	2,617,294	—
30212	Virginia State University	3,315,000	388,000	204,000	71,510	45,157	104,979	121,582	231,532	—	219,794	34,193	59,022	218,940	3,481,373	3,481,373	—
30213	Norfolk State University	4,017,000	454,000	262,000	86,759	54,786	127,364	130,895	280,903	—	266,662	53,732	78,845	265,606	4,223,732	4,223,732	—
30214	Longwood University	3,666,000	366,000	265,000	79,295	50,073	116,407	77,207	256,737	—	243,721	70,015	88,661	242,788	3,860,364	3,860,364	—
30215	University of Mary Washington	3,480,000	376,000	209,000	74,248	46,886	108,997	136,428	240,396	—	228,208	31,751	60,984	227,133	3,614,647	3,614,647	—
30216	James Madison University	14,634,000	1,348,000	1,080,000	323,263	204,132	474,558	—	1,046,646	—	993,581	339,562	446,221	988,440	15,737,617	15,737,617	—

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															6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability	
					Investment Experience	Expected vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion			Net OPEB Liability	Net OPEB Liability	
30217	Radford University	5,979,000	641,000	343,000	128,504	81,145	188,647	196,141	416,063	—	394,969	39,539	116,527	393,637	6,256,024	6,256,024	—
30218	Virginia School for Deaf and Blind	455,000	66,000	22,000	9,937	6,276	14,588	22,252	32,175	—	30,543	—	5,492	30,371	483,786	483,786	—
30221	Old Dominion University	13,038,000	1,293,000	637,000	284,643	179,744	417,864	164,034	921,605	—	874,880	—	283,240	869,967	13,857,473	13,857,473	—
30222	Department of Professional and Occupational Regulation	830,000	111,000	65,000	18,197	11,492	26,713	29,562	58,917	—	55,930	19,539	16,731	55,269	885,884	885,884	—
30223	Department of Health Professions	1,114,000	109,000	70,000	25,497	16,100	37,430	4,652	82,552	—	78,367	52,115	37,700	78,776	1,241,279	1,241,279	—
30226	Board of Accountancy	61,000	6,000	3,000	1,327	838	1,948	1,201	4,296	—	4,079	—	1,271	3,730	64,602	64,602	—
30233	Board of Bar Examiners	47,000	4,000	2,000	1,023	646	1,502	800	3,312	—	3,144	—	1,003	2,694	49,794	49,794	—
30234	Cooperative Extension and Agricultural Research Service	339,000	36,000	17,000	7,557	4,772	11,095	4,071	24,469	—	23,229	3,735	8,291	22,304	367,925	367,925	—
30236	Virginia Commonwealth University	35,236,000	3,267,000	2,366,000	784,158	495,172	1,151,164	16,281	2,538,910	—	2,410,189	869,150	1,063,545	2,396,355	38,175,664	38,175,664	—
30238	Virginia Museum of Fine Arts	909,000	84,000	111,000	20,483	12,934	30,070	—	66,319	—	62,957	73,042	39,703	63,345	997,189	997,189	—
30239	Frontier Culture Museum of Virginia	100,000	15,000	5,000	2,219	1,402	3,258	4,885	7,186	—	6,822	1,335	1,637	7,165	108,051	108,051	—
30241	Richard Bland College	559,000	57,000	96,000	10,867	6,862	15,952	61,571	35,183	—	33,400	53,494	16,038	33,838	529,025	529,025	—
30242	Christopher Newport University	4,283,000	426,000	317,000	95,513	60,313	140,215	24,034	309,247	—	293,568	138,088	130,180	293,095	4,649,913	4,649,913	—
30245	State Council of Higher Education for Virginia	290,000	27,000	35,000	6,622	4,180	9,721	—	21,439	—	20,352	26,124	13,430	20,461	322,361	322,361	—
30246	University of Virginia's College at Wise	704,000	93,000	34,000	14,654	9,254	21,512	55,604	47,445	—	45,040	—	4,511	45,578	713,394	713,394	—
30247	George Mason University	25,680,000	2,519,000	1,850,000	565,623	357,173	830,350	118,618	1,831,348	—	1,738,500	502,282	717,131	1,729,899	27,536,598	27,536,598	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
30261	Virginia Community College System - Central Office Operations	1,481,000	192,000	186,000	31,350	19,795	46,022	95,621	101,502	—	96,356	88,382	41,160	95,399	1,526,213	1,526,213	—
30262	Department of Rehabilitative Services	3,914,000	530,000	191,000	79,656	50,299	116,937	393,980	257,906	—	244,830	—	7,550	244,476	3,877,938	3,877,938	—
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	100,000	9,000	20,000	2,036	1,286	2,988	6,537	6,591	—	6,257	11,901	4,167	5,968	99,101	99,101	—
30268	Virginia Institute of Marine Science	1,660,000	228,000	81,000	35,501	22,418	52,116	100,817	114,944	—	109,116	—	17,509	109,398	1,728,319	1,728,319	—
30270	Virginia Community College System - Shared Services	227,000	21,000	222,000	7,674	4,846	11,266	—	24,848	—	23,588	278,510	67,894	23,433	373,621	373,621	—
30275	New River Community College	615,000	101,000	30,000	12,852	8,116	18,867	62,355	41,612	—	39,502	—	362	39,602	625,684	625,684	—
30276	Southside Virginia Community College	715,000	198,000	35,000	14,904	9,413	21,880	137,059	48,257	—	45,810	—	(17,117)	46,096	725,598	725,598	—
30277	Paul D. Camp Community College	273,000	41,000	13,000	5,953	3,759	8,739	14,805	19,275	—	18,297	—	2,663	18,163	289,816	289,816	—
30278	Rappahannock Community College	471,000	65,000	23,000	10,435	6,590	15,319	17,444	33,787	—	32,074	2,535	7,683	31,259	508,032	508,032	—
30279	Danville Community College	580,000	139,000	28,000	11,605	7,328	17,037	115,009	37,575	—	35,670	—	(12,730)	35,549	564,987	564,987	—
30280	Northern Virginia Community College	8,842,000	1,868,000	432,000	191,353	120,834	280,912	961,047	619,555	—	588,144	—	(31,059)	584,721	9,315,773	9,315,773	—
30282	Piedmont Virginia Community College	911,000	84,000	67,000	19,494	12,310	28,617	21,879	63,116	—	59,916	17,911	21,957	59,578	949,022	949,022	—
30283	J. Sargeant Reynolds Community College	1,860,000	440,000	91,000	36,637	23,136	53,785	385,476	118,623	—	112,609	—	(45,981)	111,571	1,783,646	1,783,646	—
30284	Eastern Shore Community College	218,000	35,000	17,000	4,496	2,838	6,600	24,485	14,556	—	13,818	4,652	1,325	13,065	218,867	218,867	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
			PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
30285	Patrick Henry Community College	759,000	80,000	66,000	16,205	10,231	23,789	28,152	52,466	—	49,806	22,483	19,169	49,648	788,899	788,899	—
30286	Virginia Western Community College	1,113,000	165,000	54,000	22,806	14,401	33,480	115,439	73,840	—	70,097	—	(866)	70,661	1,110,284	1,110,284	—
30287	Dabney S. Lancaster Community College	278,000	52,000	14,000	5,689	3,593	8,352	37,895	18,420	—	17,486	—	(1,973)	17,443	276,961	276,961	—
30288	Wytheville Community College	482,000	51,000	24,000	9,887	6,243	14,515	34,777	32,012	—	30,389	—	4,066	28,699	481,346	481,346	—
30290	John Tyler Community College	1,225,000	242,000	60,000	26,693	16,856	39,187	114,114	86,427	—	82,045	—	2,052	81,140	1,299,534	1,299,534	—
30291	Blue Ridge Community College	766,000	148,000	37,000	16,897	10,669	24,804	60,978	54,707	—	51,933	1,201	3,249	52,158	822,584	822,584	—
30292	Central Virginia Community College	617,000	91,000	35,000	13,898	8,776	20,403	26,360	44,999	—	42,718	16,745	11,333	42,741	676,617	676,617	—
30293	Thomas Nelson Community College	1,703,000	279,000	83,000	33,111	20,909	48,608	272,570	107,206	—	101,770	—	(18,873)	101,935	1,611,970	1,611,970	—
30294	Southwest Virginia Community College	476,000	102,000	30,000	9,974	6,298	14,642	66,697	32,294	—	30,656	5,427	(1,620)	31,570	485,576	485,576	—
30295	Tidewater Community College	4,284,000	859,000	209,000	80,164	50,620	117,683	935,411	259,551	—	246,392	—	(107,800)	245,592	3,902,673	3,902,673	—
30296	Virginia Highlands Community College	476,000	63,000	23,000	9,860	6,228	14,475	39,616	31,926	—	30,307	—	3,053	31,064	480,043	480,043	—
30297	Germanna Community College	1,030,000	135,000	50,000	22,081	13,943	32,415	54,963	71,492	—	67,867	—	12,283	68,268	1,074,972	1,074,972	—
30298	Lord Fairfax Community College	949,000	166,000	46,000	20,336	12,842	29,854	85,829	65,843	—	62,505	—	3,925	62,383	990,029	990,029	—
30299	Mountain Empire Community College	493,000	70,000	24,000	10,676	6,741	15,673	26,452	34,566	—	32,814	—	5,089	32,178	519,749	519,749	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
30301	Department of Agriculture and Consumer Services	1,923,000	211,000	94,000	41,407	26,148	60,787	63,459	134,067	—	127,269	—	32,720	126,398	2,015,857	2,015,857	—
30310	Virginia Economic Development Partnership	750,000	69,000	128,000	16,295	10,290	23,921	8,672	52,759	—	50,084	73,969	33,771	49,113	793,292	793,292	—
30320	Virginia Tourism Authority	394,000	36,000	40,000	9,082	5,734	13,332	—	29,404	—	27,913	33,295	17,272	27,608	442,128	442,128	—
30330	Virginia - Israel Advisory Board	2,000	6,000	—	167	106	245	4,885	541	—	514	4,936	(1)	451	8,136	8,136	—
30350	Department of Small Business and Supplier Diversity	189,000	17,000	19,000	4,532	2,862	6,654	—	14,675	—	13,931	22,829	10,184	13,914	220,657	220,657	—
30400	Jamestown-Yorktown Commemoration	56,000	5,000	49,000	1,330	840	1,953	—	4,307	—	4,089	40,364	11,889	3,761	64,765	64,765	—
30402	Marine Resources Commission	316,000	29,000	23,000	7,036	4,443	10,329	—	22,781	—	21,626	9,270	10,305	21,635	342,539	342,539	—
30403	Department of Game and Inland Fisheries	1,306,000	120,000	135,000	27,168	17,156	39,883	63,103	87,964	—	83,504	55,744	34,041	82,301	1,322,642	1,322,642	—
30405	Virginia Racing Commission	18,000	8,000	1,000	394	250	579	4,919	1,277	—	1,212	—	(953)	1,192	19,202	19,202	—
30407	Virginia Port Authority	25,000	10,000	1,000	418	264	613	11,388	1,353	—	1,284	—	(2,162)	1,451	20,341	20,341	—
30409	Department of Mines, Minerals and Energy	992,000	152,000	48,000	20,226	12,772	29,692	112,578	65,486	—	62,166	—	(1,359)	62,367	984,658	984,658	—
30411	Department of Forestry	910,000	112,000	44,000	19,330	12,205	28,377	50,679	62,585	—	59,412	—	11,353	59,711	941,048	941,048	—
30413	Commission on Virginia Alcohol Safety Action Program	49,000	4,000	2,000	1,019	644	1,497	2,001	3,301	—	3,133	—	773	3,415	49,631	49,631	—
30417	Gunston Hall	20,000	5,000	1,000	414	263	608	3,794	1,342	—	1,274	—	(482)	877	20,178	20,178	—
30423	Department of Historic Resources	201,000	22,000	10,000	4,255	2,687	6,247	9,238	13,777	—	13,078	—	2,746	13,023	207,151	207,151	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
30425	Jamestown - Yorktown Foundation	547,000	50,000	51,000	11,866	7,492	17,420	7,204	38,419	—	36,471	19,539	16,484	35,251	577,680	577,680	—
30440	Department of Environmental Quality	4,019,000	485,000	196,000	86,140	54,395	126,456	181,927	278,901	—	264,761	—	54,540	263,657	4,193,627	4,193,627	—
30454	Office of Commonwealth Preparedness	51,000	5,000	3,000	1,036	655	1,521	3,735	3,355	—	3,185	—	467	2,615	50,445	50,445	—
30505	Department of Rail and Public Transportation	378,000	35,000	55,000	7,888	4,983	11,580	17,077	25,541	—	24,246	29,112	13,576	24,912	384,035	384,035	—
30506	Motor Vehicle Dealer Board	105,000	10,000	5,000	2,173	1,371	3,190	5,203	7,034	—	6,678	—	1,473	7,476	105,772	105,772	—
30510	Virginia Department of Transportation	8,654,000	797,000	614,000	185,527	117,155	272,359	196,781	600,691	—	570,237	151,925	211,280	567,170	9,032,141	9,032,141	—
30511	Virginia Department of Transportation	2,562,000	236,000	291,000	55,446	35,012	81,396	38,022	179,520	—	170,419	132,426	88,938	169,118	2,699,309	2,699,309	—
30512	Virginia Department of Transportation	3,122,000	408,000	153,000	66,296	41,863	97,324	192,569	214,649	—	203,767	—	32,270	202,114	3,227,520	3,227,520	—
30513	Virginia Department of Transportation	2,319,000	214,000	280,000	48,824	30,832	71,675	88,718	158,081	—	150,067	133,124	72,265	149,541	2,376,947	2,376,947	—
30514	Virginia Department of Transportation	3,550,000	350,000	202,000	74,535	47,067	109,419	162,275	241,326	—	229,091	21,708	59,099	227,287	3,628,641	3,628,641	—
30515	Virginia Department of Transportation	3,617,000	333,000	302,000	77,764	49,106	114,160	73,243	251,781	—	239,016	97,881	101,032	237,602	3,785,835	3,785,835	—
30516	Virginia Department of Transportation	2,270,000	209,000	393,000	47,949	30,278	70,390	80,447	155,246	—	147,375	224,767	96,187	146,198	2,334,313	2,334,313	—
30517	Virginia Department of Transportation	2,071,000	191,000	282,000	44,700	28,227	65,620	35,221	144,727	—	137,389	142,851	81,926	136,982	2,176,143	2,176,143	—
30518	Virginia Department of Transportation	2,593,000	277,000	138,000	55,790	35,230	81,901	82,166	180,635	—	171,477	8,528	48,683	170,166	2,716,070	2,716,070	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
30519	Virginia Department of Transportation	4,433,000	408,000	237,000	94,701	59,800	139,023	114,199	306,617	—	291,072	15,855	89,464	288,915	4,610,370	4,610,370	—
30601	Department of Health	13,630,000	1,589,000	694,000	294,317	185,852	432,064	484,300	952,924	—	904,612	22,796	219,697	900,092	14,328,404	14,328,404	—
30602	Department of Medical Assistance Services	2,469,000	227,000	243,000	54,172	34,208	79,527	6,537	175,397	—	166,504	97,614	84,222	164,983	2,637,310	2,637,310	—
30606	Virginia Board for People With Disabilities	47,000	6,000	5,000	996	630	1,462	2,351	3,225	—	3,062	2,442	1,082	3,880	48,492	48,492	—
30701	Department of Corrections - Central Administration	1,656,000	153,000	116,000	37,573	23,726	55,159	—	121,653	—	115,486	73,319	57,268	115,058	1,829,210	1,829,210	—
30702	Department for the Blind and Vision Impaired	622,000	57,000	54,000	12,698	8,019	18,641	40,023	41,114	—	39,029	18,917	11,887	38,367	618,199	618,199	—
30703	Central State Hospital	2,679,000	366,000	160,000	59,427	37,527	87,240	92,258	192,410	—	182,655	41,754	49,037	181,287	2,893,117	2,893,117	—
30704	Eastern State Hospital	2,391,000	540,000	117,000	47,604	30,062	69,884	451,585	154,131	—	146,317	—	(52,417)	145,343	2,317,553	2,317,553	—
30705	Southwestern Virginia Mental Health Institute	1,674,000	154,000	93,000	36,236	22,882	53,196	24,814	117,324	—	111,376	8,528	38,661	109,642	1,764,119	1,764,119	—
30706	Western State Hospital	2,465,000	227,000	220,000	53,882	34,024	79,100	14,542	174,455	—	165,611	78,733	78,274	164,372	2,623,153	2,623,153	—
30707	Central Virginia Training Center	1,541,000	1,106,000	75,000	22,572	14,254	33,136	1,217,834	73,083	—	69,378	—	(257,678)	70,094	1,098,893	1,098,893	—
30708	Commonwealth Center for Children and Adolescents	450,000	74,000	42,000	12,474	7,877	18,313	25,584	40,389	—	38,341	119,010	29,635	37,831	607,296	607,296	—
30711	Virginia Correctional Enterprises	780,000	72,000	110,000	16,937	10,695	24,863	8,539	54,837	—	52,056	57,530	31,959	52,812	824,536	824,536	—
30716	Virginia Correctional Center for Women	386,000	86,000	19,000	8,624	5,446	12,660	40,163	27,922	—	26,506	4,803	785	26,288	419,835	419,835	—
30718	Bland Correctional Center	271,000	49,000	18,000	5,913	3,735	8,680	20,475	19,145	—	18,174	4,071	1,851	18,575	287,863	287,863	—

Virginia Retirement System

Finance Division

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
30720	Department of Behavioral Health & Developmental Services	2,471,000	228,000	537,000	55,680	35,160	81,740	—	180,278	—	171,138	382,381	157,697	170,214	2,710,700	2,710,700	—
30723	Southeastern Virginia Training Center	808,000	160,000	40,000	18,096	11,428	26,566	68,033	58,592	—	55,621	12,273	4,734	54,095	881,002	881,002	—
30724	Catawba Hospital	946,000	102,000	63,000	20,540	12,970	30,153	22,569	66,503	—	63,131	13,840	20,889	63,176	999,955	999,955	—
30725	Northern Virginia Training Center	2,000	754,000	—	—	—	—	594,583	—	—	—	—	(161,952)	(535)	—	—	—
30726	Southside Virginia Training Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30728	Northern Virginia Mental Health Institute	1,380,000	170,000	161,000	31,891	20,138	46,817	33,337	103,255	—	98,021	137,097	55,120	97,736	1,552,574	1,552,574	—
30729	Piedmont Geriatric Hospital	1,069,000	170,000	52,000	23,739	14,990	34,849	56,093	76,860	—	72,963	7,605	13,278	72,351	1,155,684	1,155,684	—
30733	Sussex I State Prison	245,000	27,000	18,000	4,412	2,786	6,477	42,458	14,285	—	13,561	4,885	(2,195)	13,604	214,799	214,799	—
30734	Sussex II State Prison	229,000	45,000	11,000	3,827	2,418	5,618	66,768	12,392	—	11,763	—	(10,115)	12,087	186,322	186,322	—
30735	Wallen's Ridge State Prison	354,000	45,000	25,000	7,858	4,963	11,536	9,303	25,443	—	24,153	8,514	8,024	23,904	382,570	382,570	—
30737	St. Brides Correctional Center	331,000	30,000	24,000	6,491	4,100	9,529	31,351	21,017	—	19,951	6,513	2,922	19,917	316,015	316,015	—
30738	Southwestern Virginia Training Center	706,000	273,000	35,000	5,358	3,384	7,866	571,223	17,348	—	16,469	—	(113,190)	15,945	260,851	260,851	—
30739	Southern Virginia Mental Health Institute	655,000	66,000	55,000	14,650	9,251	21,507	4,652	47,434	—	45,029	27,397	21,068	43,638	713,230	713,230	—
30741	Red Onion State Prison	346,000	43,000	25,000	7,738	4,885	11,360	8,528	25,054	—	23,783	12,117	8,788	24,519	376,712	376,712	—
30742	Department of Corrections - Employee Relations and Training	460,000	69,000	41,000	9,804	6,190	14,392	33,740	31,742	—	30,132	15,468	6,113	30,052	477,277	477,277	—

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, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
30743	Fluvanna Women's Correctional Center	334,000	68,000	40,000	10,853	6,853	15,933	28,685	35,140	—	33,358	159,086	34,562	33,449	528,373	528,373	—
30745	Nottoway Correctional Center	462,000	43,000	70,000	9,606	6,067	14,102	22,547	31,103	—	29,526	37,992	15,606	29,228	467,677	467,677	—
30747	Marion Correctional Treatment Center	295,000	38,000	32,000	6,655	4,202	9,770	8,528	21,547	—	20,455	21,191	9,602	20,652	323,988	323,988	—
30748	Hiram W. Davis Medical Center	593,000	85,000	29,000	12,986	8,201	19,063	26,376	42,045	—	39,913	—	8,002	40,141	632,193	632,193	—
30749	Buckingham Correctional Center	336,000	35,000	24,000	7,150	4,514	10,496	12,439	23,149	—	21,975	6,513	6,895	22,861	348,072	348,072	—
30751	Department for the Deaf and Hard-of-Hearing	45,000	6,000	2,000	886	560	1,300	5,020	2,868	—	2,723	—	(102)	3,601	43,122	43,122	—
30752	Deep Meadow Correctional Center	457,000	84,000	22,000	9,048	5,714	13,283	73,250	29,296	—	27,811	—	(5,766)	28,545	440,501	440,501	—
30753	Deerfield Correctional Center	437,000	62,000	40,000	9,660	6,099	14,181	17,911	31,276	—	29,691	16,731	11,446	30,013	470,280	470,280	—
30754	Augusta Correctional Center	243,000	43,000	12,000	5,231	3,304	7,679	21,833	16,937	—	16,078	—	550	14,851	254,667	254,667	—
30756	Department of Corrections - Division of Institutions	2,108,000	228,000	186,000	45,880	28,972	67,352	46,505	148,547	—	141,016	67,572	55,723	140,564	2,233,585	2,233,585	—
30757	Western Region Correctional Field Units	82,000	21,000	4,000	1,892	1,195	2,777	10,273	6,125	—	5,815	2,935	(44)	5,591	92,103	92,103	—
30761	Baskerville Correctional Center	162,000	21,000	15,000	3,429	2,167	5,035	9,855	11,104	—	10,541	5,699	2,843	10,744	166,957	166,957	—
30765	Department of Social Services	7,554,000	985,000	369,000	162,608	102,682	238,712	375,252	526,483	—	499,791	—	96,206	496,901	7,916,325	7,916,325	—
30766	Virginia Parole Board	55,000	16,000	3,000	1,103	696	1,619	12,824	3,571	—	3,390	—	(1,528)	3,491	53,700	53,700	—
30767	Division of Community Corrections	873,000	110,000	116,000	18,300	11,556	26,865	59,279	59,252	—	56,248	59,431	20,697	55,699	890,929	890,929	—

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															6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
30768	Keen Mountain Correctional Center	271,000	47,000	13,000	5,856	3,698	8,597	22,581	18,961	—	17,999	—	1,636	17,767	285,097	285,097	—
30769	Greensville Correctional Center	733,000	119,000	36,000	15,977	10,090	23,455	47,692	51,731	—	49,108	—	7,095	48,887	777,833	777,833	—
30770	Dillwyn Correctional Center	365,000	40,000	18,000	7,838	4,949	11,507	12,924	25,378	—	24,092	—	5,935	23,593	381,594	381,594	—
30771	Indian Creek Correctional Center	234,000	34,000	11,000	5,264	3,325	7,728	9,770	17,045	—	16,181	3,869	4,430	16,143	256,295	256,295	—
30772	Haynesville Correctional Center	404,000	54,000	20,000	8,681	5,481	12,743	21,306	28,105	—	26,681	—	4,901	26,875	422,601	422,601	—
30773	Coffeewood Correctional Center	281,000	56,000	14,000	5,859	3,700	8,602	36,170	18,971	—	18,010	—	(1,959)	18,431	285,260	285,260	—
30774	Lunenburg Correctional Center	267,000	30,000	13,000	5,742	3,627	8,430	9,597	18,593	—	17,650	—	4,415	17,698	279,564	279,564	—
30775	Pocahontas State Correctional Center	295,000	51,000	32,000	6,284	3,968	9,225	27,012	20,346	—	19,314	14,654	3,459	19,358	305,926	305,926	—
30776	Green Rock Correctional Center	336,000	31,000	25,000	7,146	4,513	10,491	10,006	23,138	—	21,965	6,978	8,200	22,215	347,910	347,910	—
30777	Department of Juvenile Justice	4,995,000	608,000	244,000	106,149	67,030	155,829	266,684	343,684	—	326,259	—	58,346	323,888	5,167,709	5,167,709	—
30778	Department of Forensic Science	1,750,000	161,000	151,000	38,713	24,447	56,832	—	125,344	—	118,989	60,207	57,779	117,627	1,884,700	1,884,700	—
30785	River North Correctional Center	333,000	31,000	32,000	6,899	4,357	10,128	17,344	22,337	—	21,205	13,026	7,496	21,468	335,868	335,868	—
30786	Culpeper Correctional Center for Women	—	4,000	—	—	—	—	3,101	—	—	—	—	(899)	—	—	—	—
30794	Virginia Center for Behavioral Rehabilitation	1,250,000	207,000	91,000	29,388	18,558	43,142	71,326	95,150	—	90,326	99,134	32,044	89,547	1,430,693	1,430,693	—
30841	Department of Aviation	201,000	18,000	10,000	4,432	2,798	6,507	—	14,350	—	13,623	934	5,171	13,565	215,776	215,776	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference		
													6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability			
					Investment Experience	Expected Experience	Inflows Change In Assumptions	Inflows Change In Proportion	Expected Experience	Outflows Experience	Outflows Change In Assumptions	Outflows Change In Proportion	Employer OPEB Expense	Normal Employer Contribution	Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
30848	Indigent Defense Commission	2,494,000	280,000	133,000	53,664	33,888	78,781	88,259	173,752	—	164,943	8,955	42,013	163,495	2,612,576	2,612,576	—
30851	Tobacco Indemnification & Revitalization Commission	82,000	7,000	8,000	1,778	1,123	2,610	533	5,757	—	5,466	3,101	2,803	5,512	86,571	86,571	—
30852	Virginia Tobacco Settlement Foundation	92,000	8,000	4,000	1,959	1,237	2,875	2,668	6,342	—	6,020	—	1,708	5,973	95,358	95,358	—
30912	Department of Veterans Services	782,000	72,000	228,000	18,260	11,531	26,807	—	59,122	—	56,125	194,000	65,859	55,533	888,975	888,975	—
30913	Veterans Services Foundation	7,000	1,000	7,000	147	92	216	134	476	—	452	5,699	1,442	1,320	7,160	7,160	—
30922	Sitter-Barfoot Veterans Care Center	1,035,000	95,000	155,000	21,670	13,683	31,812	44,292	70,161	—	66,604	81,484	38,632	65,467	1,054,957	1,054,957	—
30937	Southern Virginia Higher Education Center	166,000	15,000	8,000	3,663	2,313	5,378	—	11,861	—	11,260	533	4,229	11,181	178,348	178,348	—
30938	New College Institute	57,000	5,000	8,000	1,334	841	1,958	—	4,318	—	4,099	7,540	3,083	3,979	64,928	64,928	—
30942	Virginia Museum of Natural History	120,000	27,000	6,000	2,514	1,587	3,690	17,690	8,138	—	7,726	—	(1,339)	7,674	122,370	122,370	—
30948	Southwest Virginia Higher Education Center	93,000	12,000	5,000	1,909	1,205	2,802	7,512	6,180	—	5,866	—	642	6,343	92,917	92,917	—
30957	Commonwealth's Attorneys' Services Council	35,000	8,000	5,000	752	475	1,104	4,143	2,435	—	2,312	2,442	232	2,334	36,613	36,613	—
30960	Department of Fire Programs	303,000	45,000	15,000	6,618	4,180	9,716	14,914	21,428	—	20,342	—	3,315	20,459	322,198	322,198	—
30961	Division of Capitol Police	38,000	3,000	2,000	812	514	1,192	934	2,630	—	2,496	—	741	1,872	39,543	39,543	—
30999	Department of Alcoholic Beverage Control	3,697,000	341,000	334,000	82,450	52,065	121,039	—	266,953	—	253,419	167,170	130,893	252,904	4,013,977	4,013,977	—
33010	Virginia Outdoors Foundation	146,000	21,000	12,000	3,429	2,167	5,035	6,202	11,104	—	10,541	12,343	4,549	9,747	166,957	166,957	—

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															6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
35106	Arlington County Health Department	5,000	—	—	110	70	162	—	357	—	339	—	124	108	5,370	5,370	—
35129	Fairfax County Health Department	227,000	108,000	11,000	4,436	2,801	6,511	91,149	14,361	—	13,633	—	(17,152)	14,006	215,939	215,939	—
35885	Fort Monroe Federal Area Development Authority	125,000	15,000	25,000	2,517	1,589	3,695	11,931	8,149	—	7,736	15,468	3,893	7,981	122,533	122,533	—
40100	Accomack County School Board	2,240,000	206,000	143,000	48,219	30,450	70,787	43,492	156,122	—	148,207	25,700	53,492	146,079	2,347,494	2,347,494	—
40101	Albemarle County Schools	7,324,000	675,000	419,000	165,763	104,674	243,344	—	536,699	—	509,489	230,476	234,276	507,221	8,069,938	8,069,938	—
40102	Alleghany County School Board	908,000	165,000	44,000	19,464	12,290	28,573	85,456	63,018	—	59,823	—	1,837	60,338	947,557	947,557	—
40103	Amelia County School Board	677,000	95,000	44,000	14,019	8,853	20,580	61,686	45,389	—	43,088	8,528	5,607	42,999	682,475	682,475	—
40104	Amherst County School Board	1,830,000	308,000	89,000	40,167	25,364	58,967	115,059	130,051	—	123,458	—	15,947	123,414	1,955,485	1,955,485	—
40105	Appomattox County School Board	906,000	83,000	71,000	19,497	12,312	28,622	16,943	63,126	—	59,926	20,933	24,865	60,292	949,184	949,184	—
40106	Arlington Public Schools	24,253,000	2,235,000	2,129,000	534,394	337,454	784,504	—	1,730,236	—	1,642,514	771,941	802,100	1,633,196	26,016,243	26,016,243	—
40107	Augusta County School Board	4,609,000	574,000	298,000	101,065	63,819	148,366	136,247	327,223	—	310,633	56,596	99,825	309,578	4,920,202	4,920,202	—
40108	Bath County School Board	368,000	50,000	18,000	7,808	4,930	11,463	24,250	25,281	—	23,999	—	3,584	24,283	380,130	380,130	—
40109	Bedford County School Board	4,014,000	443,000	233,000	89,099	56,262	130,799	56,596	288,479	—	273,853	60,140	96,536	272,612	4,337,640	4,337,640	—
40110	Bland County School Board	290,000	54,000	19,000	6,010	3,795	8,823	36,790	19,458	—	18,472	3,876	101	18,906	292,583	292,583	—
40111	Botetourt County Schools	2,133,000	276,000	104,000	47,103	29,745	69,148	65,053	152,508	—	144,776	6,804	39,424	144,319	2,293,144	2,293,144	—
40112	Brunswick County Public Schools	743,000	123,000	36,000	15,356	9,697	22,542	84,098	49,718	—	47,197	—	(443)	47,212	747,567	747,567	—

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														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
			PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	Expected Experience	Investment Experience	Change In Assumptions	Change In Proportion	Employer OPEB Expense	Normal Employer Contribution	Net OPEB Liability	6/30/2019 Net OPEB Liability	
40113	Buchanan County School Board	1,107,000	218,000	54,000	23,254	14,685	34,137	136,477	75,291	—	71,474	—	(5,913)	71,210	1,132,089	1,132,089	—
40114	Buckingham County School Board	853,000	123,000	42,000	18,334	11,577	26,914	52,389	59,360	—	56,351	—	8,457	56,398	892,556	892,556	—
40115	Campbell County School Board	3,064,000	368,000	150,000	67,883	42,867	99,655	67,529	219,790	—	208,647	18,011	61,425	207,124	3,304,815	3,304,815	—
40116	Caroline County School Board	1,689,000	166,000	111,000	36,714	23,183	53,898	26,685	118,872	—	112,845	21,708	42,338	111,894	1,787,389	1,787,389	—
40117	Carroll County School Board	1,706,000	222,000	128,000	36,022	22,748	52,882	113,887	116,632	—	110,719	34,888	27,195	110,190	1,753,705	1,753,705	—
40118	Charles City County School Board	356,000	59,000	19,000	7,240	4,572	10,628	44,648	23,441	—	22,253	1,551	(628)	23,063	352,466	352,466	—
40119	Charlotte County School Board	912,000	100,000	45,000	18,909	11,941	27,758	58,430	61,222	—	58,118	—	9,083	57,840	920,545	920,545	—
40120	Chesterfield County School Board	24,263,000	2,235,000	1,843,000	534,013	337,213	783,945	—	1,729,002	—	1,641,343	521,714	738,328	1,632,523	25,997,693	25,997,693	—
40121	Clarke County School Board	987,000	91,000	48,000	21,452	13,546	31,493	10,539	69,457	—	65,936	—	22,204	66,188	1,044,379	1,044,379	—
40122	Craig County School Board	278,000	41,000	14,000	6,110	3,858	8,970	12,341	19,783	—	18,780	—	3,752	18,571	297,465	297,465	—
40123	Culpeper County School Board	3,549,000	354,000	186,000	78,312	49,451	114,964	21,981	253,555	—	240,700	18,484	87,752	240,261	3,812,522	3,812,522	—
40124	Cumberland County School Board	618,000	98,000	34,000	13,641	8,614	20,025	33,379	44,166	—	41,927	4,702	8,954	42,003	664,087	664,087	—
40125	Dickenson County School Board	766,000	181,000	37,000	16,205	10,231	23,789	112,761	52,466	—	49,806	—	(10,502)	49,885	788,899	788,899	—
40126	Dinwiddie County School Board	1,840,000	245,000	124,000	40,348	25,479	59,231	67,463	130,636	—	124,013	26,360	37,976	123,191	1,964,273	1,964,273	—
40128	Essex County Public Schools	621,000	118,000	30,000	13,414	8,471	19,691	59,541	43,430	—	41,228	—	1,145	40,664	653,022	653,022	—
40129	Fairfax County School Board	118,262,000	11,144,000	7,589,000	2,661,568	1,680,698	3,907,258	208,419	8,617,488	—	8,180,592	3,729,224	3,794,591	8,106,316	129,574,636	129,574,636	—

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															6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
40130	Fauquier County School Board	5,835,000	775,000	285,000	128,942	81,423	189,289	190,462	417,481	—	396,315	20,812	102,708	394,858	6,277,342	6,277,342	—
40131	Floyd County School Board	851,000	97,000	53,000	19,006	12,001	27,901	14,730	61,536	—	58,416	20,161	21,300	57,511	925,264	925,264	—
40132	Fluvanna County Public Schools	1,935,000	212,000	95,000	41,909	26,464	61,523	54,041	135,690	—	128,811	—	34,959	127,257	2,040,266	2,040,266	—
40133	Franklin County Public Schools	3,446,000	317,000	277,000	74,064	46,769	108,728	70,975	239,800	—	227,643	86,486	92,682	226,379	3,605,696	3,605,696	—
40134	Frederick County School Board	7,071,000	700,000	359,000	158,443	100,052	232,598	37,989	512,998	—	486,990	123,717	191,226	484,282	7,713,567	7,713,567	—
40135	Giles County Schools	1,003,000	99,000	49,000	21,556	13,612	31,645	25,839	69,793	—	66,255	—	18,895	65,867	1,049,424	1,049,424	—
40136	Gloucester County School Board	2,397,000	298,000	185,000	53,601	33,848	78,687	62,688	173,546	—	164,748	86,471	67,720	164,177	2,609,484	2,609,484	—
40137	Goochland County School Board	1,233,000	114,000	74,000	26,981	17,038	39,609	5,870	87,358	—	82,929	11,165	32,147	83,572	1,313,529	1,313,529	—
40138	Grayson County School Board	717,000	81,000	52,000	14,838	9,369	21,782	49,434	48,040	—	45,605	13,180	10,774	45,832	722,344	722,344	—
40139	Greene County Public Schools	1,396,000	147,000	74,000	30,220	19,083	44,363	34,665	97,844	—	92,884	4,652	28,310	93,147	1,471,212	1,471,212	—
40140	Greensville County School Board	1,044,000	103,000	68,000	22,993	14,520	33,755	5,427	74,447	—	70,672	14,241	27,580	69,849	1,119,396	1,119,396	—
40141	Halifax County School Board	2,169,000	393,000	106,000	46,852	29,586	68,780	189,650	151,696	—	144,005	—	7,791	143,685	2,280,939	2,280,939	—
40142	Hanover County School Board	8,115,000	863,000	451,000	176,596	111,516	259,247	173,805	571,774	—	542,786	41,865	174,774	539,700	8,597,335	8,597,335	—
40143	Henrico County School Board	21,416,000	2,048,000	1,062,000	476,160	300,681	699,016	61,059	1,541,690	—	1,463,527	203,741	562,196	1,455,018	23,181,220	23,181,220	—
40144	Henry County Public Schools	2,935,000	321,000	159,000	63,822	40,302	93,693	72,338	206,641	—	196,164	12,404	60,274	195,226	3,107,102	3,107,102	—
40145	Highland County Public Schools	155,000	14,000	13,000	3,246	2,048	4,765	7,338	10,508	—	9,976	3,876	3,405	8,361	158,007	158,007	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
			PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
40146	Isle of Wight County Schools	2,369,000	242,000	116,000	53,079	33,518	77,922	19,267	171,858	—	163,145	37,888	62,207	162,213	2,584,099	2,584,099	—
40148	King George County School Board	1,830,000	209,000	215,000	40,719	25,713	59,776	32,565	131,837	—	125,153	115,029	70,032	124,943	1,982,335	1,982,335	—
40149	King & Queen County School Board	369,000	34,000	24,000	7,922	5,003	11,629	8,004	25,649	—	24,348	4,652	8,775	24,204	385,662	385,662	—
40150	King William County School Board	958,000	111,000	47,000	20,831	13,154	30,580	28,382	67,445	—	64,025	—	16,979	63,389	1,014,113	1,014,113	—
40151	Lancaster County Public Schools	621,000	71,000	36,000	13,303	8,401	19,530	25,806	43,073	—	40,889	4,652	11,038	40,960	647,652	647,652	—
40152	Lee County School Board	1,505,000	149,000	81,000	31,714	20,026	46,557	64,707	102,682	—	97,476	5,427	24,849	96,480	1,543,950	1,543,950	—
40153	Loudoun County School Board	46,412,000	4,276,000	5,338,000	1,068,113	674,480	1,568,017	—	3,458,285	—	3,282,952	4,302,879	2,180,335	3,264,226	51,999,615	51,999,615	—
40154	Louisa County Public Schools	2,288,000	211,000	166,000	49,921	31,522	73,285	17,077	161,631	—	153,436	43,963	63,103	153,006	2,430,322	2,430,322	—
40155	Lunenburg County School Board	624,000	116,000	30,000	13,918	8,790	20,432	45,936	45,064	—	42,779	8,004	4,127	43,305	677,593	677,593	—
40156	Madison County School Board	816,000	85,000	57,000	17,351	10,957	25,472	32,555	56,179	—	53,330	13,180	16,938	52,578	844,714	844,714	—
40157	Mathews County School Board	515,000	71,000	25,000	11,254	7,107	16,522	22,741	36,439	—	34,591	—	7,624	34,130	547,900	547,900	—
40158	Mecklenburg County School Board	1,834,000	208,000	96,000	39,335	24,839	57,745	71,193	127,357	—	120,900	4,885	29,005	120,068	1,914,967	1,914,967	—
40159	Middlesex County School Board	623,000	57,000	47,000	15,295	9,660	22,454	—	49,523	—	47,012	76,676	32,190	46,355	744,637	744,637	—
40160	Montgomery County School Board	4,119,000	380,000	296,000	90,693	57,269	133,140	—	293,641	—	278,754	76,191	122,622	277,845	4,415,261	4,415,261	—
40162	Nelson County Public Schools	934,000	102,000	46,000	20,212	12,764	29,672	25,744	65,442	—	62,125	—	16,684	61,851	984,008	984,008	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
					Investment Experience	Expected Experience	Inflows Change In	Inflows Change In	Expected Experience	Outflows Experience	Outflows Assumptions	Outflows Proportion			Net OPEB Liability	Actual Net OPEB Liability	
40163	New Kent County School Board	1,314,000	121,000	103,000	29,160	18,414	42,808	—	94,414	—	89,627	39,835	42,650	88,517	1,419,627	1,419,627	—
40165	Northampton County Schools	741,000	88,000	36,000	16,385	10,346	24,054	16,050	53,051	—	50,361	2,935	15,070	49,896	797,686	797,686	—
40166	Northumberland County School Board	665,000	61,000	56,000	14,122	8,917	20,732	19,745	45,724	—	43,406	19,267	16,947	44,308	687,520	687,520	—
40167	Nottoway County School Board	895,000	118,000	44,000	18,865	11,913	27,695	62,380	61,081	—	57,984	—	8,401	57,184	918,429	918,429	—
40168	Orange County Public Schools	2,145,000	251,000	105,000	46,073	29,094	67,637	86,787	149,174	—	141,611	—	32,326	141,496	2,243,024	2,243,024	—
40169	Page County Public Schools	1,470,000	199,000	72,000	31,741	20,042	46,596	75,573	102,768	—	97,558	—	18,405	96,527	1,545,252	1,545,252	—
40170	Patrick County School Board	1,051,000	143,000	53,000	21,676	13,689	31,821	95,351	70,183	—	66,624	1,551	5,469	67,008	1,055,282	1,055,282	—
40171	Pittsylvania County School Board	3,529,000	325,000	289,000	75,946	47,958	111,490	68,973	245,893	—	233,427	94,439	94,225	231,305	3,697,312	3,697,312	—
40172	Powhatan County School Board	1,886,000	247,000	98,000	41,885	26,449	61,489	59,431	135,614	—	128,739	19,994	37,870	128,836	2,039,127	2,039,127	—
40173	Prince Edward County School Board	963,000	124,000	52,000	20,142	12,720	29,569	69,560	65,215	—	61,909	4,071	7,808	61,421	980,591	980,591	—
40174	Prince George County School Board	2,612,000	330,000	128,000	55,914	35,307	82,083	133,262	181,035	—	171,857	—	33,137	171,372	2,722,091	2,722,091	—
40176	Prince William County School Board	43,550,000	4,012,000	3,337,000	953,524	602,122	1,399,798	198,115	3,087,275	—	2,930,753	953,476	1,292,156	2,914,079	46,421,022	46,421,022	—
40177	Pulaski County School Board	1,735,000	228,000	85,000	36,972	23,346	54,275	103,912	119,705	—	113,636	—	19,280	112,197	1,799,919	1,799,919	—
40178	Rappahannock County School Board	451,000	67,000	22,000	9,891	6,245	14,520	21,188	32,023	—	30,400	—	6,069	31,139	481,509	481,509	—
40179	Richmond County School Board	527,000	64,000	34,000	11,943	7,543	17,532	12,212	38,668	—	36,708	19,943	15,050	36,717	581,422	581,422	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Deferred Outflows Assumptions	PLUS: FY 2019 Deferred Outflows Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference
															6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
40180	Roanoke County School Board	6,157,000	734,000	472,000	132,374	83,591	194,329	261,098	428,595	—	406,866	132,573	133,119	404,299	6,444,462	6,444,462	—
40181	Rockbridge County School Board	1,323,000	131,000	65,000	29,715	18,764	43,623	7,094	96,210	—	91,332	23,747	36,044	90,497	1,446,640	1,446,640	—
40182	Rockingham County School Board	5,317,000	507,000	268,000	115,545	72,962	169,623	72,148	374,105	—	355,138	6,513	116,845	353,189	5,625,134	5,625,134	—
40183	Russell County School Board	1,468,000	175,000	72,000	31,577	19,939	46,356	60,583	102,238	—	97,055	—	21,794	96,354	1,537,278	1,537,278	—
40184	Scott County School Board	1,603,000	180,000	93,000	34,732	21,932	50,988	48,198	112,454	—	106,753	11,629	32,418	106,511	1,690,893	1,690,893	—
40185	Shenandoah County School Board	2,787,000	316,000	136,000	63,983	40,403	93,928	47,179	207,160	—	196,657	104,727	79,949	195,087	3,114,913	3,114,913	—
40186	Smyth County School Board	1,782,000	280,000	87,000	38,486	24,303	56,498	121,890	124,608	—	118,290	—	14,732	117,819	1,873,634	1,873,634	—
40187	Southampton County School Board	1,050,000	107,000	51,000	23,211	14,656	34,074	7,986	75,150	—	71,340	4,403	24,975	71,967	1,129,974	1,129,974	—
40188	Spotsylvania County School Board	10,104,000	1,280,000	494,000	225,821	142,600	331,512	280,168	731,154	—	694,085	137,679	211,542	690,548	10,993,811	10,993,811	—
40189	Stafford County School Board	12,250,000	1,380,000	893,000	274,833	173,549	403,462	204,346	889,841	—	844,727	436,187	368,274	839,969	13,379,870	13,379,870	—
40190	Surry County Schools	635,000	73,000	31,000	13,293	8,394	19,515	38,894	43,040	—	40,858	—	7,190	40,828	647,164	647,164	—
40191	Sussex County School Board	632,000	78,000	31,000	13,621	8,601	19,996	26,846	44,101	—	41,865	—	8,732	41,523	663,111	663,111	—
40192	Tazewell County Schools	2,063,000	348,000	101,000	42,303	26,713	62,102	249,733	136,967	—	130,023	—	(6,665)	130,006	2,059,468	2,059,468	—
40193	Warren County School Board	2,383,000	220,000	132,000	51,729	32,665	75,940	28,416	167,486	—	158,994	12,404	56,573	159,350	2,518,357	2,518,357	—
40195	Washington County School Board	2,818,000	368,000	138,000	60,707	38,333	89,120	139,123	196,554	—	186,589	—	37,917	186,336	2,955,441	2,955,441	—
40196	Westmoreland County School Board	782,000	91,000	88,000	16,318	10,305	23,956	50,422	52,834	—	50,156	38,764	19,540	50,862	794,431	794,431	—
40197	Wise County School Board	2,071,000	458,000	101,000	47,397	29,930	69,580	213,643	153,460	—	145,680	72,709	13,709	145,545	2,307,463	2,307,463	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	Expected vs Actual Experience	Inflows Change In Assumptions	Inflows Change In Proportion	Expected vs Actual Experience	Outflows Experience	Outflows Assumptions	Outflows Proportion					
40198	Wythe County School Board	1,658,000	214,000	81,000	35,862	22,646	52,646	74,394	116,112	—	110,226	—	24,030	109,926	1,745,894	1,745,894	—
40199	York County School Board	5,432,000	665,000	266,000	121,528	76,741	178,406	131,457	393,477	—	373,528	78,712	118,210	370,380	5,916,415	5,916,415	—
40200	Alexandria City School Board	12,045,000	1,362,000	773,000	270,170	170,604	396,617	205,160	874,744	—	830,395	345,436	337,087	826,244	13,152,867	13,152,867	—
40201	Bristol City School Board	966,000	150,000	47,000	21,048	13,291	30,899	57,351	68,148	—	64,693	—	10,252	64,815	1,024,689	1,024,689	—
40202	Buena Vista City Schools	418,000	61,000	20,000	9,035	5,706	13,263	24,099	29,253	—	27,770	—	4,519	28,589	439,850	439,850	—
40203	Charlottesville Public Schools	3,110,000	307,000	173,000	69,060	43,609	101,382	16,283	223,599	—	212,263	40,429	83,376	211,238	3,362,095	3,362,095	—
40205	Danville City Schools	2,517,000	366,000	123,000	61,168	38,626	89,797	106,412	198,048	—	188,007	230,267	84,562	186,984	2,977,897	2,977,897	—
40206	Fredericksburg City Schools	1,857,000	193,000	100,000	40,608	25,643	59,614	28,984	131,480	—	124,814	6,978	41,628	123,085	1,976,966	1,976,966	—
40207	Hampton City Schools	8,808,000	1,041,000	474,000	187,048	118,115	274,591	458,059	605,615	—	574,911	33,337	126,975	571,844	9,106,181	9,106,181	—
40208	Harrisonburg City School Board	3,174,000	292,000	346,000	70,818	44,720	103,963	—	229,292	—	217,667	188,958	126,865	215,592	3,447,689	3,447,689	—
40209	Hopewell City School Board	1,994,000	220,000	157,000	44,904	28,356	65,920	29,309	145,387	—	138,016	86,941	64,991	137,777	2,186,069	2,186,069	—
40210	Lynchburg Public Schools	4,481,000	618,000	219,000	93,815	59,240	137,723	356,764	303,749	—	288,349	—	29,990	287,298	4,567,248	4,567,248	—
40211	Newport News Public Schools	12,936,000	1,478,000	632,000	282,614	178,464	414,885	315,199	915,036	—	868,644	—	249,209	865,029	13,758,698	13,758,698	—
40212	Norfolk Public Schools	16,679,000	2,958,000	815,000	365,673	230,912	536,817	1,193,549	1,183,959	—	1,123,933	—	118,661	1,119,310	17,802,292	17,802,292	—
40213	Petersburg City Schools	1,831,000	319,000	90,000	40,979	25,877	60,159	117,458	132,681	—	125,954	27,349	18,781	125,264	1,995,028	1,995,028	—
40214	Portsmouth School Board	6,507,000	813,000	318,000	142,499	89,983	209,192	195,552	461,376	—	437,985	—	108,586	435,360	6,937,361	6,937,361	—
40215	Radford City School Board	700,000	84,000	54,000	15,329	9,680	22,503	19,071	49,631	—	47,115	15,506	17,565	46,970	746,264	746,264	—
40216	Richmond Public Schools	13,425,000	1,435,000	906,000	294,968	186,264	433,021	173,517	955,035	—	906,615	203,532	330,704	901,980	14,360,136	14,360,136	—
40217	Roanoke City School Board	6,410,000	734,000	365,000	141,215	89,173	207,308	116,420	457,220	—	434,039	45,919	145,332	432,520	6,874,874	6,874,874	—
40219	Staunton City Schools	1,382,000	163,000	68,000	29,698	18,754	43,598	56,858	96,156	—	91,281	—	21,062	90,765	1,445,826	1,445,826	—
40220	Suffolk City School Board	6,154,000	589,000	344,000	140,420	88,670	206,140	17,056	454,644	—	431,594	234,323	198,724	429,854	6,836,145	6,836,145	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	Deferred	Less: FY 2019	LESS: FY 2019	Deferred	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
							Deferred Inflows	Deferred Change In	Deferred Change In	Deferred vs Actual	Deferred Outflows	Deferred Investment	Deferred Change In	Deferred Change In					
40222	Winchester Public Schools		2,366,000	283,000	116,000	50,723	32,029	74,463	105,673	164,228	—	155,902	—	33,995	154,860	2,469,377	2,469,377	—	
40223	Martinsville City Schools		933,000	129,000	46,000	20,493	12,942	30,084	35,604	66,351	—	62,988	—	14,119	62,658	997,677	997,677	—	
40224	Falls Church Public Schools		2,068,000	226,000	101,000	47,504	29,998	69,737	28,494	153,806	—	146,009	79,112	61,883	145,406	2,312,671	2,312,671	—	
40225	Colonial Heights City Schools		1,521,000	166,000	74,000	33,231	20,984	48,785	30,251	107,595	—	102,140	—	30,460	102,116	1,617,828	1,617,828	—	
40230	Covington City School Board		436,000	65,000	41,000	9,332	5,893	13,700	31,559	30,216	—	28,684	15,506	8,264	27,853	454,333	454,333	—	
40231	Fairfax City School Board		8,000	1,000	—	164	103	240	134	530	—	503	—	160	1,579	7,973	7,973	—	
40232	Franklin City Public Schools		567,000	126,000	28,000	11,585	7,316	17,007	95,110	37,510	—	35,608	—	(7,976)	35,113	564,011	564,011	—	
40233	Chesapeake Public Schools		18,568,000	1,751,000	1,005,000	408,745	258,110	600,048	32,565	1,323,415	—	1,256,319	78,937	475,797	1,249,813	19,899,187	19,899,187	—	
40234	Virginia Beach City School Board		32,738,000	3,392,000	1,601,000	713,072	450,283	1,046,809	600,622	2,308,752	—	2,191,700	—	674,749	2,178,458	34,714,957	34,714,957	—	
40236	Manassas Park City Schools		1,746,000	217,000	100,000	38,412	24,257	56,390	43,683	124,370	—	118,064	12,212	33,452	118,302	1,870,054	1,870,054	—	
40306	Town of West Point School Board		436,000	45,000	49,000	9,610	6,069	14,107	4,205	31,114	—	29,537	21,708	16,170	28,699	467,839	467,839	—	
40307	Lexington City School Board		230,000	21,000	17,000	5,214	3,294	7,655	—	16,883	—	16,027	10,923	8,402	16,219	253,853	253,853	—	
40308	Waynesboro Public Schools		1,445,000	170,000	78,000	31,069	19,618	45,610	59,339	100,593	—	95,493	5,427	24,234	94,567	1,512,544	1,512,544	—	
40309	Town of Colonial Beach Schools		290,000	35,000	22,000	6,160	3,890	9,043	15,718	19,945	—	18,934	6,202	5,528	18,893	299,905	299,905	—	
40313	Galax City Schools		569,000	74,000	28,000	12,605	7,960	18,504	16,825	40,811	—	38,742	2,401	10,484	37,902	613,642	613,642	—	
40314	Norton City Schools		286,000	59,000	14,000	5,976	3,774	8,774	38,524	19,350	—	18,369	—	(1,999)	18,716	290,956	290,956	—	
40332	Manassas City Schools		4,296,000	742,000	210,000	97,388	61,497	142,968	279,357	315,318	—	299,332	113,933	64,508	298,678	4,741,203	4,741,203	—	
40335	City of Salem Schools		1,801,000	174,000	91,000	39,195	24,748	57,539	24,213	126,902	—	120,468	2,442	39,561	119,545	1,908,133	1,908,133	—	
40402	Williamsburg-James City County School Board		5,518,000	625,000	270,000	124,185	78,420	182,307	94,981	402,081	—	381,695	109,530	138,511	379,142	6,045,782	6,045,782	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
40403	Poquoson City Public Schools	922,000	107,000	48,000	20,129	12,711	29,549	24,981	65,172	—	61,868	2,326	17,947	61,003	979,940	979,940	—
40410	Valley Vocational Technical Center	156,000	20,000	8,000	3,463	2,185	5,084	4,885	11,212	—	10,643	1,601	3,088	10,342	168,585	168,585	—
40412	Charlottesville/Albemarle Vo-Tech Center	81,000	21,000	10,000	2,062	1,302	3,028	11,398	6,677	—	6,339	15,725	3,149	5,697	100,403	100,403	—
40413	The Pruden Center for Industry and Technology	—	114,000	—	—	—	—	92,344	—	—	—	—	(21,656)	—	—	—	—
40414	Jackson River Technical Center	48,000	24,000	2,000	1,033	653	1,516	16,841	3,344	—	3,175	—	(3,580)	2,614	50,282	50,282	—
40415	New Horizons Technical Center	701,000	65,000	65,000	15,262	9,638	22,405	6,004	49,415	—	46,909	24,694	22,383	48,082	743,010	743,010	—
40416	Northern Neck Regional Vocational Center	90,000	13,000	4,000	2,016	1,273	2,959	3,876	6,526	—	6,195	1,601	1,448	6,522	98,124	98,124	—
40417	Rowanty Vocational Technical Center	55,000	12,000	3,000	1,330	840	1,953	5,699	4,307	—	4,089	4,803	1,100	3,712	64,765	64,765	—
40418	Amelia-Nottoway Vocational Center	17,000	2,000	1,000	458	290	672	—	1,483	—	1,407	3,068	1,092	1,337	22,293	22,293	—
40421	Northern Neck Regional Special Education Program	70,000	6,000	6,000	1,431	903	2,100	4,269	4,632	—	4,397	2,326	1,486	4,491	69,647	69,647	—
40423	Maggie Walker Governor's School for Govt & Intl Studies	359,000	33,000	18,000	7,491	4,730	10,996	16,542	24,253	—	23,023	—	5,339	22,186	364,670	364,670	—
40424	Appomattox Region Governor's School	136,000	25,000	7,000	3,205	2,025	4,706	10,312	10,379	—	9,852	8,939	2,602	9,469	156,055	156,055	—
40425	Bridging Communities Regional Career and Tech Center	43,000	4,000	7,000	852	539	1,251	3,869	2,760	—	2,620	4,071	1,164	2,609	41,495	41,495	—
55100	Accomack County	933,000	86,000	46,000	20,918	13,207	30,708	—	67,726	—	64,292	15,209	26,432	63,483	1,018,343	1,018,343	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	LESS: FY 2019 Less: FY 2019	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference
															6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability	
					Investment Experience	Expected vs Actual Experience	Inflows Change In Assumptions	Inflows Change In Proportion	Expected vs Actual Experience	Outflows Experience	Outflows Change In Assumptions	Outflows Change In Proportion			Net OPEB Liability	Net OPEB Liability	
55101	Albemarle County	3,302,000	313,000	218,000	75,795	47,862	111,269	6,978	245,406	—	232,964	171,278	117,437	232,192	3,689,989	3,689,989	—
55102	Alleghany County	625,000	58,000	65,000	13,384	8,452	19,647	14,809	43,332	—	41,136	27,253	19,055	40,927	651,557	651,557	—
55103	Amelia County	336,000	35,000	24,000	7,420	4,685	10,893	3,101	24,025	—	22,807	7,313	9,102	22,895	361,253	361,253	—
55104	Amherst County	692,000	64,000	83,000	15,299	9,660	22,459	—	49,534	—	47,022	41,495	27,761	46,594	744,800	744,800	—
55105	Appomattox County	313,000	52,000	15,000	6,996	4,418	10,270	18,569	22,651	—	21,503	4,002	4,206	21,522	340,587	340,587	—
55107	Augusta County	1,689,000	156,000	152,000	37,587	23,736	55,178	—	121,697	—	115,527	70,780	59,917	114,559	1,829,861	1,829,861	—
55108	Bath County	211,000	33,000	10,000	4,766	3,011	6,997	10,970	15,433	—	14,650	5,337	3,344	14,972	232,048	232,048	—
55109	Bedford County	1,583,000	146,000	204,000	34,177	21,583	50,173	26,149	110,658	—	105,048	100,364	60,254	105,362	1,663,880	1,663,880	—
55110	Bland County	199,000	18,000	30,000	4,405	2,783	6,467	—	14,264	—	13,541	16,412	9,030	12,119	214,473	214,473	—
55111	Botetourt County	914,000	121,000	48,000	20,974	13,246	30,791	30,123	67,910	—	64,467	36,479	23,847	63,459	1,021,110	1,021,110	—
55112	Brunswick County	427,000	39,000	61,000	10,178	6,427	14,942	—	32,954	—	31,283	63,089	25,142	30,418	495,503	495,503	—
55113	Buchanan County	847,000	133,000	41,000	18,297	11,553	26,861	56,008	59,241	—	56,238	—	6,263	57,258	890,765	890,765	—
55114	Buckingham County	336,000	37,000	16,000	7,410	4,680	10,879	4,652	23,993	—	22,777	934	7,180	23,498	360,765	360,765	—
55115	Campbell County	1,091,000	122,000	58,000	24,895	15,721	36,547	16,281	80,604	—	76,518	39,158	30,855	76,703	1,211,988	1,211,988	—
55116	Caroline County	977,000	90,000	158,000	26,897	16,986	39,486	—	87,087	—	82,672	304,790	91,885	82,604	1,309,461	1,309,461	—
55117	Carroll County	633,000	67,000	31,000	13,701	8,654	20,113	16,450	44,361	—	42,112	—	11,645	41,183	667,017	667,017	—
55118	Charles City County	255,000	24,000	17,000	5,940	3,750	8,720	—	19,231	—	18,256	16,683	10,222	18,817	289,165	289,165	—
55119	Charlotte County	354,000	33,000	20,000	7,691	4,857	11,291	3,603	24,902	—	23,640	2,442	8,551	24,659	374,434	374,434	—
55120	Chesterfield County	15,087,000	1,540,000	738,000	331,643	209,422	486,860	135,724	1,073,777	—	1,019,337	—	340,852	1,013,745	16,145,572	16,145,572	—
55121	Clarke County	385,000	35,000	30,000	8,647	5,461	12,694	—	27,997	—	26,578	15,581	13,405	25,785	420,974	420,974	—
55122	Craig County	131,000	12,000	17,000	2,901	1,832	4,259	—	9,394	—	8,917	9,390	5,672	9,134	141,247	141,247	—
55123	Culpeper County	1,474,000	136,000	115,000	33,114	20,911	48,613	—	107,216	—	101,781	59,814	51,725	100,766	1,612,132	1,612,132	—
55124	Cumberland County	271,000	25,000	13,000	5,809	3,669	8,528	5,738	18,809	—	17,856	—	5,472	18,575	282,818	282,818	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	Deferred	Less: FY 2019	LESS: FY 2019	Deferred	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
							Deferred	Inflows	Deferred	Deferred	Outflows	Deferred	Deferred	Deferred					
							Expected vs Actual Experience	Change In Assumptions	Change In Proportion	Expected vs Actual Experience	Outflows Investment Experience	Outflows Change In Assumptions	Outflows Change In Proportion						
55125	Dickenson County		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55126	Dinwiddie County		795,000	73,000	85,000	17,354	10,959	25,477	6,271	56,189	—	53,341	35,858	28,528	51,978	844,877	844,877	—	
55128	Essex County		312,000	40,000	15,000	6,722	4,244	9,868	13,981	21,764	—	20,660	—	4,220	21,586	327,243	327,243	—	
55130	Fauquier County		2,919,000	269,000	247,000	67,543	42,651	99,154	—	218,686	—	207,599	215,818	120,854	206,392	3,288,217	3,288,217	—	
55131	Floyd County		342,000	32,000	46,000	7,995	5,049	11,737	—	25,887	—	24,574	41,610	18,425	24,473	389,242	389,242	—	
55132	Fluvanna County		556,000	51,000	54,000	12,558	7,929	18,435	—	40,659	—	38,598	34,722	22,118	38,811	611,364	611,364	—	
55133	Franklin County		1,137,000	115,000	93,000	26,747	16,890	39,265	8,141	86,600	—	82,209	97,525	49,521	81,673	1,302,139	1,302,139	—	
55134	Frederick County		3,295,000	304,000	324,000	74,084	46,781	108,757	—	239,865	—	227,704	191,059	129,598	226,932	3,606,672	3,606,672	—	
55135	Giles County		477,000	44,000	32,000	10,138	6,401	14,883	13,875	32,824	—	31,160	7,211	10,613	31,961	493,550	493,550	—	
55136	Gloucester County		1,131,000	135,000	55,000	27,810	17,559	40,826	25,238	90,041	—	85,476	116,334	47,411	84,944	1,353,885	1,353,885	—	
55137	Goochland County		912,000	84,000	125,000	20,928	13,214	30,722	—	67,758	—	64,323	99,122	45,344	63,852	1,018,831	1,018,831	—	
55138	Grayson County		360,000	33,000	34,000	7,818	4,937	11,477	3,735	25,313	—	24,030	12,793	11,319	23,870	380,618	380,618	—	
55139	Greene County		435,000	48,000	27,000	9,757	6,161	14,323	6,513	31,590	—	29,989	11,856	12,211	29,893	474,999	474,999	—	
55140	Greensville County		377,000	35,000	31,000	8,239	5,203	12,096	1,734	26,677	—	25,324	10,312	11,650	26,570	401,121	401,121	—	
55141	Halifax County		643,000	67,000	31,000	13,785	8,704	20,236	21,589	44,631	—	42,368	—	11,223	41,824	671,084	671,084	—	
55142	Hanover County		5,054,000	466,000	356,000	112,159	70,824	164,652	—	363,142	—	344,731	123,158	155,679	342,783	5,460,292	5,460,292	—	
55143	Henrico County		19,970,000	2,037,000	1,161,000	442,164	279,213	649,107	160,383	1,431,616	—	1,359,034	249,755	523,307	1,352,717	21,526,128	21,526,128	—	
55144	Henry County		1,323,000	122,000	73,000	29,374	18,548	43,122	—	95,106	—	90,284	17,052	36,574	89,931	1,430,041	1,430,041	—	
55145	Highland County		111,000	10,000	5,000	2,400	1,515	3,523	1,601	7,770	—	7,376	—	2,405	7,674	116,838	116,838	—	
55146	Isle of Wight County		1,085,000	100,000	77,000	24,056	15,191	35,315	—	77,888	—	73,939	26,877	32,954	73,952	1,171,144	1,171,144	—	
55147	James City County		3,241,000	299,000	200,000	69,615	43,960	102,196	68,706	225,396	—	213,968	33,610	73,968	213,358	3,389,107	3,389,107	—	
55148	King George County		874,000	81,000	81,000	19,781	12,491	29,039	—	64,046	—	60,799	51,873	33,934	60,325	963,016	963,016	—	

Virginia Retirement System

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For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
					Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	Expected Experience	Investment Experience	Change In Assumptions	Change In Proportion					
55149	King and Queen County	198,000	18,000	13,000	4,726	2,986	6,938	—	15,303	—	14,527	17,518	8,713	14,315	230,096	230,096	—
55150	King William County	313,000	29,000	21,000	7,858	4,963	11,536	—	25,443	—	24,153	43,841	17,282	24,792	382,570	382,570	—
55151	Lancaster County	392,000	39,000	27,000	8,343	5,267	12,248	13,532	27,012	—	25,643	6,513	8,115	25,727	406,166	406,166	—
55152	Lee County	402,000	44,000	20,000	8,747	5,525	12,841	9,296	28,322	—	26,886	—	7,561	26,505	425,855	425,855	—
55153	Loudoun County	16,786,000	1,546,000	1,177,000	389,525	245,974	571,833	—	1,261,187	—	1,197,245	1,090,494	657,120	1,190,205	18,963,509	18,963,509	—
55154	Louisa County	966,000	89,000	59,000	21,837	13,789	32,057	—	70,702	—	67,117	32,217	31,332	66,592	1,063,093	1,063,093	—
55155	Lunenburg County	169,000	28,000	8,000	3,704	2,338	5,437	10,147	11,991	—	11,383	—	1,689	12,136	180,301	180,301	—
55156	Madison County	369,000	34,000	29,000	8,483	5,357	12,454	—	27,467	—	26,074	22,936	14,737	25,919	413,001	413,001	—
55157	Mathews County	205,000	25,000	10,000	4,847	3,060	7,115	4,652	15,692	—	14,897	13,608	6,668	15,237	235,954	235,954	—
55158	Mecklenburg County	686,000	63,000	38,000	15,162	9,574	22,258	—	49,090	—	46,601	5,502	18,440	45,511	738,128	738,128	—
55159	Middlesex County	233,000	21,000	14,000	5,432	3,430	7,974	—	17,586	—	16,695	14,581	8,958	16,553	264,431	264,431	—
55160	Montgomery County	1,431,000	165,000	70,000	32,610	20,591	47,872	26,167	105,582	—	100,229	44,292	38,234	99,536	1,587,561	1,587,561	—
55162	Nelson County	328,000	30,000	16,000	7,471	4,718	10,967	—	24,188	—	22,962	10,139	10,323	22,762	363,694	363,694	—
55163	New Kent County	728,000	67,000	59,000	16,131	10,185	23,681	—	52,228	—	49,580	22,144	23,792	48,428	785,319	785,319	—
55165	Northampton County	668,000	69,000	33,000	15,666	9,893	22,999	5,427	50,724	—	48,152	38,155	23,245	47,591	762,700	762,700	—
55166	Northumberland County	339,000	31,000	32,000	7,738	4,885	11,360	—	25,054	—	23,783	22,035	14,045	22,222	376,712	376,712	—
55167	Nottoway County	281,000	26,000	14,000	6,087	3,842	8,936	3,735	19,707	—	18,708	—	6,160	18,650	296,325	296,325	—
55168	Orange County	830,000	91,000	57,000	19,129	12,080	28,082	12,212	61,936	—	58,796	46,957	28,853	57,755	931,284	931,284	—
55169	Page County	567,000	54,000	28,000	12,708	8,025	18,656	1,551	41,146	—	39,060	9,472	15,653	38,704	618,687	618,687	—
55170	Patrick County	488,000	45,000	61,000	11,050	6,979	16,222	—	35,778	—	33,965	42,430	21,919	33,867	537,974	537,974	—
55171	Pittsylvania County	1,181,000	109,000	64,000	25,082	15,838	36,822	35,754	81,210	—	77,093	4,652	22,913	77,271	1,221,101	1,221,101	—
55172	Powhatan County	639,000	66,000	48,000	14,466	9,136	21,237	5,699	46,839	—	44,464	29,856	21,954	45,294	704,281	704,281	—

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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, 2019

Employer	Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	PLUS: FY 2019	Inflows Expected Experience	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	Employer OPEB Expense	Normal Employer Contribution	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
							Less: FY 2019 Deferred Change In Assumptions	Less: FY 2019 Deferred Change In Proportion										
55173	Prince Edward County		416,000	45,000	20,000	9,118	5,758	13,386	6,895	29,523	—	28,026	—	8,430	27,904	443,918	443,918	—
55174	Prince George County		995,000	134,000	49,000	22,702	14,335	33,328	33,921	73,505	—	69,778	32,552	23,618	69,928	1,105,239	1,105,239	—
55176	Prince William County		21,239,000	1,957,000	1,689,000	478,794	302,346	702,882	—	1,550,218	—	1,471,623	981,366	747,549	1,464,285	23,309,449	23,309,449	—
55177	County of Pulaski		968,000	89,000	70,000	21,479	13,563	31,532	—	69,544	—	66,018	25,024	30,268	65,599	1,045,681	1,045,681	—
55178	Rappahannock County		230,000	34,000	16,000	5,448	3,441	7,998	10,079	17,640	—	16,746	19,147	6,977	16,299	265,245	265,245	—
55179	Richmond County		233,000	21,000	21,000	5,017	3,169	7,365	4,269	16,244	—	15,421	8,141	6,713	15,446	244,253	244,253	—
55180	Roanoke County		3,822,000	352,000	223,000	83,055	52,448	121,927	42,425	268,912	—	255,279	28,298	93,361	253,564	4,043,431	4,043,431	—
55181	Rockbridge County		542,000	50,000	36,000	12,354	7,801	18,136	—	39,999	—	37,971	25,079	19,285	38,606	601,437	601,437	—
55182	Rockingham County		2,081,000	192,000	161,000	46,311	29,244	67,985	—	149,943	—	142,341	66,775	68,668	141,610	2,254,577	2,254,577	—
55183	Russell County		494,000	46,000	47,000	10,278	6,491	15,089	23,615	33,279	—	31,591	18,725	11,431	32,169	500,384	500,384	—
55184	Scott County		456,000	51,000	22,000	9,911	6,257	14,549	12,582	32,088	—	30,461	—	8,098	29,863	482,485	482,485	—
55185	Shenandoah County		1,030,000	109,000	50,000	23,341	14,739	34,265	10,854	75,572	—	71,741	26,015	28,045	70,855	1,136,319	1,136,319	—
55186	Smyth County		602,000	77,000	29,000	13,116	8,283	19,255	22,570	42,467	—	40,314	—	9,175	40,192	638,540	638,540	—
55187	Southampton County		637,000	59,000	38,000	13,678	8,637	20,079	13,741	44,285	—	42,040	5,427	14,412	42,151	665,878	665,878	—
55188	Spotsylvania County		4,043,000	372,000	375,000	92,017	58,105	135,083	—	297,927	—	282,822	263,268	161,792	280,903	4,479,701	4,479,701	—
55189	Stafford County		4,189,000	386,000	351,000	94,737	59,824	139,077	—	306,736	—	291,185	215,176	157,392	288,690	4,612,161	4,612,161	—
55190	Surry County		332,000	31,000	21,000	7,280	4,598	10,687	1,335	23,571	—	22,376	3,876	9,080	22,584	354,419	354,419	—
55191	Sussex County		389,000	68,000	19,000	8,620	5,445	12,655	25,120	27,911	—	26,496	2,135	3,237	26,268	419,671	419,671	—
55192	Tazewell County		913,000	130,000	45,000	19,340	12,213	28,391	66,551	62,618	—	59,443	—	6,544	58,574	941,536	941,536	—
55193	Warren County		873,000	80,000	81,000	19,490	12,308	28,612	—	63,105	—	59,905	41,866	31,728	59,335	948,859	948,859	—
55195	Washington County		862,000	96,000	47,000	18,608	11,750	27,317	28,256	60,248	—	57,193	4,071	15,256	55,938	905,899	905,899	—
55196	Westmoreland County		496,000	46,000	73,000	11,181	7,060	16,414	—	36,201	—	34,365	48,778	25,500	34,868	544,321	544,321	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	PLUS: FY 2019	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
							Less: FY 2019 Deferred Inflows	Less: FY 2019 Deferred Inflows										Less: FY 2019 Deferred Inflows
55197	Wise County		882,000	108,000	57,000	18,725	11,823	27,489	48,415	60,626	—	57,553	11,398	12,485	57,015	911,595	911,595	—
55198	Wythe County		546,000	62,000	37,000	11,388	7,191	16,718	34,718	36,872	—	35,002	7,753	8,172	34,375	554,409	554,409	—
55199	York County		3,276,000	318,000	235,000	74,097	46,790	108,777	12,404	239,909	—	227,745	141,372	108,935	227,570	3,607,323	3,607,323	—
55200	City of Alexandria		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55201	City of Bristol		1,095,000	208,000	54,000	23,428	14,794	34,393	112,956	75,853	—	72,008	—	517	71,256	1,140,551	1,140,551	—
55202	City of Buena Vista		262,000	37,000	23,000	5,920	3,738	8,690	10,584	19,166	—	18,195	14,557	7,781	18,578	288,189	288,189	—
55203	Town of St. Paul		59,000	5,000	3,000	1,277	807	1,874	1,335	4,134	—	3,925	—	1,189	2,794	62,161	62,161	—
55204	Town of Clifton Forge		112,000	18,000	5,000	2,390	1,510	3,508	9,270	7,738	—	7,346	—	320	7,377	116,349	116,349	—
55205	City of Danville		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55206	City of Fredericksburg		1,939,000	200,000	118,000	42,397	26,772	62,239	27,887	137,270	—	130,310	18,725	45,167	129,153	2,064,024	2,064,024	—
55207	City of Hampton		7,275,000	872,000	356,000	150,788	95,219	221,361	535,582	488,215	—	463,463	—	61,499	460,304	7,340,923	7,340,923	—
55208	City of Harrisonburg		2,429,000	224,000	129,000	54,580	34,466	80,125	—	176,717	—	167,758	52,450	71,832	166,423	2,657,163	2,657,163	—
55209	City of Hopewell		1,491,000	137,000	127,000	32,971	20,820	48,402	—	106,751	—	101,339	48,162	49,973	99,897	1,605,135	1,605,135	—
55210	City of Lynchburg		4,384,000	474,000	214,000	94,306	59,552	138,444	142,751	305,340	—	289,860	—	75,907	288,885	4,591,169	4,591,169	—
55211	Town of Crewe		80,000	7,000	6,000	1,842	1,162	2,704	—	5,963	—	5,661	5,286	3,226	5,766	89,662	89,662	—
55212	City of Norfolk		2,148,000	312,000	105,000	47,558	30,031	69,816	89,470	153,980	—	146,173	11,340	31,203	145,547	2,315,274	2,315,274	—
55213	City of Petersburg		1,790,000	451,000	143,000	42,738	26,986	62,740	221,730	138,374	—	131,358	179,268	19,392	131,575	2,080,623	2,080,623	—
55214	City of Portsmouth		5,491,000	638,000	292,000	119,897	75,711	176,011	140,892	388,196	—	368,514	19,539	102,710	366,444	5,837,004	5,837,004	—
55215	City of Radford		811,000	100,000	40,000	17,953	11,337	26,355	19,849	58,127	—	55,180	4,269	15,886	54,963	874,005	874,005	—
55216	City of Richmond		2,061,000	291,000	101,000	43,633	27,553	64,055	149,057	141,274	—	134,112	—	15,010	132,865	2,124,233	2,124,233	—
55217	City of Roanoke		710,000	83,000	35,000	15,336	9,683	22,513	25,860	49,653	—	47,135	—	11,838	46,645	746,589	746,589	—
55218	Town of Craigsville		16,000	1,000	1,000	331	209	486	800	1,071	—	1,017	—	223	375	16,110	16,110	—
55219	City of Staunton		1,118,000	118,000	75,000	25,179	15,900	36,964	11,629	81,524	—	77,391	38,697	32,933	76,053	1,225,820	1,225,820	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred vs Actual Experience	LESS: FY 2019 Less: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows Experience	PLUS: FY 2019 Deferred Outflows Investment Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions	PLUS: FY 2019 Deferred Outflows Change In Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference
																6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability	
55220	City of Suffolk	5,308,000	489,000	508,000	114,178	72,099	167,616	105,795	369,679	—	350,936	193,202	163,649	348,200	5,558,578	5,558,578	—	
55221	City of Williamsburg	846,000	84,000	64,000	18,498	11,680	27,155	9,722	59,891	—	56,854	18,725	22,826	56,712	900,529	900,529	—	
55222	City of Winchester	1,997,000	231,000	98,000	45,733	28,879	67,137	37,176	148,071	—	140,564	71,241	55,091	139,617	2,226,425	2,226,425	—	
55223	City of Martinsville	1,079,000	147,000	53,000	23,665	14,944	34,741	40,947	76,622	—	72,737	—	16,295	72,252	1,152,105	1,152,105	—	
55224	City of Falls Church	105,000	17,000	5,000	2,169	1,371	3,185	11,703	7,024	—	6,668	—	18	6,673	105,609	105,609	—	
55225	City of Colonial Heights	1,053,000	146,000	51,000	22,639	14,294	33,235	60,401	73,299	—	69,583	—	11,409	69,575	1,102,147	1,102,147	—	
55226	Town of Front Royal	608,000	59,000	32,000	13,457	8,499	19,755	2,442	43,571	—	41,362	4,753	15,661	41,057	655,137	655,137	—	
55227	Town of Boyce	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55228	Town of Middletown	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55229	Town of Chilhowie	67,000	6,000	3,000	1,467	927	2,154	533	4,751	—	4,510	—	1,554	4,297	71,437	71,437	—	
55230	City of Covington	303,000	38,000	15,000	6,471	4,086	9,500	15,229	20,952	—	19,890	—	3,967	20,484	315,039	315,039	—	
55231	Town of Floyd	13,000	1,000	1,000	304	192	447	—	985	—	935	533	443	145	14,808	14,808	—	
55232	City of Franklin	610,000	76,000	30,000	13,327	8,414	19,564	19,724	43,148	—	40,961	—	10,151	40,440	648,791	648,791	—	
55233	City of Chesapeake	12,859,000	1,185,000	823,000	284,777	179,829	418,060	—	922,038	—	875,291	222,377	376,435	870,493	13,863,982	13,863,982	—	
55234	City of Virginia Beach	26,225,000	2,416,000	1,626,000	570,851	360,474	838,024	252,680	1,848,274	—	1,754,568	270,620	669,430	1,744,761	27,791,102	27,791,102	—	
55235	City of Norton	257,000	32,000	13,000	5,589	3,529	8,204	8,571	18,095	—	17,177	—	4,336	17,636	272,079	272,079	—	
55236	City of Manassas Park	752,000	69,000	45,000	16,078	10,152	23,602	18,544	52,055	—	49,416	6,397	16,246	49,023	782,715	782,715	—	
55237	Town of Exmore	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55238	Town of Pound	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55239	Town of Grottoes	65,000	6,000	3,000	1,263	797	1,855	6,004	4,091	—	3,883	—	298	4,842	61,511	61,511	—	
55240	Town of Onley	21,000	2,000	1,000	538	339	790	—	1,742	—	1,654	3,603	1,283	2,416	26,199	26,199	—	
55241	Town of West Point	121,000	11,000	6,000	2,684	1,695	3,940	—	8,690	—	8,250	1,335	3,275	8,562	130,669	130,669	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019 Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Less: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	PLUS: FY 2019 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions	PLUS: FY 2019 Deferred Outflows Change In Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
															6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
55242	Town of South Hill	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55243	Town of Rural Retreat	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55244	Town of Dillwyn	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55245	Town of Scottsville	12,000	4,000	1,000	291	184	427	2,442	942	—	894	934	(55)	214	14,157	14,157	—	
55246	Town of Burkeville	9,000	1,000	—	174	110	255	134	563	—	534	—	171	2,133	8,462	8,462	—	
55247	Town of Madison	2,000	—	—	104	64	152	—	335	—	318	2,401	568	257	5,045	5,045	—	
55248	Town of Pennington Gap	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55249	Town of La Crosse	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55250	Town of Rich Creek	10,000	1,000	9,000	338	212	496	—	1,093	—	1,038	11,864	2,905	1,419	16,435	16,435	—	
55251	Town of White Stone	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55252	Town of Windsor	48,000	4,000	2,000	1,110	701	1,629	—	3,593	—	3,411	1,734	1,576	2,849	54,025	54,025	—	
55253	Town of Haysi	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55254	Town of Stephens City	34,000	3,000	2,000	735	464	1,080	134	2,381	—	2,260	—	804	2,232	35,800	35,800	—	
55255	Town of Broadax	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55256	Town of Mineral	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55257	Town of Lebanon	171,000	16,000	10,000	3,617	2,284	5,309	6,004	11,710	—	11,116	1,551	3,400	11,493	176,070	176,070	—	
55258	City of Newport News	5,159,000	475,000	1,198,000	121,180	76,521	177,896	—	392,351	—	372,459	1,057,958	386,355	370,036	5,899,490	5,899,490	—	
55259	Town of Richlands	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55260	Town of Haymarket	45,000	8,000	2,000	1,023	646	1,502	3,101	3,312	—	3,144	1,468	529	3,387	49,794	49,794	—	
55261	Town of Lovettsville	41,000	4,000	2,000	1,013	639	1,487	—	3,279	—	3,113	4,269	1,943	3,159	49,306	49,306	—	
55300	Town of Abingdon	411,000	81,000	20,000	8,761	5,531	12,861	46,209	28,365	—	26,927	—	(541)	26,883	426,506	426,506	—	
55301	Town of Dumfries	111,000	30,000	33,000	2,494	1,573	3,661	15,506	8,073	—	7,664	25,064	3,947	8,120	121,394	121,394	—	

Virginia Retirement System

Finance Division

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For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	PLUS: FY 2019	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
							Deferred Inflows	Less: FY 2019 Deferred Change In Assumptions										LESS: FY 2019 Deferred Change In Proportion
55302	Town of Iron Gate		3,000	—	—	87	54	128	—	281	—	267	267	148	(537)	4,231	4,231	—
55303	Town of Montross		7,000	1,000	—	170	109	250	—	552	—	524	667	317	1,232	8,299	8,299	—
55304	Town of South Boston		256,000	24,000	18,000	5,559	3,510	8,160	3,202	17,997	—	17,085	4,071	6,594	16,701	270,615	270,615	—
55305	Town of Gretna		36,000	3,000	2,000	822	519	1,207	—	2,662	—	2,527	1,068	1,127	1,805	40,031	40,031	—
55306	Town of Remington		12,000	1,000	1,000	281	177	412	134	909	—	863	—	291	(610)	13,669	13,669	—
55307	City of Lexington		397,000	74,000	32,000	8,443	5,331	12,395	39,891	27,337	—	25,951	10,584	1,516	27,281	411,047	411,047	—
55308	City of Waynesboro		1,054,000	141,000	52,000	23,134	14,608	33,961	37,180	74,901	—	71,104	—	16,721	70,612	1,126,231	1,126,231	—
55309	Town of Colonial Beach		140,000	25,000	7,000	3,109	1,963	4,563	9,692	10,065	—	9,554	1,734	1,521	10,211	151,336	151,336	—
55310	Town of Smithfield		228,000	28,000	21,000	5,311	3,355	7,797	5,699	17,197	—	16,325	19,493	9,136	16,416	258,573	258,573	—
55311	Town of Brookneal		23,000	2,000	1,000	511	323	751	—	1,656	—	1,572	267	626	1,638	24,898	24,898	—
55312	Town of Hamilton		24,000	2,000	1,000	521	331	765	—	1,688	—	1,603	—	588	1,876	25,386	25,386	—
55313	City of Galax		493,000	62,000	24,000	10,619	6,705	15,589	22,779	34,382	—	32,639	—	7,133	32,479	516,983	516,983	—
55314	Town of Jonesville		31,000	3,000	2,000	615	388	903	2,668	1,991	—	1,890	—	193	1,559	29,941	29,941	—
55315	Town of Wytheville		524,000	59,000	26,000	11,909	7,522	17,483	8,955	38,560	—	36,605	15,342	14,257	36,100	579,795	579,795	—
55316	City of Fairfax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55317	Town of Vienna		991,000	91,000	57,000	22,251	14,052	32,665	—	72,044	—	68,391	24,971	30,341	68,508	1,083,271	1,083,271	—
55318	Town of Vinton		301,000	28,000	34,000	6,184	3,904	9,078	17,743	20,021	—	19,006	14,730	7,911	18,715	301,044	301,044	—
55319	City of Emporia		384,000	35,000	47,000	8,400	5,304	12,331	2,001	27,196	—	25,818	22,252	14,840	25,138	408,932	408,932	—
55320	Town of Culpeper		755,000	92,000	41,000	16,997	10,732	24,952	17,911	55,031	—	52,241	18,043	18,772	52,030	827,465	827,465	—
55321	Town of Woodstock		222,000	20,000	19,000	5,000	3,157	7,341	—	16,190	—	15,369	11,316	8,024	14,962	243,439	243,439	—
55322	Town of Glasgow		15,000	1,000	1,000	308	194	451	667	996	—	945	—	222	572	14,971	14,971	—
55323	Town of Marion		271,000	28,000	22,000	6,057	3,825	8,891	2,442	19,610	—	18,616	11,114	9,067	19,332	294,860	294,860	—
55324	Town of Altavista		181,000	17,000	19,000	4,014	2,536	5,893	—	12,998	—	12,339	9,476	6,634	12,569	195,435	195,435	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	Deferred	Less: FY 2019	LESS: FY 2019	Deferred	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
							Deferred	Inflows	Deferred	Deferred	Outflows	Deferred	Deferred	Deferred					
							Expected vs Actual Experience	Change In Assumptions	Change In Proportion	Expected vs Actual Experience	Outflows Investment Experience	Outflows Change In Assumptions	Outflows Change In Proportion						
55325	Town of Herndon		1,350,000	147,000	77,000	29,869	18,862	43,848	18,725	96,708	—	91,805	14,799	33,041	90,924	1,454,125	1,454,125	—	
55326	Town of Pearisburg		106,000	15,000	5,000	2,367	1,494	3,474	4,071	7,662	—	7,274	934	1,914	7,167	115,211	115,211	—	
55327	Town of Christiansburg		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55328	Town of Wakefield		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55329	Town of Leesburg		1,895,000	231,000	120,000	43,149	27,248	63,343	43,416	139,705	—	132,622	79,348	51,835	131,716	2,100,638	2,100,638	—	
55330	Town of Chatham		41,000	16,000	2,000	692	436	1,016	18,631	2,240	—	2,127	—	(3,205)	1,703	33,684	33,684	—	
55331	Town of Bowling Green		27,000	3,000	8,000	779	493	1,143	—	2,522	—	2,394	12,559	3,558	2,702	37,916	37,916	—	
55332	City of Manassas		2,423,000	223,000	147,000	52,682	33,266	77,338	25,749	170,570	—	161,922	22,833	60,718	161,274	2,564,734	2,564,734	—	
55333	Town of Alberta		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55334	Town of Boydton		17,000	2,000	1,000	354	224	520	401	1,147	—	1,089	—	324	1,812	17,249	17,249	—	
55335	City of Salem		1,811,000	265,000	89,000	40,548	25,605	59,526	78,580	131,285	—	124,629	28,016	31,542	124,177	1,974,036	1,974,036	—	
55336	Town of McKenney		3,000	—	—	60	39	88	134	195	—	185	—	43	173	2,929	2,929	—	
55337	Town of Narrows		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55338	Town of Quantico		12,000	1,000	1,000	144	90	211	4,803	465	—	442	—	(739)	(77)	6,997	6,997	—	
55339	Town of Halifax		26,000	2,000	1,000	622	393	913	—	2,013	—	1,911	2,135	1,101	1,965	30,267	30,267	—	
55340	Town of Blacksburg		1,206,000	111,000	77,000	26,393	16,666	38,745	5,870	85,453	—	81,120	14,382	32,266	80,658	1,284,889	1,284,889	—	
55341	Town of Chincoteague		161,000	15,000	11,000	3,643	2,300	5,349	—	11,796	—	11,198	6,979	5,516	11,825	177,372	177,372	—	
55342	Town of Lawrenceville		72,000	14,000	4,000	1,614	1,019	2,370	5,699	5,227	—	4,962	934	694	4,518	78,597	78,597	—	
55343	Town of Amherst		65,000	6,000	3,000	1,528	965	2,242	—	4,946	—	4,695	3,603	2,398	4,541	74,366	74,366	—	
55344	Town of Stanley		52,000	5,000	3,000	1,080	681	1,585	2,935	3,496	—	3,318	—	666	2,638	52,561	52,561	—	
55345	Town of Hillsville		119,000	11,000	6,000	2,540	1,604	3,729	3,603	8,225	—	7,808	—	2,187	7,072	123,672	123,672	—	
55346	Town of Elkton		85,000	10,000	10,000	1,909	1,205	2,802	1,551	6,180	—	5,866	5,953	3,017	5,632	92,917	92,917	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	LESS: FY 2019 Less: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
55347	Town of Bridgewater	199,000	23,000	26,000	4,329	2,733	6,354	5,672	14,015	—	13,304	12,404	7,246	13,150	210,731	210,731	—
55348	Town of Purcellville	373,000	47,000	22,000	8,584	5,421	12,601	10,584	27,792	—	26,383	17,776	10,911	25,790	417,882	417,882	—
55349	Town of Timberville	52,000	5,000	7,000	1,130	713	1,659	401	3,658	—	3,472	3,101	2,097	3,423	55,002	55,002	—
55350	Town of Wise	174,000	23,000	14,000	3,690	2,330	5,417	10,764	11,948	—	11,342	4,885	2,701	12,025	179,650	179,650	—
55351	Town of New Market	66,000	6,000	3,000	1,424	899	2,090	401	4,610	—	4,377	—	1,530	5,382	69,321	69,321	—
55352	Town of Tappahannock	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55353	Town of Rocky Mount	223,000	21,000	17,000	5,097	3,219	7,483	—	16,504	—	15,667	11,856	8,446	15,516	248,158	248,158	—
55354	Town of Big Stone Gap	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55355	Town of Luray	154,000	26,000	8,000	3,493	2,206	5,128	9,537	11,309	—	10,736	4,537	2,325	10,494	170,049	170,049	—
55357	Town of Strasburg	224,000	28,000	14,000	4,980	3,146	7,311	5,699	16,125	—	15,308	3,927	5,287	15,048	242,463	242,463	—
55358	Town of Appomattox	—	—	—	1,310	827	1,924	—	4,242	—	4,027	52,296	11,289	4,005	63,788	63,788	—
55359	Town of Clarksville	67,000	6,000	3,000	1,574	995	2,311	—	5,097	—	4,839	4,002	2,526	4,940	76,644	76,644	—
55360	Town of Dublin	75,000	7,000	4,000	1,614	1,019	2,370	1,734	5,227	—	4,962	—	1,495	4,350	78,597	78,597	—
55361	Town of Middleburg	75,000	7,000	10,000	1,718	1,086	2,522	—	5,563	—	5,281	7,553	3,552	4,982	83,641	83,641	—
55362	Town of Edinburg	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55363	Town of Chase City	94,000	13,000	8,000	1,899	1,198	2,787	10,038	6,147	—	5,835	2,442	497	5,570	92,429	92,429	—
55364	City of Bedford	310,000	29,000	18,000	7,083	4,472	10,398	—	22,932	—	21,770	12,448	10,419	21,798	344,818	344,818	—
55365	City of Poquoson	497,000	49,000	36,000	10,900	6,882	16,001	4,176	35,291	—	33,502	9,303	14,100	33,585	530,652	530,652	—
55366	Town of Ashland	269,000	28,000	18,000	5,809	3,669	8,528	5,929	18,809	—	17,856	4,071	6,127	19,110	282,818	282,818	—
55367	Town of Broadway	78,000	7,000	6,000	1,735	1,096	2,547	—	5,617	—	5,332	1,685	2,429	4,230	84,455	84,455	—
55368	Town of Berryville	119,000	11,000	6,000	2,661	1,681	3,906	—	8,615	—	8,178	1,734	3,324	8,073	129,530	129,530	—
55369	Town of Tazewell	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	PLUS: FY 2019	Inflows Expected Experience	Less: FY 2019 Deferred Change In Assumptions	LESS: FY 2019	PLUS: FY 2019	Inflows Change In Proportion	Outflows Expected Experience	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Change In Proportion	Employer OPEB Expense	Normal Employer Contribution	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
							Deferred Inflows	Deferred Outflows			Deferred Outflows	Deferred Outflows										
55370	Town of Urbanna	7,000	1,000	—	170	109	250	—	552	—	524	401	267	916	8,299	8,299	—					
55371	Town of Bluefield	190,000	17,000	9,000	4,108	2,594	6,031	2,668	13,301	—	12,626	—	4,130	12,665	199,991	199,991	—					
55372	Town of Weber City	13,000	1,000	1,000	294	185	432	—	952	—	904	800	482	907	14,320	14,320	—					
55374	Town of Hurt	11,000	1,000	1,000	314	199	461	—	1,017	—	966	2,668	854	235	15,296	15,296	—					
55375	Town of Waverly	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—					
55376	Town of Coeburn	54,000	13,000	3,000	1,233	778	1,811	6,436	3,993	—	3,791	1,601	126	3,207	60,046	60,046	—					
55377	Town of Dayton	65,000	6,000	3,000	1,126	711	1,654	11,473	3,647	—	3,462	—	(882)	4,424	54,839	54,839	—					
55378	Town of Courtland	9,000	1,000	—	174	110	255	134	563	—	534	—	171	2,133	8,462	8,462	—					
55379	Town of Cape Charles	109,000	10,000	10,000	2,383	1,504	3,499	667	7,716	—	7,325	4,071	3,490	7,525	116,024	116,024	—					
55380	Town of Independence	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—					
55381	Town of Warsaw	49,000	5,000	10,000	1,123	709	1,649	—	3,636	—	3,452	8,114	3,053	4,098	54,676	54,676	—					
55382	Town of Grundy	55,000	5,000	3,000	1,280	809	1,879	—	4,145	—	3,935	3,068	2,019	3,875	62,324	62,324	—					
55383	Town of Warrenton	478,000	44,000	48,000	10,044	6,343	14,745	18,945	32,521	—	30,872	19,731	13,037	31,090	488,994	488,994	—					
55384	Town of Louisa	54,000	5,000	3,000	1,173	742	1,722	134	3,799	—	3,606	—	1,297	3,814	57,117	57,117	—					
55385	Town of Kenbridge	35,000	3,000	2,000	799	504	1,173	—	2,587	—	2,455	934	1,075	1,683	38,892	38,892	—					
55386	Town of Mt. Jackson	64,000	6,000	9,000	1,441	909	2,115	—	4,664	—	4,428	5,819	2,914	4,225	70,135	70,135	—					
55387	Town of Pulaski	330,000	44,000	29,000	6,979	4,407	10,246	22,471	22,597	—	21,451	10,079	6,108	21,359	339,773	339,773	—					
55388	Town of Jarratt	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—					
55389	Town of Pembroke	19,000	2,000	1,000	435	274	638	—	1,407	—	1,336	1,201	715	2,158	21,154	21,154	—					
55390	Town of Parksley	11,000	8,000	1,000	388	245	569	5,622	1,255	—	1,192	6,137	210	1,093	18,877	18,877	—					
55391	Town of Onancock	47,000	6,000	2,000	1,023	646	1,502	1,551	3,312	—	3,144	267	754	3,961	49,794	49,794	—					
55392	Town of Victoria	40,000	4,000	2,000	872	551	1,281	934	2,825	—	2,681	—	808	2,205	42,471	42,471	—					
55393	Town of Shenandoah	54,000	7,000	3,000	1,237	780	1,816	1,551	4,004	—	3,801	1,601	1,245	3,058	60,209	60,209	—					

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
													6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	Expected Experience	Inflows Change In Assumptions	Inflows Change In Proportion	Expected Experience	Outflows Experience	Outflows Change In Assumptions	Outflows Change In Proportion				
55394	Town of Gate City	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55395	Town of Round Hill	66,000	6,000	3,000	1,187	749	1,742	10,673	3,842	—	3,647	—	(664)	3,707	57,767	57,767
55396	Town of Kilmarnock	72,000	7,000	9,000	1,477	933	2,169	4,002	4,783	—	4,541	4,071	1,843	4,731	71,926	71,926
55397	Town of Orange	186,000	21,000	12,000	3,911	2,469	5,741	10,171	12,662	—	12,020	2,442	2,740	12,182	190,390	190,390
55398	Town of Saltville	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55399	Town of Blackstone	160,000	29,000	8,000	3,470	2,191	5,093	13,717	11,234	—	10,664	—	460	9,977	168,910	168,910
55401	Southeastern Virginia Public Service Authority	468,000	67,000	23,000	9,670	6,107	14,196	44,460	31,309	—	29,722	—	1,256	29,086	470,768	470,768
55402	Pittsylvania County Service Authority	26,000	5,000	1,000	725	457	1,065	2,326	2,348	—	2,229	6,404	1,346	2,442	35,312	35,312
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	43,000	4,000	2,000	939	594	1,379	134	3,041	—	2,887	—	1,034	3,190	45,726	45,726
55404	Appomattox Regional Library	54,000	8,000	8,000	1,233	778	1,811	2,326	3,993	—	3,791	6,206	2,045	3,841	60,046	60,046
55405	Staunton Redevelopment & Housing Authority	30,000	3,000	1,000	729	459	1,070	—	2,359	—	2,240	2,535	1,297	2,699	35,474	35,474
55406	Hampton Newport News Community Services Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55408	Charles Pinckney Jones Memorial Library	7,000	1,000	—	147	92	216	267	476	—	452	—	116	1,162	7,160	7,160
55409	Southside Regional Juvenile Group Home Commission	10,000	1,000	—	214	136	314	—	693	—	658	—	241	1,513	10,415	10,415
55411	Hampton Roads Sanitation District	3,981,000	367,000	246,000	87,601	55,318	128,601	800	283,631	—	269,251	40,627	108,966	267,416	4,264,739	4,264,739
55412	Peninsula Airport Commission	182,000	34,000	9,000	4,175	2,636	6,129	13,452	13,517	—	12,832	7,338	2,535	13,584	203,246	203,246

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
						Deferred Inflows	Less: FY 2019 Deferred Change In Assumptions	Deferred Inflows	Deferred Inflows	Deferred Outflows	6/30/2019 Net OPEB Liability			6/30/2019 Actual Net OPEB Liability			
55413	Richmond Redevelopment & Housing Authority	648,000	94,000	47,000	13,437	8,486	19,726	61,032	43,506	—	41,300	11,629	5,939	40,532	654,161	654,161	—
55415	Chesapeake Redevelopment & Housing Authority	168,000	15,000	8,000	3,553	2,244	5,216	5,738	11,504	—	10,921	—	2,929	10,625	172,978	172,978	—
55416	Alexandria Sanitation Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55417	Norfolk Airport Authority	945,000	87,000	70,000	20,928	13,214	30,722	—	67,758	—	64,323	23,543	29,908	63,837	1,018,831	1,018,831	—
55418	Charlottesville Redevelopment & Housing Authority	47,000	10,000	9,000	872	551	1,281	11,056	2,825	—	2,681	5,699	(266)	2,708	42,471	42,471	—
55419	Hampton Redevelopment & Housing Authority	231,000	27,000	11,000	5,161	3,259	7,576	4,885	16,710	—	15,862	2,935	5,253	15,629	251,250	251,250	—
55420	Loudoun County Sanitation Authority	1,756,000	162,000	162,000	39,355	24,851	57,774	—	127,422	—	120,961	87,547	65,610	119,617	1,915,943	1,915,943	—
55421	Danville Redevelopment & Housing Authority	105,000	10,000	5,000	2,403	1,518	3,528	—	7,781	—	7,387	4,403	3,535	8,657	117,000	117,000	—
55422	NRV Regional Water Authority	94,000	9,000	14,000	2,196	1,386	3,224	—	7,110	—	6,750	12,798	5,174	7,114	106,912	106,912	—
55423	Northern Virginia Juvenile Detention Home	358,000	65,000	33,000	6,408	4,045	9,407	82,977	20,746	—	19,695	13,026	(7,907)	20,776	311,947	311,947	—
55424	Hopewell Redevelopment and Housing Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55425	Colonial Services Board	727,000	67,000	80,000	15,339	9,685	22,518	26,015	49,663	—	47,146	34,112	22,297	46,909	746,752	746,752	—
55426	Blacksburg-VPI Sanitation Authority	77,000	7,000	4,000	1,661	1,049	2,439	934	5,379	—	5,106	—	1,698	5,225	80,875	80,875	—
55427	Potomac River Fisheries Commission	22,000	2,000	1,000	428	270	628	1,734	1,385	—	1,315	—	157	1,968	20,829	20,829	—

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
55428	Chesapeake Bay Bridge & Tunnel District	643,000	59,000	34,000	13,918	8,790	20,432	8,672	45,064	—	42,779	2,326	14,736	43,500	677,593	677,593	—
55429	Alexandria Redevelopment & Housing Authority	395,000	36,000	21,000	7,842	4,951	11,512	34,286	25,389	—	24,102	1,551	2,855	23,549	381,757	381,757	—
55430	Albemarle County Service Authority	313,000	29,000	18,000	7,374	4,656	10,825	—	23,874	—	22,664	21,520	12,448	22,676	358,975	358,975	—
55431	Franklin Redevelopment & Housing Authority	36,000	3,000	6,000	755	477	1,109	2,135	2,446	—	2,322	3,101	1,350	967	36,776	36,776	—
55432	Bristol Redevelopment & Housing Authority	82,000	8,000	4,000	1,875	1,183	2,753	—	6,071	—	5,763	2,401	2,565	5,700	91,289	91,289	—
55433	Norfolk Redevelopment & Housing Authority	1,104,000	113,000	83,000	23,531	14,859	34,545	39,773	76,189	—	72,326	22,483	25,214	71,908	1,145,596	1,145,596	—
55435	Richmond Metropolitan Authority	300,000	64,000	15,000	6,625	4,182	9,726	28,377	21,450	—	20,362	1,068	45	20,491	322,524	322,524	—
55436	Riverside Regional Jail	1,242,000	158,000	131,000	25,738	16,253	37,783	97,616	83,332	—	79,107	56,989	20,220	78,263	1,252,995	1,252,995	—
55439	Rappahannock-Rapidan Planning District Commission	29,000	5,000	4,000	605	383	888	2,886	1,959	—	1,860	2,442	541	2,587	29,453	29,453	—
55440	Shenandoah Valley Juvenile Detention Home	256,000	24,000	41,000	5,656	3,570	8,303	—	18,311	—	17,383	23,302	12,182	17,316	275,333	275,333	—
55442	Southside Regional Library Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55443	Bedford Public Library	53,000	5,000	3,000	1,096	694	1,609	2,535	3,550	—	3,370	—	760	3,371	53,375	53,375	—
55445	Chesterfield County Health Center Commission	482,000	126,000	24,000	10,569	6,674	15,516	67,722	34,220	—	32,485	—	(4,108)	31,575	514,541	514,541	—
55446	Washington County Service Authority	289,000	30,000	14,000	6,444	4,069	9,461	2,326	20,865	—	19,808	3,469	7,241	20,346	313,737	313,737	—

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, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
						Deferred Inflows	Less: FY 2019 Deferred Change In	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows			Deferred Outflows	6/30/2019 Net OPEB Liability		6/30/2019 Actual Net OPEB Liability
55447	Rappahannock Area Community Services Board	1,588,000	146,000	174,000	35,404	22,357	51,974	—	114,630	—	108,818	92,843	64,612	107,567	1,723,601	1,723,601	—
55449	Hampton Roads Planning District Commission	266,000	39,000	23,000	5,763	3,638	8,460	15,098	18,658	—	17,712	8,141	4,332	17,343	280,541	280,541	—
55450	Meherrin Regional Library	21,000	2,000	1,000	491	311	721	—	1,591	—	1,510	1,734	879	2,270	23,921	23,921	—
55451	New River Valley Planning District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55452	Northern Virginia Healthcare Center & District Home	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55453	Rockbridge Area Community Services Board	346,000	36,000	46,000	6,535	4,126	9,593	46,193	21,158	—	20,085	23,610	3,772	20,047	318,131	318,131	—
55454	Greensville/Emporia Department of Social Services	86,000	8,000	4,000	1,945	1,229	2,856	—	6,299	—	5,979	2,801	2,719	7,061	94,707	94,707	—
55455	James City Service Authority	340,000	33,000	17,000	7,584	4,789	11,134	1,551	24,556	—	23,311	4,670	8,976	23,228	369,227	369,227	—
55456	Accomack-Northampton Planning District Commission	57,000	8,000	3,000	1,274	803	1,870	2,326	4,123	—	3,914	1,068	961	3,794	61,999	61,999	—
55457	Harrisonburg/Rockingham Sewer Authority	125,000	12,000	6,000	2,774	1,752	4,073	—	8,983	—	8,527	401	3,202	8,451	135,063	135,063	—
55458	Wytheville Redevelopment & Housing Authority	37,000	3,000	2,000	826	521	1,212	—	2,673	—	2,538	267	981	1,706	40,194	40,194	—
55459	Waynesboro Redevelopment and Housing Authority	55,000	20,000	3,000	1,210	765	1,776	12,212	3,918	—	3,719	401	(1,349)	3,819	58,907	58,907	—
55460	Region Ten Community Services Board	1,749,000	161,000	129,000	39,201	24,755	57,548	—	126,924	—	120,489	62,152	58,149	118,752	1,908,458	1,908,458	—
55462	LENOWISCO Planning District Commission	23,000	6,000	1,000	438	276	643	5,902	1,418	—	1,346	—	(931)	1,257	21,317	21,317	—

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019 Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Less: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	PLUS: FY 2019 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions	PLUS: FY 2019 Deferred Outflows Change In Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference
															6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
55465	Rivanna Water & Sewer Authority	389,000	36,000	34,000	8,811	5,564	12,935	—	28,528	—	27,081	21,946	14,869	27,166	428,948	428,948	—
55466	Appomattox River Water Authority	118,000	13,000	6,000	2,657	1,679	3,901	1,551	8,604	—	8,168	2,535	3,022	8,173	129,368	129,368	—
55467	Campbell County Utilities and Service Authority	100,000	9,000	5,000	2,266	1,432	3,327	—	7,338	—	6,966	2,668	3,054	6,673	110,328	110,328	—
55469	Eastern Shore Community Services Board	402,000	37,000	31,000	8,627	5,447	12,665	9,205	27,932	—	26,516	8,528	10,469	25,503	419,998	419,998	—
55470	ANCHOR Commission	15,000	1,000	1,000	334	211	491	—	1,082	—	1,027	401	452	654	16,272	16,272	—
55471	Central Virginia Community Services	2,226,000	291,000	109,000	43,279	27,329	63,535	296,455	140,127	—	133,023	—	(11,854)	131,713	2,106,985	2,106,985	—
55472	District 19 Community Services Board	702,000	110,000	48,000	15,192	9,593	22,302	44,627	49,187	—	46,694	11,398	7,787	47,760	739,592	739,592	—
55473	Tidewater Transportation District	1,377,000	179,000	67,000	29,525	18,644	43,343	74,087	95,593	—	90,747	—	17,658	90,034	1,437,365	1,437,365	—
55474	Upper Occoquan Sewage Authority	1,114,000	127,000	54,000	24,414	15,416	35,840	23,942	79,046	—	75,038	—	22,232	75,149	1,188,555	1,188,555	—
55475	New River Valley Juvenile Detention Home	61,000	8,000	3,000	1,350	854	1,982	1,551	4,372	—	4,151	401	1,148	4,593	65,742	65,742	—
55476	Rockbridge Regional Library	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55477	Frederick County Sanitation Authority	287,000	26,000	36,000	6,378	4,027	9,362	—	20,649	—	19,602	20,685	12,307	19,994	310,482	310,482	—
55478	Western Tidewater Community Services Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55479	Cumberland Mountain Community Services	892,000	82,000	122,000	18,635	11,766	27,356	40,157	60,334	—	57,275	62,064	29,407	55,965	907,201	907,201	—
55482	Middle Peninsula/Northern Neck Public Service Auth	1,069,000	128,000	89,000	23,408	14,781	34,363	29,227	75,789	—	71,946	28,685	28,223	71,289	1,139,575	1,139,575	—

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
55483	Rockbridge County Public Service Authority	32,000	3,000	2,000	712	450	1,045	—	2,305	—	2,188	267	853	1,745	34,661	34,661	—
55484	Danville-Pittsylvania Mental Health Services Board	793,000	73,000	69,000	17,438	11,011	25,599	267	56,460	—	53,597	23,453	26,153	53,404	848,944	848,944	—
55485	Crater Youth Care Commission	102,000	11,000	5,000	2,216	1,400	3,253	3,285	7,175	—	6,811	—	1,724	5,668	107,888	107,888	—
55486	Southeastern Tidewater Manpower Authority	141,000	31,000	7,000	3,078	1,945	4,519	14,783	9,967	—	9,462	—	(223)	10,010	149,871	149,871	—
55487	Capital Regional Airport Commission	689,000	64,000	75,000	15,275	9,645	22,425	—	49,458	—	46,950	37,282	25,848	46,532	743,661	743,661	—
55488	Northwestern Community Services Board	597,000	55,000	92,000	14,490	9,150	21,272	—	46,915	—	44,536	105,122	38,697	44,938	705,420	705,420	—
55489	Harrisonburg-Rockingham Community Services Board	520,000	48,000	69,000	11,512	7,269	16,899	—	37,272	—	35,382	38,208	22,571	36,323	560,430	560,430	—
55491	Middle Peninsula Regional Security Center	227,000	21,000	11,000	5,037	3,180	7,395	—	16,309	—	15,482	1,201	5,903	15,054	245,229	245,229	—
55492	Northern Neck Planning District Commission	22,000	2,000	1,000	505	318	741	—	1,634	—	1,551	267	619	935	24,572	24,572	—
55493	Planning District One Community Services Board	20,000	2,000	1,000	448	282	658	—	1,450	—	1,377	134	530	1,298	21,805	21,805	—
55494	Rockbridge Area Social Services Board	78,000	7,000	9,000	1,574	995	2,311	5,870	5,097	—	4,839	4,071	1,603	4,216	76,644	76,644	—
55495	Dinwiddie County Water Authority	43,000	4,000	2,000	923	583	1,354	1,335	2,987	—	2,836	—	790	2,505	44,913	44,913	—
55496	Rappahannock Rapidan Community Services	814,000	118,000	40,000	18,030	11,385	26,468	34,696	58,375	—	55,416	4,670	12,895	55,029	877,748	877,748	—
55498	Valley Community Services Board	820,000	86,000	40,000	18,110	11,434	26,586	7,753	58,635	—	55,662	2,535	18,642	55,938	881,653	881,653	—

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Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference		
													6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability			
					Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
55499	Eastern Shore Public Library	18,000	2,000	1,000	391	247	574	267	1,266	—	1,202	—	391	1,341	19,039	19,039	—
55500	Alexandria City Public Schools	651,000	75,000	32,000	13,480	8,511	19,790	45,564	43,646	—	41,433	—	6,149	41,607	656,276	656,276	—
55501	Albemarle County Public Schools	568,000	52,000	48,000	12,595	7,953	18,489	—	40,778	—	38,711	19,763	19,029	38,090	613,154	613,154	—
55502	Alleghany Highlands Public Schools	145,000	19,000	7,000	3,129	1,975	4,593	7,820	10,130	—	9,616	—	1,861	8,778	152,312	152,312	—
55503	Charlottesville City Public Schools	159,000	28,000	8,000	3,553	2,244	5,216	10,312	11,504	—	10,921	2,668	1,817	11,607	172,978	172,978	—
55504	Amherst County Public Schools	214,000	27,000	22,000	4,429	2,797	6,502	16,367	14,340	—	13,613	9,770	3,597	14,612	215,613	215,613	—
55505	Appomattox County Public Schools	56,000	5,000	3,000	1,086	686	1,595	5,870	3,517	—	3,339	—	123	2,856	52,886	52,886	—
55506	Arlington County Public Schools	1,735,000	160,000	229,000	39,348	24,848	57,764	—	127,400	—	120,941	161,824	82,299	120,886	1,915,618	1,915,618	—
55507	Augusta County Public Schools	205,000	36,000	10,000	4,486	2,832	6,585	14,008	14,524	—	13,787	—	1,588	14,609	218,379	218,379	—
55508	Bath County Public Schools	51,000	10,000	3,000	1,070	675	1,570	7,006	3,463	—	3,288	—	(274)	2,083	52,073	52,073	—
55509	Bedford County Public Schools	441,000	55,000	22,000	9,138	5,771	13,416	33,540	29,588	—	28,088	—	3,222	28,139	444,894	444,894	—
55510	Bland County Public Schools	31,000	9,000	2,000	592	372	869	8,488	1,916	—	1,818	—	(1,124)	1,487	28,802	28,802	—
55511	Botetourt County Public Schools	204,000	19,000	14,000	4,817	3,041	7,071	—	15,595	—	14,804	15,641	8,681	14,303	234,489	234,489	—
55512	Norfolk Public Schools	1,392,000	134,000	70,000	30,868	19,493	45,315	4,885	99,944	—	94,877	10,756	35,855	94,091	1,502,780	1,502,780	—
55513	Petersburg City Public Schools	188,000	31,000	9,000	3,974	2,510	5,834	17,436	12,868	—	12,215	—	469	12,316	193,482	193,482	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	Deferred	Less: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
						Deferred Inflows	Deferred Outflows	Expected vs Actual	Deferred Inflows	Deferred Inflows								
55514	Buckingham County Public Schools	68,000	6,000	3,000	1,491	942	2,188	267	4,827	—	4,582	—	1,630	4,575	72,576	72,576	—	
55515	Radford City Public Schools	28,000	3,000	1,000	602	379	883	533	1,948	—	1,849	—	578	2,688	29,290	29,290	—	
55516	Caroline County Public Schools	110,000	18,000	10,000	2,356	1,489	3,459	9,448	7,630	—	7,243	3,876	1,742	7,017	114,722	114,722	—	
55517	Carroll County Public Schools	164,000	52,000	8,000	3,436	2,169	5,044	35,706	11,125	—	10,561	—	(5,344)	10,704	167,283	167,283	—	
55518	Charles City County Public Schools	19,000	2,000	1,000	498	315	731	—	1,613	—	1,531	2,668	1,061	1,082	24,247	24,247	—	
55519	Charlotte County Public Schools	54,000	5,000	6,000	1,023	646	1,502	6,404	3,312	—	3,144	2,326	625	3,038	49,794	49,794	—	
55520	Chesterfield County Public Schools	1,371,000	448,000	138,000	36,183	22,849	53,117	249,640	117,151	—	111,212	298,075	26,701	110,834	1,761,516	1,761,516	—	
55521	Clarke County Public Schools	54,000	5,000	3,000	1,083	684	1,590	3,869	3,506	—	3,329	—	495	3,380	52,724	52,724	—	
55522	Winchester City Public Schools	182,000	17,000	13,000	3,984	2,516	5,849	800	12,900	—	12,246	3,101	5,240	12,368	193,970	193,970	—	
55523	Culpeper County Public Schools	361,000	33,000	33,000	7,992	5,046	11,732	—	25,876	—	24,564	14,164	12,855	24,610	389,079	389,079	—	
55524	Cumberland County Public Schools	55,000	5,000	3,000	1,153	728	1,693	2,001	3,734	—	3,544	—	924	3,487	56,140	56,140	—	
55525	Dickenson County Public Schools	104,000	18,000	5,000	2,300	1,452	3,376	6,202	7,446	—	7,068	667	919	7,814	111,956	111,956	—	
55526	Dinwiddie County Public Schools	146,000	26,000	7,000	3,466	2,190	5,088	10,079	11,223	—	10,654	9,873	2,838	10,017	168,748	168,748	—	
55528	Essex County Public Schools	52,000	5,000	3,000	1,019	644	1,497	4,537	3,301	—	3,133	—	298	3,404	49,631	49,631	—	
55530	Covington City Public Schools	29,000	3,000	1,000	692	436	1,016	—	2,240	—	2,127	1,868	1,130	2,537	33,684	33,684	—	

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
55531	Floyd County Public Schools	128,000	12,000	6,000	2,711	1,711	3,980	3,469	8,777	—	8,332	—	2,405	9,672	131,971	131,971	—
55532	Fluvanna County Public Schools	183,000	28,000	9,000	3,804	2,402	5,584	17,871	12,316	—	11,691	—	386	11,549	185,183	185,183	—
55533	Chesapeake City Public Schools	1,709,000	250,000	84,000	36,387	22,976	53,417	124,093	117,811	—	111,839	—	13,960	110,295	1,771,442	1,771,442	—
55534	Virginia Beach City Public Schools	3,604,000	413,000	176,000	78,707	49,702	115,543	88,749	254,833	—	241,913	—	67,629	240,951	3,831,723	3,831,723	—
55535	Giles County Public Schools	30,000	3,000	1,000	675	427	991	—	2,186	—	2,075	401	836	2,534	32,871	32,871	—
55536	Gloucester County Public Schools	241,000	69,000	12,000	5,519	3,485	8,101	36,826	17,868	—	16,962	8,539	(2,352)	16,425	268,661	268,661	—
55537	Goochland County Public Schools	61,000	13,000	3,000	1,411	890	2,071	5,427	4,567	—	4,335	2,801	543	4,776	68,671	68,671	—
55538	Grayson County Public Schools	77,000	17,000	4,000	1,588	1,002	2,331	11,876	5,141	—	4,880	—	(770)	5,159	77,295	77,295	—
55539	Greene County Public Schools	137,000	21,000	7,000	2,961	1,870	4,348	9,314	9,589	—	9,102	—	1,325	8,347	144,176	144,176	—
55540	Greensville County Public Schools	71,000	7,000	3,000	1,608	1,017	2,360	—	5,206	—	4,942	1,868	2,162	5,922	78,271	78,271	—
55541	Halifax County Public Schools	132,000	36,000	6,000	2,671	1,686	3,921	28,489	8,647	—	8,209	—	(3,591)	8,479	130,019	130,019	—
55542	Hanover County Public Schools	411,000	100,000	20,000	8,978	5,670	13,180	52,158	29,069	—	27,595	—	(3,842)	26,752	437,084	437,084	—
55543	Henrico County Public Schools	59,000	5,000	3,000	1,093	690	1,605	8,138	3,539	—	3,359	—	(295)	2,865	53,212	53,212	—
55544	Henry County Public Schools	286,000	26,000	25,000	6,040	3,814	8,867	10,139	19,556	—	18,564	8,528	7,378	18,119	294,047	294,047	—
55545	Highland County Public Schools	19,000	2,000	1,000	414	263	608	267	1,342	—	1,274	—	417	1,303	20,178	20,178	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
55546	Isle of Wight County Public Schools	128,000	17,000	6,000	3,683	2,328	5,407	3,993	11,926	—	11,322	34,686	9,653	11,852	179,324	179,324	—
55548	King George County Public Schools	202,000	24,000	31,000	4,536	2,864	6,659	4,071	14,686	—	13,941	20,016	9,604	14,297	220,820	220,820	—
55549	King and Queen County Public Schools	59,000	5,000	3,000	1,170	739	1,717	4,670	3,788	—	3,596	—	443	3,577	56,954	56,954	—
55550	King William County Public Schools	103,000	19,000	5,000	2,196	1,386	3,224	10,107	7,110	—	6,750	—	96	7,131	106,912	106,912	—
55551	Lancaster County Public Schools	68,000	6,000	3,000	1,504	950	2,208	—	4,870	—	4,623	401	1,770	4,775	73,227	73,227	—
55552	Lee County Public Schools	159,000	15,000	11,000	3,470	2,191	5,093	800	11,234	—	10,664	2,326	4,435	11,195	168,910	168,910	—
55553	Loudoun County Public Schools	4,622,000	465,000	410,000	108,843	68,731	159,784	30,236	352,406	—	334,540	434,097	201,462	333,045	5,298,866	5,298,866	—
55554	Louisa County Public Schools	301,000	38,000	15,000	6,314	3,987	9,269	21,082	20,443	—	19,407	—	2,830	18,637	307,391	307,391	—
55555	Lunenburg County Public Schools	51,000	5,000	3,000	1,106	699	1,624	934	3,582	—	3,401	—	1,072	2,829	53,863	53,863	—
55556	Madison County Public Schools	68,000	6,000	6,000	1,421	896	2,085	2,268	4,599	—	4,366	2,442	1,733	5,311	69,159	69,159	—
55557	Mathews County Public Schools	64,000	6,000	3,000	1,427	902	2,095	—	4,621	—	4,387	800	1,759	4,659	69,484	69,484	—
55558	Mecklenburg County Public Schools	88,000	8,000	22,000	2,002	1,265	2,939	—	6,483	—	6,154	16,223	6,728	5,909	97,473	97,473	—
55559	Middlesex County Public Schools	37,000	3,000	2,000	836	527	1,227	—	2,706	—	2,568	1,201	1,167	2,370	40,682	40,682	—
55560	Montgomery County Public Schools	358,000	146,000	18,000	7,634	4,822	11,207	102,002	24,718	—	23,465	—	(14,276)	22,575	371,667	371,667	—
55562	Nelson County Public Schools	130,000	12,000	6,000	2,821	1,782	4,141	1,601	9,134	—	8,671	—	2,880	8,999	137,341	137,341	—

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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, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
			PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability	Difference	
55563	New Kent County Public Schools	100,000	9,000	5,000	2,183	1,379	3,204	1,201	7,067	—	6,709	—	2,235	5,783	106,261	106,261	—
55565	Northampton County Public Schools	79,000	7,000	4,000	1,745	1,102	2,561	—	5,649	—	5,363	401	2,042	5,104	84,943	84,943	—
55566	Northumberland County Public Schools	58,000	5,000	3,000	1,223	773	1,796	2,135	3,961	—	3,760	—	979	3,215	59,558	59,558	—
55567	Nottoway County Public Schools	73,000	13,000	4,000	1,538	971	2,257	7,820	4,978	—	4,726	—	67	4,331	74,854	74,854	—
55568	Orange County Public Schools	249,000	29,000	12,000	5,452	3,442	8,003	5,987	17,651	—	16,756	—	4,547	16,663	265,407	265,407	—
55569	Page County Public Schools	149,000	20,000	7,000	3,199	2,020	4,696	8,121	10,357	—	9,832	—	1,607	10,030	155,730	155,730	—
55570	Patrick County Public Schools	143,000	13,000	7,000	3,008	1,900	4,416	4,936	9,740	—	9,246	—	2,465	9,738	146,453	146,453	—
55571	Pittsylvania County Public Schools	224,000	30,000	11,000	4,840	3,056	7,105	11,329	15,671	—	14,876	—	3,032	14,620	235,629	235,629	—
55572	Powhatan County Public Schools	136,000	22,000	7,000	2,871	1,813	4,215	12,281	9,296	—	8,825	—	496	8,655	139,782	139,782	—
55573	Prince Edward County Public Schools	48,000	6,000	2,000	1,143	722	1,678	1,551	3,701	—	3,514	3,735	1,541	3,745	55,652	55,652	—
55574	Prince George County Public Schools	295,000	57,000	14,000	7,410	4,680	10,879	24,347	23,993	—	22,777	36,688	9,583	22,960	360,765	360,765	—
55576	Prince William County Public Schools	4,637,000	447,000	280,000	101,071	63,823	148,376	55,372	327,244	—	310,653	41,090	114,786	308,603	4,920,528	4,920,528	—
55577	Pulaski County Public Schools	182,000	29,000	9,000	3,961	2,500	5,815	10,904	12,824	—	12,174	—	1,468	12,455	192,831	192,831	—
55578	Rappahannock County Public Schools	54,000	5,000	3,000	1,187	749	1,742	—	3,842	—	3,647	401	1,413	3,858	57,767	57,767	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference		
													6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability			
					Investment Experience	Expected Experience	Inflows Change In Assumptions	Inflows Change In Proportion	Expected Experience	Outflows Experience	Outflows Change In Assumptions	Outflows Change In Proportion	Employer OPEB Expense	Normal Employer Contribution	Net OPEB Liability	6/30/2019 Net OPEB Liability	
55579	Richmond County Public Schools	6,000	—	—	137	87	201	—	444	—	421	934	329	1,031	6,672	6,672	—
55580	Roanoke County Public Schools	252,000	29,000	12,000	5,161	3,259	7,576	19,728	16,710	—	15,862	—	1,641	16,239	251,250	251,250	—
55581	Rockbridge County Public Schools	105,000	25,000	5,000	2,213	1,397	3,248	16,037	7,164	—	6,801	—	(1,381)	6,964	107,725	107,725	—
55582	Rockingham County Public Schools	649,000	83,000	32,000	14,249	8,997	20,918	18,714	46,135	—	43,796	—	11,143	44,492	693,704	693,704	—
55583	Russell County Public Schools	210,000	31,000	10,000	4,442	2,806	6,521	16,818	14,383	—	13,654	—	1,269	13,455	216,264	216,264	—
55584	Scott County Public Schools	175,000	22,000	9,000	3,854	2,432	5,658	4,885	12,478	—	11,845	533	3,329	11,733	187,623	187,623	—
55585	Shenandoah County Public Schools	285,000	54,000	14,000	6,271	3,959	9,205	22,407	20,303	—	19,273	—	1,475	18,934	305,275	305,275	—
55586	Smyth County Public Schools	174,000	29,000	9,000	3,647	2,304	5,353	17,899	11,807	—	11,209	—	137	10,415	177,535	177,535	—
55587	Southampton County Public Schools	64,000	16,000	7,000	1,360	859	1,997	10,542	4,405	—	4,181	3,101	122	3,821	66,230	66,230	—
55588	Spotsylvania County Public Schools	743,000	90,000	36,000	16,576	10,467	24,333	16,786	53,668	—	50,947	8,405	16,047	50,944	806,961	806,961	—
55589	Stafford County Public Schools	696,000	64,000	34,000	15,292	9,657	22,449	1,734	49,512	—	47,002	—	16,912	45,820	744,474	744,474	—
55590	Surry County Public Schools	76,000	7,000	4,000	1,641	1,037	2,409	1,868	5,314	—	5,044	—	1,500	4,004	79,899	79,899	—
55591	Sussex County School Board	72,000	16,000	4,000	1,534	969	2,252	9,779	4,967	—	4,716	—	(819)	3,638	74,692	74,692	—
55592	Tazewell County Public Schools	303,000	57,000	15,000	6,033	3,810	8,857	48,302	19,534	—	18,544	—	(3,684)	18,670	293,722	293,722	—
55593	Warren County Public Schools	156,000	21,000	8,000	3,346	2,112	4,912	9,835	10,833	—	10,284	—	1,694	8,717	162,889	162,889	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
			PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	Expected Experience	Investment Experience	Change In Assumptions	Change In Proportion	Employer OPEB Expense	Normal Employer Contribution	Net OPEB Liability	6/30/2019 Net OPEB Liability	
55595	Washington County Public Schools	209,000	33,000	10,000	4,646	2,933	6,821	11,398	15,043	—	14,280	1,868	2,985	14,188	226,190	226,190	—
55596	Westmoreland County Public Schools	57,000	8,000	3,000	1,177	742	1,727	5,243	3,809	—	3,616	—	242	3,499	57,279	57,279	—
55597	Wise County Public Schools	118,000	29,000	6,000	2,664	1,681	3,911	14,382	8,625	—	8,188	2,535	(139)	7,878	129,693	129,693	—
55598	Wythe County Public Schools	108,000	10,000	9,000	2,387	1,505	3,504	—	7,727	—	7,335	3,235	3,614	7,328	116,187	116,187	—
55599	York County Public Schools	516,000	75,000	25,000	11,124	7,025	16,330	30,987	36,017	—	34,191	—	5,277	34,465	541,554	541,554	—
55600	Accomack County Public Schools	237,000	28,000	12,000	5,067	3,200	7,439	10,489	16,407	—	15,575	—	3,546	15,640	246,693	246,693	—
55601	Bristol VA Public Schools	74,000	7,000	42,000	1,681	1,063	2,468	—	5,444	—	5,168	32,195	9,285	4,029	81,851	81,851	—
55602	Buena Vista City Public Schools	30,000	3,000	1,000	605	383	888	2,268	1,959	—	1,860	—	256	2,478	29,453	29,453	—
55603	Amelia County Public Schools	70,000	9,000	3,000	1,467	927	2,154	5,261	4,751	—	4,510	—	429	4,444	71,437	71,437	—
55605	Danville City Public Schools	154,000	18,000	16,000	3,847	2,429	5,648	3,101	12,456	—	11,825	24,657	8,329	10,944	187,298	187,298	—
55606	Franklin City Public Schools	33,000	3,000	2,000	759	479	1,114	—	2,457	—	2,332	1,335	1,105	1,938	36,939	36,939	—
55608	Harrisonburg City Public Schools	173,000	18,000	21,000	3,958	2,499	5,810	1,551	12,814	—	12,164	16,322	7,504	12,318	192,668	192,668	—
55609	Hopewell City Public Schools	164,000	15,000	16,000	3,683	2,328	5,407	—	11,926	—	11,322	10,116	6,315	11,937	179,324	179,324	—
55610	Lynchburg City Public Schools	306,000	42,000	15,000	6,251	3,947	9,176	30,182	20,238	—	19,212	—	412	19,007	304,299	304,299	—
55611	Fauquier County Public Schools	598,000	71,000	41,000	13,641	8,614	20,025	13,026	44,166	—	41,927	29,048	18,803	42,551	664,087	664,087	—
55612	Brunswick County Public Schools	90,000	11,000	4,000	1,835	1,158	2,694	8,046	5,941	—	5,640	—	459	5,970	89,337	89,337	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability	Difference
						Deferred Inflows	Less: FY 2019 Deferred	LESS: FY 2019 Deferred	PLUS: FY 2019 Deferred	PLUS: FY 2019 Deferred	PLUS: FY 2019 Deferred			6/30/2019 Net OPEB	6/30/2019 Actual			
55613	PD Pruden Vocational- Technical Center	—	5,000	—	—	—	—	4,071	—	—	—	(929)	—	—	—	—	—	—
55614	Portsmouth City Public Schools	621,000	97,000	30,000	13,133	8,293	19,279	53,346	42,521	—	40,365	—	2,639	40,121	639,353	639,353	—	—
55615	Campbell County Public Schools	256,000	24,000	12,000	5,672	3,581	8,327	—	18,365	—	17,434	2,001	6,770	18,843	276,147	276,147	—	—
55616	Richmond Public Schools	829,000	114,000	48,000	17,929	11,322	26,321	42,402	58,051	—	55,108	5,699	10,544	53,562	872,866	872,866	—	—
55617	Roanoke City Schools	293,000	27,000	44,000	7,334	4,630	10,766	—	23,744	—	22,540	59,621	20,631	22,784	357,022	357,022	—	—
55619	Staunton City Public Schools	90,000	8,000	4,000	1,962	1,241	2,880	667	6,353	—	6,031	—	2,087	6,200	95,521	95,521	—	—
55620	Suffolk City Public Schools	541,000	50,000	31,000	12,384	7,821	18,180	—	40,097	—	38,064	22,821	18,637	38,332	602,902	602,902	—	—
55622	Craig County Public Schools	25,000	2,000	1,000	528	333	775	1,201	1,710	—	1,623	—	370	1,155	25,711	25,711	—	—
55623	Martinsville City Public Schools	39,000	4,000	2,000	836	527	1,227	800	2,706	—	2,568	—	792	2,994	40,682	40,682	—	—
55624	Appomattox Regional Governor's School	8,000	1,000	—	167	106	245	267	541	—	514	—	138	1,272	8,136	8,136	—	—
55625	Colonial Heights City Public Schools	102,000	9,000	10,000	2,199	1,389	3,229	2,268	7,121	—	6,760	3,876	3,177	5,775	107,074	107,074	—	—
55632	Manassas City Public Schools	275,000	67,000	13,000	5,983	3,779	8,783	35,618	19,372	—	18,390	—	(2,806)	18,512	291,281	291,281	—	—
55633	Franklin County Public Schools	441,000	41,000	28,000	9,713	6,134	14,260	267	31,450	—	29,855	4,652	12,247	28,947	472,883	472,883	—	—
55634	Frederick County Public Schools	706,000	65,000	35,000	16,054	10,137	23,568	—	51,979	—	49,344	20,812	22,001	48,802	781,575	781,575	—	—
55635	Salem City Public Schools	102,000	9,000	7,000	2,119	1,338	3,111	5,604	6,861	—	6,513	1,551	1,787	5,371	103,169	103,169	—	—
55636	Manassas Park City Public Schools	105,000	12,000	5,000	2,333	1,474	3,425	1,551	7,554	—	7,171	667	2,306	7,331	113,584	113,584	—	—

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Finance Division

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
55637	Newport News Public Schools	787,000	73,000	234,000	19,039	12,022	27,950	—	61,644	—	58,518	224,945	73,479	58,684	926,891	926,891	—
55708	Waynesboro City Public Schools	67,000	6,000	5,000	1,471	928	2,159	—	4,762	—	4,520	1,685	2,132	4,942	71,599	71,599	—
55710	Valley Vocational-Technical Center	6,000	—	—	127	80	186	—	411	—	390	533	243	1,000	6,184	6,184	—
55711	New Horizons Regional Education Center	25,000	2,000	6,000	562	354	824	—	1,818	—	1,726	4,071	1,562	1,099	27,338	27,338	—
55713	Galax City Public Schools	41,000	4,000	2,000	896	565	1,315	—	2,900	—	2,753	267	1,060	3,594	43,610	43,610	—
55714	Norton City Public Schools	17,000	2,000	1,000	411	259	604	—	1,331	—	1,264	1,335	713	1,354	20,015	20,015	—
55802	Williamsburg-James City County Public Schools	428,000	61,000	21,000	9,984	6,304	14,657	17,794	32,326	—	30,687	22,680	11,303	30,193	486,064	486,064	—
55803	Poquoson City Public Schools	42,000	4,000	2,000	916	578	1,344	401	2,965	—	2,815	—	957	2,910	44,588	44,588	—
55806	Fredericksburg City Public Schools	102,000	9,000	5,000	2,233	1,410	3,278	1,068	7,229	—	6,863	—	2,317	5,719	108,701	108,701	—
55807	Hampton City Public Schools	342,000	46,000	36,000	6,876	4,340	10,094	37,511	22,261	—	21,133	15,468	3,055	20,367	334,729	334,729	—
55813	Buchanan County Public Schools	163,000	42,000	8,000	3,436	2,169	5,044	27,442	11,125	—	10,561	—	(2,815)	10,497	167,283	167,283	—
55814	Jackson River Technical Center	6,000	1,000	—	110	70	162	533	357	—	339	—	24	1,475	5,370	5,370	—
55815	Northern Neck Regional Vocational Center	3,000	—	—	64	40	93	—	206	—	195	—	72	185	3,091	3,091	—
55858	Peumansend Creek Regional Jail Authority	—	—	—	1,397	882	2,051	—	4,524	—	4,294	55,765	12,038	4,271	68,020	68,020	—
55859	Williamsburg Area Transit Authority	—	—	—	1,651	1,042	2,424	—	5,346	—	5,075	65,905	14,226	5,048	80,387	80,387	—

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, 2019

Employer	Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	Deferred	Less: FY 2019	LESS: FY 2019	Deferred	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
							Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows							
55860	Middle Peninsula Juvenile Detention Commission	—	—	—	1,939	1,224	2,846	—	6,277	5,959	77,378	16,703	5,926	94,382	94,382	—			
55862	Crater Criminal Justice Training Academy	22,000	2,000	20,000	505	318	741	—	1,634	—	1,551	16,170	4,508	1,727	24,572	24,572	—		
55863	Central Shenandoah Criminal Justice Training Academy	31,000	3,000	29,000	682	431	1,001	—	2,208	—	2,096	22,596	6,490	3,080	33,196	33,196	—		
55864	New River Valley Emergency Comm Regional Authority	124,000	11,000	105,000	2,714	1,715	3,984	667	8,788	—	8,342	76,753	25,181	7,850	132,134	132,134	—		
55865	Maury Service Authority	57,000	5,000	50,000	1,431	903	2,100	—	4,632	—	4,397	44,143	13,343	4,434	69,647	69,647	—		
55866	Hampton Roads Transportation Accountability Commission	20,000	2,000	12,000	438	276	643	134	1,418	—	1,346	8,528	2,941	1,425	21,317	21,317	—		
55867	Pamunkey Regional Library	94,000	9,000	16,000	1,955	1,235	2,871	4,537	6,331	—	6,010	8,761	3,592	5,901	95,195	95,195	—		
55868	Northern Virginia Transportation Authority	84,000	8,000	26,000	1,872	1,181	2,748	—	6,060	—	5,753	18,301	6,918	6,104	91,127	91,127	—		
55869	RSW Regional Jail Authority	370,000	67,000	28,000	8,396	5,303	12,326	25,584	27,186	—	25,807	18,280	5,809	25,704	408,769	408,769	—		
55870	Bedford Regional Water Authority	227,000	21,000	27,000	5,285	3,336	7,758	—	17,110	—	16,243	24,455	11,445	16,603	257,271	257,271	—		
55871	Portsmouth Redevelopment and Housing Authority	283,000	50,000	14,000	5,341	3,374	7,841	54,404	17,294	—	16,417	—	(5,720)	15,994	260,037	260,037	—		
55872	Southwest Regional Recreation Authority	34,000	3,000	19,000	846	533	1,241	—	2,738	—	2,599	16,965	4,791	1,303	41,170	41,170	—		
55873	Roanoke Redevelopment and Housing Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
55874	Meherrin Regional Jail Authority	395,000	79,000	19,000	9,693	6,121	14,230	33,881	31,385	—	29,793	40,291	9,366	30,003	471,907	471,907	—		
55875	Woodway Water Authority	17,000	2,000	1,000	371	233	545	267	1,201	—	1,140	—	368	1,230	18,063	18,063	—		

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For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	LESS: FY 2019 Less: FY 2019 Deferred	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
55876	Bristol Virginia Utilities Authority (BVU)	580,000	125,000	28,000	7,578	4,784	11,124	264,388	24,534	—	23,290	—	(44,971)	23,078	368,901	368,901	—
55877	Washington Metropolitan Area Transit Commission	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55878	Mount Rogers Community Services Board	1,805,000	166,000	207,000	41,504	26,208	60,929	—	134,380	—	127,567	165,080	84,835	126,645	2,020,576	2,020,576	—
55879	Lonesome Pine Soil & Water Conservation District	3,000	—	—	77	48	113	—	249	—	236	134	112	(250)	3,743	3,743	—
55880	Big Sandy Soil & Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55881	Virginia's Region 2000 Local Government Council	140,000	26,000	23,000	3,099	1,956	4,549	10,079	10,032	—	9,524	13,559	3,646	9,231	150,847	150,847	—
55882	Middle Peninsula Planning District Commission	16,000	8,000	1,000	318	200	466	7,090	1,028	—	976	—	(1,295)	176	15,459	15,459	—
55883	Western Virginia Regional Jail Authority	648,000	66,000	38,000	14,373	9,076	21,100	4,652	46,536	—	44,177	8,887	16,719	43,393	699,725	699,725	—
55884	Halifax Service Authority	94,000	12,000	5,000	2,126	1,342	3,121	2,442	6,883	—	6,534	1,601	2,138	5,631	103,494	103,494	—
55886	Russell County Public Service Authority	36,000	3,000	2,000	859	542	1,261	—	2,781	—	2,640	2,001	1,344	1,283	41,821	41,821	—
55887	Piedmont Community Services Board	846,000	84,000	76,000	20,460	12,920	30,035	4,652	66,243	—	62,885	102,136	42,037	63,184	996,050	996,050	—
55888	Blue Ridge Behavioral Health Care	1,117,000	103,000	86,000	24,060	15,192	35,320	20,546	77,899	—	73,949	25,005	29,260	73,688	1,171,307	1,171,307	—
55889	Skyline Soil and Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55890	Middle River Regional Jail Authority	554,000	51,000	70,000	12,280	7,755	18,028	—	39,761	—	37,745	37,433	23,212	37,230	597,858	597,858	—
55891	Tidewater Soil and Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
55892	Big Stone Gap Redevelopment and Housing Authority	—	—	—	458	290	672	—	1,483	—	1,407	18,278	3,945	1,400	22,293	22,293	—
55893	Eastern Shore Soil and Water Conservation District	14,000	1,000	1,000	211	132	309	3,469	682	—	647	—	(414)	542	10,252	10,252	—
55894	Town of Boykins	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55895	Town of Gordonsville	54,000	9,000	3,000	1,207	762	1,771	3,101	3,907	—	3,709	1,201	686	3,917	58,745	58,745	—
55896	Virginia Resources Authority	104,000	17,000	5,000	2,487	1,571	3,651	5,699	8,052	—	7,644	8,138	3,029	8,386	121,069	121,069	—
55897	Prince William County Services Authority	1,951,000	180,000	240,000	44,419	28,049	65,208	—	143,817	—	136,526	176,057	89,518	136,768	2,162,474	2,162,474	—
55898	Western Virginia Water Authority	813,000	75,000	75,000	18,076	11,415	26,537	—	58,527	—	55,560	34,205	29,568	54,806	880,026	880,026	—
55899	Shenandoah Valley Regional Airport Commission	52,000	5,000	3,000	1,167	735	1,713	—	3,777	—	3,585	667	1,440	3,063	56,791	56,791	—
55900	Alleghany Highlands Community Services Board	239,000	27,000	12,000	5,178	3,270	7,601	7,345	16,764	—	15,914	—	4,061	15,281	252,064	252,064	—
55901	Brunswick Industrial Development Authority	6,000	4,000	—	237	150	348	2,442	768	—	729	3,735	411	912	11,554	11,554	—
55902	Northern Neck-Essex County Group Home Commission	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55904	Highlands Juvenile Detention Center Commission	153,000	21,000	7,000	3,456	2,183	5,074	5,543	11,190	—	10,623	3,735	3,140	11,172	168,260	168,260	—
55905	Goochland-Powhatan Community Services Board	185,000	22,000	15,000	4,155	2,624	6,099	4,071	13,452	—	12,770	7,720	5,678	12,401	202,270	202,270	—
55906	Suffolk Redevelopment and Housing Authority	94,000	20,000	10,000	2,062	1,302	3,028	9,462	6,677	—	6,339	4,071	607	5,437	100,403	100,403	—

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For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	Less: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Outflows Change In Assumptions	PLUS: FY 2019 Outflows Change In Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference
						Deferred Inflows	Deferred Change In Assumptions	Deferred Change In Proportion	Expected vs Actual Experience						Expected vs Actual Experience	6/30/2019 Net OPEB Liability	
55908	Lee County Redevelopment and Housing Authority	25,000	2,000	1,000	501	316	736	2,001	1,623	—	1,541	—	189	1,390	24,409	24,409	—
55909	Henry County Public Service Authority	186,000	17,000	9,000	4,158	2,626	6,104	—	13,463	—	12,780	2,268	5,113	12,304	202,432	202,432	—
55910	Southside Planning District Commission	40,000	4,000	2,000	909	574	1,335	—	2,944	—	2,794	1,734	1,350	3,743	44,261	44,261	—
55911	Industrial Development Authority	61,000	6,000	7,000	1,317	832	1,933	1,601	4,264	—	4,048	3,101	2,083	3,699	64,114	64,114	—
55912	Augusta County Service Authority	431,000	40,000	30,000	9,443	5,963	13,862	1,734	30,573	—	29,023	6,978	12,341	29,211	459,702	459,702	—
55914	Rappahannock Juvenile Detention Commission	269,000	25,000	16,000	6,327	3,997	9,289	—	20,487	—	19,448	18,735	10,885	19,901	308,041	308,041	—
55915	Cumberland Plateau Regional Housing Authority	44,000	4,000	2,000	926	585	1,359	1,068	2,998	—	2,846	—	844	3,674	45,076	45,076	—
55917	Bedford County Public Service Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55918	Amherst County Service Authority	79,000	12,000	8,000	1,798	1,136	2,640	4,071	5,822	—	5,527	6,036	2,548	5,741	87,547	87,547	—
55919	Pepper's Ferry Regional Wastewater Treatment Authority	79,000	21,000	4,000	1,939	1,224	2,846	11,165	6,277	—	5,959	7,338	727	4,745	94,382	94,382	—
55920	Rappahannock Regional Jail Authority	1,115,000	197,000	54,000	23,428	14,794	34,393	118,882	75,853	—	72,008	—	(995)	72,818	1,140,551	1,140,551	—
55921	Thomas Jefferson Planning District Commission	51,000	5,000	8,000	1,080	681	1,585	1,335	3,496	—	3,318	4,885	2,082	4,539	52,561	52,561	—
55922	Piedmont Regional Jail	388,000	36,000	44,000	7,564	4,777	11,104	38,689	24,491	—	23,249	20,004	6,263	23,623	368,250	368,250	—
55923	Nelson County Services Authority	74,000	7,000	4,000	1,538	971	2,257	3,735	4,978	—	4,726	—	1,032	4,381	74,854	74,854	—

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														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
			PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability	Difference	
55924	Coeburn-Norton-Wise Regional Water	45,000	4,000	2,000	986	623	1,448	267	3,193	—	3,031	—	1,061	2,957	48,004	48,004	—
55925	Fauquier County Water & Sanitation Authority	240,000	25,000	23,000	5,285	3,336	7,758	2,442	17,110	—	16,243	8,795	7,921	15,977	257,271	257,271	—
55926	Scott County Soil & Water Conservation District	10,000	1,000	—	234	149	343	—	758	—	719	401	339	1,100	11,391	11,391	—
55927	New River Resource Authority	84,000	8,000	4,000	1,899	1,198	2,787	—	6,147	—	5,835	2,668	2,640	6,977	92,429	92,429	—
55928	Scott County Water & Sewerage Authority	70,000	6,000	3,000	1,541	973	2,262	267	4,989	—	4,736	—	1,687	4,352	75,017	75,017	—
55929	Greensville County Water & Sewer Authority	91,000	13,000	4,000	2,062	1,302	3,028	4,071	6,677	—	6,339	2,135	1,796	6,081	100,403	100,403	—
55930	Petersburg Redevelopment & Housing Authority	93,000	13,000	5,000	1,995	1,260	2,929	4,835	6,461	—	6,133	—	1,025	6,452	97,148	97,148	—
55931	Central Rappahannock Regional Library	348,000	41,000	29,000	7,845	4,953	11,517	6,978	25,400	—	24,112	16,974	10,403	23,677	381,919	381,919	—
55932	Virginia Coalfield Economic Development Authority	25,000	2,000	1,000	555	350	815	134	1,797	—	1,705	—	600	1,235	27,013	27,013	—
55933	Central Virginia Regional Jail	476,000	44,000	79,000	10,348	6,536	15,192	5,337	33,506	—	31,807	43,416	23,248	31,762	503,802	503,802	—
55934	Thomas Jefferson Soil & Water Conservation District	32,000	3,000	2,000	552	348	810	6,137	1,786	—	1,695	—	(529)	1,255	26,850	26,850	—
55936	Piedmont Planning District Commission	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55937	Wythe-Grayson Regional Library	21,000	2,000	4,000	458	290	672	267	1,483	—	1,407	2,326	1,140	1,376	22,293	22,293	—
55938	Colonial Soil & Water Conservation District	15,000	1,000	6,000	371	233	545	—	1,201	—	1,140	5,344	1,817	290	18,063	18,063	—

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														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
			PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability	Difference	
55939	Rivanna Solid Waste Authority	36,000	3,000	2,000	1,116	705	1,639	—	3,615	—	3,431	13,340	3,761	3,336	54,351	54,351	—
55940	Monacan Soil & Water Conservation District	12,000	1,000	1,000	267	170	393	—	866	—	822	—	301	141	13,018	13,018	—
55941	Robert E. Lee Soil & Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55942	Virginia Soil & Water Conservation	14,000	1,000	1,000	284	179	417	533	920	—	873	—	220	768	13,832	13,832	—
55944	Central Virginia Waste Management Authority	43,000	4,000	2,000	943	594	1,384	—	3,052	—	2,897	533	1,162	3,834	45,889	45,889	—
55945	Lonesome Pine Regional Library	65,000	12,000	3,000	1,247	788	1,830	11,838	4,037	—	3,832	—	(1,154)	4,315	60,697	60,697	—
55946	Virginia Peninsulas Public Service Authority	122,000	14,000	6,000	2,661	1,681	3,906	2,843	8,615	—	8,178	—	2,366	8,538	129,530	129,530	—
55947	Tidewater Regional Group Home Commission	185,000	30,000	14,000	3,727	2,353	5,471	24,325	12,067	—	11,455	3,876	331	11,412	181,441	181,441	—
55948	Virginia Highlands Airport Commission	19,000	2,000	1,000	455	287	667	—	1,472	—	1,397	1,335	762	1,426	22,131	22,131	—
55949	Western Tidewater Regional Jail	587,000	54,000	41,000	12,097	7,639	17,758	33,219	39,166	—	37,180	9,653	9,749	36,128	588,907	588,907	—
55950	Scott County Redevelopment & Housing Authority	21,000	7,000	1,000	455	287	667	4,676	1,472	—	1,397	—	(762)	891	22,131	22,131	—
55951	Handley Regional Library	49,000	5,000	2,000	1,103	696	1,619	—	3,571	—	3,390	934	1,418	4,195	53,700	53,700	—
55952	Northern Neck Regional Jail	268,000	28,000	13,000	5,970	3,770	8,764	2,326	19,329	—	18,349	3,202	6,656	19,076	290,630	290,630	—
55953	Montgomery Regional Solid Waste Authority	54,000	5,000	3,000	1,240	784	1,820	—	4,015	—	3,812	1,734	1,723	3,068	60,372	60,372	—
55954	Potomac & Rappahannock Transportation Comm	709,000	65,000	77,000	15,463	9,764	22,699	5,870	50,064	—	47,526	32,562	25,766	46,349	752,773	752,773	—

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For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
					Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
55955	Giles County Public Service Authority	34,000	12,000	2,000	755	477	1,109	6,978	2,446	—	2,322	667	(1,046)	2,294	36,776	36,776	—
55956	South Central Wastewater Authority	139,000	13,000	12,000	2,938	1,856	4,313	4,936	9,513	—	9,031	4,071	3,315	8,850	143,037	143,037	—
55957	Wise County Redevelopment and Housing Authority	52,000	5,000	3,000	1,083	684	1,590	2,535	3,506	—	3,329	—	745	2,964	52,724	52,724	—
55958	Prince William Soil & Water Conservation District	15,000	1,000	1,000	348	219	510	—	1,126	—	1,068	800	542	536	16,923	16,923	—
55959	Hampton Roads Regional Jail Authority	945,000	137,000	46,000	20,420	12,893	29,976	54,754	66,113	—	62,761	—	10,026	62,760	994,097	994,097	—
55960	Russell County Water & Sewage Authority	21,000	10,000	3,000	418	264	613	8,114	1,353	—	1,284	1,551	(867)	1,571	20,341	20,341	—
55961	Pamunkey Regional Jail	461,000	59,000	23,000	9,690	6,119	14,225	31,081	31,374	—	29,783	—	3,822	29,120	471,744	471,744	—
55962	Charlottesville - Albemarle Airport Authority	147,000	14,000	14,000	3,744	2,363	5,496	—	12,121	—	11,506	25,577	9,251	11,598	182,254	182,254	—
55963	Virginia Peninsula Regional Jail	399,000	56,000	20,000	8,487	5,359	12,459	26,875	27,478	—	26,085	—	3,340	25,560	413,163	413,163	—
55964	Virginia Biotechnology Research Park Authority	44,000	4,000	4,000	1,096	694	1,609	—	3,550	—	3,370	6,221	2,561	2,928	53,375	53,375	—
55965	Peumansend Creek Regional Jail	—	354,000	—	—	—	—	285,559	—	—	—	—	(68,441)	—	—	—	—
55966	Blue Ridge Regional Jail Authority	1,182,000	177,000	58,000	24,665	15,575	36,208	107,622	79,858	—	75,809	—	3,097	74,934	1,200,760	1,200,760	—
55967	Rockingham Regional Library	56,000	5,000	7,000	1,350	854	1,982	—	4,372	—	4,151	8,304	3,397	4,296	65,742	65,742	—
55968	Albemarle-Charlottesville Regional Jail	616,000	60,000	38,000	13,343	8,427	19,588	11,247	43,203	—	41,012	6,202	14,629	40,837	649,604	649,604	—
55969	Culpeper Soil & Water Conservation District	39,000	4,000	8,000	799	504	1,173	2,268	2,587	—	2,455	4,652	1,822	2,880	38,892	38,892	—

Virginia Retirement System

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For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019 Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Less: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	PLUS: FY 2019 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions	PLUS: FY 2019 Deferred Outflows Change In Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference
															6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
55970	New River Valley Regional Jail	714,000	76,000	35,000	13,775	8,699	20,221	84,865	44,599	—	42,338	—	(1,187)	42,594	670,596	670,596	—
55971	Sussex Service Authority	73,000	7,000	4,000	1,564	989	2,296	2,001	5,065	—	4,808	—	1,387	4,254	76,156	76,156	—
55972	Big Water Soil & Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55973	Peter Francisco Soil & Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55974	Peaks of Otter Soil & Water Conservation District	3,000	3,000	—	67	41	98	2,442	216	—	205	—	(483)	36	3,254	3,254	—
55975	New River Soil & Water Conservation District	7,000	1,000	—	187	118	275	—	606	—	575	1,601	511	1,601	9,112	9,112	—
55977	Southside Regional Jail	150,000	21,000	7,000	3,078	1,945	4,519	14,082	9,967	—	9,462	—	411	10,345	149,871	149,871	—
55978	Evergreen Soil & Water Conservation District	9,000	1,000	—	201	126	294	—	649	—	616	—	226	1,107	9,763	9,763	—
55979	Roanoke Higher Education Authority	69,000	6,000	3,000	1,544	975	2,267	—	5,000	—	4,746	1,335	1,991	5,106	75,180	75,180	—
55981	John Marshall Soil & Water Conservation District	22,000	2,000	1,000	455	287	667	1,335	1,472	—	1,397	—	262	1,256	22,131	22,131	—
55982	Daniel Boone Soil & Water Conservation District	11,000	1,000	1,000	241	152	353	—	779	—	740	—	271	327	11,717	11,717	—
55983	Southside Community Services Board	546,000	68,000	34,000	12,160	7,679	17,851	14,654	39,371	—	37,375	11,431	13,060	36,893	592,000	592,000	—
55984	Northern Shenandoah Valley Regional Commission	40,000	4,000	2,000	946	596	1,389	—	3,063	—	2,907	2,135	1,466	2,588	46,052	46,052	—
55985	Tazewell Soil & Water Conservation District	9,000	1,000	—	197	125	290	267	639	—	606	—	172	938	9,600	9,600	—
55987	Richmond Regional Planning District Commission	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Inflows Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
						Deferred Inflows	Less: FY 2019 Deferred Change In Assumptions	LESS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows			6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
55988	Henricopolis Soil & Water Conservation District	10,000	1,000	—	214	136	314	267	693	—	658	—	191	1,196	10,415	10,415	—
55989	Piedmont Regional Juvenile Detention Center	50,000	5,000	5,000	1,120	707	1,644	—	3,625	—	3,442	2,843	1,895	3,821	54,513	54,513	—
55990	Roanoke River Service Authority	23,000	2,000	1,000	518	326	761	—	1,677	—	1,592	533	684	1,658	25,223	25,223	—
55991	Lee County Public Service Authority	47,000	4,000	2,000	1,136	718	1,668	—	3,680	—	3,493	4,803	2,182	4,309	55,327	55,327	—
55992	Blue Ridge Juvenile Detention Center	161,000	15,000	19,000	3,443	2,174	5,054	3,469	11,147	—	10,582	8,878	5,352	11,210	167,609	167,609	—
55993	Ferrum Water & Sewage Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55994	Wise County Public Service Authority	80,000	7,000	6,000	1,758	1,111	2,581	—	5,693	—	5,404	1,551	2,431	5,034	85,595	85,595	—
55995	Holston River Soil & Water Conservation District	—	—	—	120	76	177	—	390	—	370	4,803	1,037	369	5,858	5,858	—
55996	New River Valley Community Services Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55997	Institute for Advanced Learning and Research	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55998	Southwest Virginia Regional Jail Authority	1,228,000	159,000	60,000	25,848	16,323	37,945	83,023	83,689	—	79,446	—	9,912	78,543	1,258,365	1,258,365	—
55999	Clinch Valley Soil & Water Conservation District	8,000	1,000	—	147	92	216	401	476	—	452	—	91	2,003	7,160	7,160	—
59212	City of Norfolk - Insurance Only Employees	15,317,000	1,798,000	749,000	332,656	210,061	488,347	488,575	1,077,056	—	1,022,450	—	265,496	1,016,484	16,194,879	16,194,879	—
59214	City of Portsmouth - Insurance Only Employees	191,000	137,000	9,000	3,770	2,382	5,535	111,772	12,208	—	11,589	—	(23,892)	11,890	183,556	183,556	—

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															6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
59216	City of Richmond - Insurance Only Employees	14,240,000	2,314,000	696,000	314,519	198,609	461,722	797,808	1,018,334	—	966,706	44,693	158,715	961,867	15,311,923	15,311,923	—
59217	City of Roanoke - Insurance Only Employees	5,770,000	721,000	282,000	124,974	78,918	183,465	232,563	404,635	—	384,120	—	88,576	382,226	6,084,185	6,084,185	—
59617	Roanoke City Schools - Insurance Only Employees	141,000	81,000	7,000	2,741	1,730	4,024	68,116	8,874	—	8,424	—	(14,065)	8,186	133,436	133,436	—
70156	Department of State Police	51,000	5,000	2,000	1,050	662	1,541	2,535	3,398	—	3,226	—	707	4,447	51,096	51,096	—
70203	Woodrow Wilson Rehabilitation Center	30,000	3,000	1,000	618	391	908	1,335	2,002	—	1,901	—	447	2,994	30,104	30,104	—
70204	The College of William and Mary	77,000	10,000	11,000	1,899	1,198	2,787	2,442	6,147	—	5,835	13,431	4,657	5,315	92,429	92,429	—
70207	University of Virginia - Academic Division	216,000	20,000	21,000	4,693	2,963	6,889	2,401	15,194	—	14,424	7,753	7,086	14,043	228,468	228,468	—
70208	Virginia Polytechnic Institute and State University	183,000	28,000	9,000	3,917	2,475	5,751	13,564	12,684	—	12,041	—	1,276	11,578	190,716	190,716	—
70211	Virginia Military Institute	34,000	6,000	4,000	902	571	1,325	2,442	2,922	—	2,774	7,421	2,009	1,950	43,936	43,936	—
70212	Virginia State University	60,000	6,000	5,000	1,477	933	2,169	—	4,783	—	4,541	7,955	3,316	5,090	71,926	71,926	—
70213	Norfolk State University	91,000	11,000	20,000	1,675	1,058	2,458	15,782	5,422	—	5,147	12,404	2,423	4,897	81,526	81,526	—
70214	Longwood University	60,000	6,000	5,000	1,337	844	1,963	—	4,329	—	4,109	1,685	1,981	3,869	65,091	65,091	—
70215	University of Mary Washington	75,000	7,000	18,000	1,571	992	2,306	2,801	5,086	—	4,829	11,165	4,080	5,009	76,481	76,481	—
70216	James Madison University	121,000	11,000	6,000	2,824	1,784	4,146	—	9,145	—	8,681	5,870	4,285	7,723	137,504	137,504	—
70217	Radford University	77,000	18,000	6,000	1,865	1,179	2,738	8,955	6,039	—	5,733	8,889	1,883	6,006	90,801	90,801	—
70221	Old Dominion University	180,000	17,000	16,000	3,864	2,441	5,672	3,335	12,511	—	11,876	5,427	5,302	12,692	188,112	188,112	—
70236	Virginia Commonwealth University	341,000	31,000	20,000	7,885	4,980	11,575	—	25,530	—	24,235	17,668	12,440	23,561	383,872	383,872	—

Virginia Retirement System

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In	LESS: FY 2019 Deferred Change In	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	Expected Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion					
70241	Richard Bland College	15,000	1,000	4,000	321	202	471	267	1,039	—	986	2,326	986	455	15,621	15,621	—
70242	Christopher Newport University	75,000	15,000	4,000	1,584	1,001	2,326	9,003	5,130	—	4,870	—	(538)	4,416	77,132	77,132	—
70246	University of Virginia's College at Wise	30,000	3,000	1,000	582	367	854	3,202	1,883	—	1,788	—	55	2,407	28,314	28,314	—
70247	George Mason University	235,000	30,000	36,000	4,810	3,037	7,061	20,610	15,573	—	14,784	20,353	5,568	15,597	234,163	234,163	—
70280	Northern Virginia Community College	228,000	32,000	11,000	4,813	3,039	7,066	16,765	15,584	—	14,794	—	1,684	15,053	234,326	234,326	—
70282	Piedmont Virginia Community College	12,000	1,000	1,000	217	137	319	1,734	703	—	668	—	(80)	306	10,578	10,578	—
70283	J. Sargeant Reynolds Community College	48,000	9,000	2,000	1,036	655	1,521	4,543	3,355	—	3,185	—	(81)	3,259	50,445	50,445	—
70286	Virginia Western Community College	32,000	3,000	2,000	598	378	878	4,136	1,937	—	1,839	—	(102)	1,556	29,128	29,128	—
70291	Blue Ridge Community College	1,000	5,000	—	87	54	128	4,071	281	—	267	2,535	(355)	157	4,231	4,231	—
70292	Central Virginia Community College	19,000	2,000	1,000	411	259	604	401	1,331	—	1,264	—	388	1,293	20,015	20,015	—
70293	Thomas Nelson Community College	36,000	8,000	11,000	719	453	1,055	6,472	2,327	—	2,209	6,978	1,452	2,281	34,986	34,986	—
70294	Southwest Virginia Community College	13,000	1,000	1,000	321	202	471	—	1,039	—	986	1,868	712	990	15,621	15,621	—
70296	Virginia Highlands Community College	6,000	—	—	110	70	162	134	357	—	339	—	99	949	5,370	5,370	—
70297	Germanna Community College	14,000	1,000	1,000	301	190	442	401	974	—	925	—	264	184	14,645	14,645	—
70298	Lord Fairfax Community College	13,000	1,000	1,000	334	211	491	—	1,082	—	1,027	2,268	803	872	16,272	16,272	—

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															6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
70299	Mountain Empire Community College	8,000	1,000	—	180	114	265	134	584	—	555	—	178	837	8,787	8,787	—
70402	Marine Resources Commission	250,000	51,000	12,000	5,582	3,524	8,195	22,252	18,073	—	17,157	3,068	1,120	17,111	271,754	271,754	—
70403	Department of Game and Inland Fisheries	690,000	64,000	85,000	15,961	10,077	23,431	—	51,676	—	49,056	71,328	34,263	48,834	777,020	777,020	—
70701	Department of Corrections - Central Administration	—	—	2,000	—	—	—	—	—	—	—	1,551	449	—	—	—	—
70716	Virginia Correctional Center for Women	490,000	75,000	24,000	11,602	7,326	17,032	23,685	37,564	—	35,660	32,953	12,945	35,653	564,824	564,824	—
70718	Bland Correctional Center	540,000	68,000	26,000	11,736	7,411	17,228	20,670	37,997	—	36,071	—	8,292	35,982	571,333	571,333	—
70733	Sussex I State Prison	846,000	140,000	41,000	17,983	11,355	26,399	76,091	58,224	—	55,272	—	3,940	55,139	875,469	875,469	—
70734	Sussex II State Prison	657,000	219,000	32,000	15,984	10,093	23,465	127,659	51,752	—	49,128	61,369	(1,810)	49,079	778,159	778,159	—
70735	Wallen's Ridge State Prison	997,000	120,000	49,000	21,616	13,650	31,733	34,714	69,988	—	66,439	—	16,186	66,547	1,052,353	1,052,353	—
70737	St. Brides Correctional Center	570,000	53,000	47,000	11,826	7,467	17,361	29,083	38,289	—	36,348	15,468	11,406	36,048	575,726	575,726	—
70741	Red Onion State Prison	1,008,000	118,000	49,000	21,696	13,700	31,851	39,138	70,247	—	66,686	—	15,778	67,067	1,056,259	1,056,259	—
70743	Fluvanna Women's Correctional Center	648,000	146,000	32,000	13,628	8,605	20,006	93,999	44,122	—	41,886	—	(7,061)	41,273	663,436	663,436	—
70745	Nottoway Correctional Center	872,000	105,000	51,000	18,962	11,975	27,837	28,321	61,395	—	58,282	6,513	15,566	57,513	923,148	923,148	—
70747	Marion Correctional Treatment Center	467,000	47,000	23,000	9,870	6,234	14,490	19,377	31,958	—	30,338	—	7,173	29,967	480,531	480,531	—
70749	Buckingham Correctional Center	774,000	161,000	38,000	17,354	10,959	25,477	72,106	56,189	—	53,341	12,807	4,071	52,635	844,877	844,877	—
70752	Deep Meadow Correctional Center	1,396,000	163,000	123,000	29,601	18,692	43,456	72,639	95,842	—	90,983	42,640	30,971	90,941	1,441,107	1,441,107	—

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														6/30/2019 Net OPEB Liability	6/30/2019 Net OPEB Liability		
					Investment Experience	Expected Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion					
70753	Deerfield Correctional Center	947,000	128,000	46,000	20,547	12,974	30,163	44,713	66,525	—	63,152	—	13,089	63,088	1,000,281	1,000,281	—
70754	Augusta Correctional Center	629,000	111,000	37,000	14,229	8,985	20,889	43,149	46,070	—	43,735	19,994	10,414	43,234	692,727	692,727	—
70756	Department of Corrections - Division of Institutions	41,000	4,000	2,000	872	551	1,281	1,734	2,825	—	2,681	—	658	2,255	42,471	42,471	—
70757	Western Region Correctional Field Units	336,000	49,000	16,000	7,096	4,482	10,417	26,611	22,976	—	21,811	—	1,717	21,429	345,469	345,469	—
70761	Baskerville Correctional Center	310,000	44,000	15,000	6,802	4,295	9,986	12,473	22,023	—	20,907	—	4,507	21,732	331,149	331,149	—
70767	Division of Community Corrections	3,594,000	475,000	176,000	77,433	48,896	113,674	178,407	250,709	—	237,998	—	42,627	236,200	3,769,724	3,769,724	—
70768	Keen Mountain Correctional Center	653,000	76,000	32,000	13,617	8,599	19,991	42,749	44,090	—	41,855	—	6,291	41,332	662,948	662,948	—
70769	Greensville Correctional Center	1,738,000	343,000	85,000	37,908	23,938	55,649	159,735	122,736	—	116,513	—	3,145	115,682	1,845,482	1,845,482	—
70770	Dillwyn Correctional Center	714,000	113,000	35,000	15,195	9,596	22,307	58,144	49,198	—	46,704	—	3,555	46,460	739,755	739,755	—
70771	Indian Creek Correctional Center	484,000	79,000	24,000	10,783	6,809	15,830	27,097	34,913	—	33,143	4,936	6,177	32,694	524,956	524,956	—
70772	Haynesville Correctional Center	810,000	104,000	67,000	16,830	10,627	24,706	62,506	54,490	—	51,728	21,981	9,963	51,165	819,328	819,328	—
70773	Coffeewood Correctional Center	598,000	72,000	29,000	12,438	7,853	18,259	42,857	40,270	—	38,228	—	4,861	37,446	605,506	605,506	—
70774	Lunenburg Correctional Center	603,000	56,000	33,000	12,982	8,199	19,058	11,340	42,034	—	39,903	3,101	13,406	40,834	632,031	632,031	—
70775	Pocahontas State Correctional Center	579,000	53,000	43,000	12,180	7,691	17,881	22,547	39,436	—	37,437	11,629	12,870	37,097	592,976	592,976	—
70776	Green Rock Correctional Center	563,000	52,000	28,000	12,290	7,762	18,043	4,002	39,794	—	37,776	—	13,103	37,230	598,346	598,346	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	LESS: FY 2019 Less: FY 2019 Deferred Change In Assumptions	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference	
														6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability		
70777	Department of Juvenile Justice	1,052,000	519,000	51,000	21,038	13,286	30,884	420,413	68,116	—	64,662	—	(78,324)	64,632	1,024,201	1,024,201	—
70785	River North Correctional Center	698,000	64,000	84,000	15,259	9,636	22,400	4,670	49,404	—	46,899	40,434	25,889	45,814	742,847	742,847	—
70786	Culpeper Correctional Center for Women	—	13,000	—	—	—	—	10,079	—	—	—	—	(2,921)	—	—	—	—
70961	Division of Capitol Police	301,000	56,000	42,000	6,962	4,398	10,221	21,708	22,543	—	21,400	35,055	9,028	20,777	338,960	338,960	—
70999	Department of Alcoholic Beverage Control	456,000	97,000	22,000	9,580	6,050	14,063	61,238	31,017	—	29,444	—	(4,036)	30,120	466,374	466,374	—
	Total for VRS Group Life Insurance	1,518,735,000	169,902,000	104,229,000	33,425,325	21,107,066	49,069,237	39,624,443	108,222,921	—	102,736,096	39,624,443	37,676,643	102,175,885	1,627,266,147	1,627,266,147	—
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Inflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Deferred Outflows	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contribution	Calculated		Difference		
													6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability			
State:																	
1XXXX	Judicial Retirement System Employees	5,454,000	651,000	269,000	116,514	73,575	171,045	258,216	377,243	—	358,117	2,442	74,589	356,717	5,672,324	5,672,324	—
2XXXX	State Police Officers Retirement System Employees	9,929,000	1,304,000	1,158,000	216,496	136,711	317,821	381,897	700,960	—	665,422	547,907	266,641	663,202	10,539,803	10,539,803	—
35885	Fort Monroe Federal Area Development Authority	125,000	15,000	25,000	2,517	1,589	3,695	11,931	8,149	—	7,736	15,468	3,893	7,981	122,533	122,533	—
3XXXX	All Other State Agencies	420,587,000	48,452,000	30,302,000	9,135,139	5,768,573	13,410,623	15,235,815	29,577,343	—	28,077,788	10,537,194	9,277,051	27,924,222	444,732,004	444,732,004	—
7XXXX	Virginia Law Officers' Retirement System Employees	27,692,000	4,330,000	1,721,000	599,443	378,535	880,005	2,043,371	1,940,856	—	1,842,461	520,823	312,233	1,832,796	29,183,223	29,183,223	—
	Sub-total State	463,787,000	54,752,000	33,475,000	10,070,109	6,358,983	14,783,189	17,931,230	32,604,551	—	30,951,524	11,623,834	9,934,407	30,784,918	490,249,887	490,249,887	—
	Teachers	648,444,000	69,867,000	42,291,000	14,356,010	9,065,387	21,075,004	11,513,561	46,481,198	—	44,124,646	15,099,853	17,055,081	43,868,143	698,902,673	698,902,673	—
	Political Subdivisions	406,504,000	45,283,000	28,463,000	8,999,206	5,682,696	13,211,044	10,179,652	29,137,172	—	27,659,926	12,900,756	10,687,155	27,522,824	438,113,587	438,113,587	—
	Total for VRS Group Life Insurance	1,518,735,000	169,902,000	104,229,000	33,425,325	21,107,066	49,069,237	39,624,443	108,222,921	—	102,736,096	39,624,443	37,676,643	102,175,885	1,627,266,147	1,627,266,147	—