

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
VRS Group Life Plan Total		1,627,266,147	143,226,071	250,583,460	—	14,989,076	34,846,270	46,193,773	107,040,466	50,130,373	83,461,031	46,193,773	65,382,103	107,251,088	1,668,836,297	1,668,836,297	—
Employer Allocation																	
11111	Supreme Court - Judges	116,024	10,054	15,041	—	1,043	2,425	4,336	7,450	3,489	5,809	—	3,636	7,466	116,151	116,151	—
11113	Circuit Courts - Judges	2,259,784	221,046	292,959	—	21,397	49,743	60,793	152,800	71,561	119,141	49,506	86,418	153,100	2,382,264	2,382,264	—
11114	General District Courts - Judges	1,536,302	144,987	199,166	—	14,676	34,118	36,341	104,803	49,083	81,717	44,657	61,719	105,009	1,633,958	1,633,958	—
11115	Juvenile and Domestic Relations District Courts - Judges	1,518,239	210,013	196,825	—	15,252	35,460	87,596	108,924	51,013	84,930	107,945	61,416	109,139	1,698,208	1,698,208	—
11125	Virginia Court of Appeals - Judges	166,144	14,447	21,539	—	1,360	3,161	17,689	9,709	4,547	7,570	—	2,423	9,728	151,363	151,363	—
11171	State Corporation Commission - Commissioners	32,871	12,034	4,261	—	341	791	7,911	2,430	1,138	1,895	3,189	64	2,435	37,882	37,882	—
11191	VA Worker's Compensation Comm. - Commissioners	42,960	6,769	8,011	—	386	899	3,726	2,762	1,293	2,153	1,884	1,025	2,768	43,056	43,056	—
21156	Department of State Police - Troopers	10,539,803	1,052,925	1,914,289	—	95,845	222,818	384,933	684,449	320,549	533,675	422,814	420,506	685,796	10,671,040	10,671,040	—
30100	Senate	524,305	47,121	67,971	—	4,950	11,510	11,163	35,355	16,558	27,567	10,336	20,994	35,425	551,217	551,217	—
30101	House of Delegates	918,755	63,232	128,411	—	8,411	19,556	8,022	60,071	28,133	46,838	6,606	37,505	60,189	936,551	936,551	—
30103	Magistrate System	1,517,751	200,756	196,762	—	14,180	32,968	82,930	101,271	47,428	78,962	17,097	43,931	101,470	1,578,886	1,578,886	—
30107	Division of Legislative Services	460,028	65,988	59,638	—	4,230	9,834	29,539	30,207	14,147	23,553	—	10,530	30,267	470,945	470,945	—
30109	Division of Legislative Automated Systems	132,296	18,653	22,850	—	1,246	2,896	7,756	8,895	4,166	6,936	6,695	4,699	8,912	138,680	138,680	—
30110	Joint Legislative Audit and Review Commission	205,361	22,498	32,322	—	2,117	4,924	7,497	15,125	7,083	11,793	23,665	12,297	15,156	235,806	235,806	—
30111	Supreme Court	1,544,763	145,623	209,218	—	14,396	33,470	37,296	102,812	48,150	80,164	21,200	57,598	103,013	1,602,917	1,602,917	—
30112	Judicial Inquiry and Review Commission	30,267	2,996	3,924	—	278	648	868	1,991	932	1,552	—	1,016	1,996	31,040	31,040	—
30114	General District Courts	2,681,247	263,512	403,772	—	24,395	56,716	95,016	174,219	81,592	135,841	43,350	90,900	174,564	2,716,198	2,716,198	—
30115	Juvenile and Domestic Relations District Courts	1,616,689	150,524	257,620	—	14,790	34,383	44,727	105,617	49,464	82,351	37,066	62,275	105,825	1,646,641	1,646,641	—

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Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
30116	Combined District Courts	520,888	77,687	74,041	—	4,486	10,426	61,886	32,027	14,999	24,972	5,026	6,645	32,090	499,315	499,315	—
30117	Virginia State Bar	521,864	78,375	67,654	—	4,856	11,290	35,230	34,681	16,242	27,041	4,211	12,068	34,749	540,703	540,703	—
30119	Office of the Lieutenant Governor	18,388	1,171	3,184	—	153	355	1,404	1,092	511	851	650	549	1,094	17,022	17,022	—
30121	Office of the Governor	336,681	26,087	110,296	—	2,894	6,725	21,039	20,659	9,675	16,108	52,984	21,545	20,700	322,085	322,085	—
30122	Department of Planning and Budget	321,385	38,469	41,664	—	2,988	6,945	13,361	21,333	9,991	16,634	2,297	8,823	21,375	332,599	332,599	—
30123	Department of Military Affairs	1,123,302	100,324	145,625	—	10,807	25,124	21,546	77,176	36,144	60,175	39,171	47,368	77,327	1,203,231	1,203,231	—
30125	Virginia Court of Appeals	319,107	27,163	41,370	—	2,755	6,405	21,154	19,674	9,214	15,340	—	7,632	19,714	306,732	306,732	—
30127	Department of Emergency Management	697,121	103,618	238,034	—	6,218	14,454	65,475	44,400	20,794	34,620	109,318	51,030	44,486	692,234	692,234	—
30128	Virginia Veterans Care Center	682,638	62,655	92,569	—	6,920	16,089	15,118	49,421	23,145	38,534	56,987	37,336	49,519	770,501	770,501	—
30129	Department of Human Resource Management	662,297	42,568	106,214	—	6,273	14,583	326	44,796	20,980	34,928	30,379	34,740	44,884	698,408	698,408	—
30132	State Board of Elections	270,127	17,198	117,836	—	2,745	6,380	—	19,599	9,179	15,282	84,615	36,163	19,638	305,564	305,564	—
30133	Auditor of Public Accounts	709,976	68,416	107,044	—	6,271	14,576	41,826	44,775	20,970	34,912	11,004	22,601	44,863	698,074	698,074	—
30136	Virginia Information Technologies Agency (VITA)	1,627,103	148,796	219,466	—	15,057	35,003	36,127	107,522	50,356	83,837	11,925	60,192	107,732	1,676,346	1,676,346	—
30140	Department of Criminal Justice Services	563,523	38,413	80,383	—	5,829	13,552	2,059	41,628	19,496	32,458	60,009	37,017	41,710	649,011	649,011	—
30141	Office of the Attorney General and Department of Law	2,380,853	292,537	308,654	—	22,118	51,423	110,137	157,960	73,977	123,163	16,077	68,737	158,270	2,462,702	2,462,702	—
30143	Office of the Attorney General - Division of Debt Collection	122,208	15,608	23,170	—	999	2,321	16,649	7,129	3,339	5,559	5,654	1,929	7,143	111,144	111,144	—
30146	Science Museum of Virginia	296,977	20,641	38,500	—	2,661	6,185	7,788	19,000	8,898	14,814	—	10,060	19,038	296,218	296,218	—
30147	Office of the State Inspector General	247,995	26,984	47,618	—	2,355	5,474	8,224	16,816	7,875	13,112	17,932	11,979	16,848	262,174	262,174	—
30148	Virginia Commission for the Arts	31,407	2,000	9,142	—	235	547	4,593	1,681	787	1,310	4,119	1,099	1,685	26,201	26,201	—
30151	Department of Accounts	915,663	80,569	129,561	—	8,687	20,193	17,463	62,030	29,051	48,366	29,143	40,325	62,153	967,090	967,090	—
30152	Department of the Treasury	608,597	48,825	91,346	—	5,731	13,322	7,158	40,922	19,165	31,907	20,603	26,535	41,001	637,996	637,996	—

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						Deferred Inflows Expected vs Actual			Less: FY 2020 Deferred Inflows Change In Assumptions								
30154	Department of Motor Vehicles	7,380,465	823,419	956,805	—	68,781	159,899	269,765	491,177	230,033	382,978	67,880	229,229	492,142	7,657,789	7,657,789	—
30156	Department of State Police	2,913,132	252,633	410,224	—	26,880	62,490	51,394	191,956	89,899	149,671	29,086	109,669	192,333	2,992,725	2,992,725	—
30157	Compensation Board	76,969	15,251	14,781	—	689	1,603	9,361	4,924	2,306	3,839	3,902	943	4,934	76,766	76,766	—
30160	Virginia Criminal Sentencing Commission	50,933	5,685	7,403	—	490	1,139	1,884	3,500	1,639	2,729	2,436	2,072	3,507	54,571	54,571	—
30161	Department of Taxation	3,871,754	341,826	501,935	—	35,313	82,098	105,036	252,187	118,107	196,634	—	128,335	252,682	3,931,779	3,931,779	—
30162	Department of Accounts - Transfer Payments (CHRF)	9,438	601	1,224	—	87	202	—	621	291	484	—	379	622	9,679	9,679	—
30164	Virginia Management Fellows Administration	33,196	2,114	29,550	—	498	1,157	—	3,554	1,664	2,771	36,445	10,427	3,560	55,406	55,406	—
30165	Department of Housing and Community Development	525,932	35,619	75,509	—	4,889	11,363	1,735	34,906	16,348	27,217	9,354	23,302	34,975	544,207	544,207	—
30166	Secretary of the Commonwealth	68,020	10,507	8,818	—	713	1,659	4,918	5,095	2,386	3,973	7,400	3,268	5,105	79,436	79,436	—
30171	State Corporation Commission	3,916,342	361,670	584,897	—	35,759	83,129	118,179	255,356	119,591	199,105	56,364	150,571	255,859	3,981,176	3,981,176	—
30172	State Lottery Department	1,664,205	147,706	257,506	—	15,622	36,317	31,504	111,558	52,246	86,983	58,806	70,484	111,777	1,739,262	1,739,262	—
30174	Virginia College Savings Plan	686,381	43,699	126,672	—	6,920	16,089	—	49,421	23,145	38,534	80,337	48,184	49,519	770,501	770,501	—
30180	Secretary of Administration	86,408	5,501	25,783	—	818	1,899	—	5,834	2,732	4,549	13,531	6,741	5,844	90,952	90,952	—
30181	Department of Labor and Industry	647,001	74,763	83,877	—	6,069	14,109	26,743	43,341	20,298	33,793	9,314	21,425	43,425	675,712	675,712	—
30182	Virginia Employment Commission	2,706,795	396,737	369,634	—	25,384	59,012	171,841	181,273	84,896	141,341	52,856	69,777	181,629	2,826,175	2,826,175	—
30183	Secretary of Natural Resources	38,404	4,887	5,913	—	346	801	2,649	2,462	1,153	1,920	759	975	2,467	38,384	38,384	—
30184	Secretary of Technology	13,832	9,552	1,793	—	—	—	17,890	—	—	—	—	(3,701)	—	—	—	—
30185	Secretary of Education	38,892	9,147	10,741	—	346	801	6,567	2,462	1,153	1,920	4,398	1,333	2,466	38,384	38,384	—
30186	Secretary of Transportation	30,592	22,321	3,966	—	334	777	16,320	2,387	1,118	1,861	4,465	(1,742)	2,390	37,215	37,215	—
30187	Secretary of Public Safety	53,863	11,608	6,983	—	474	1,105	7,718	3,393	1,589	2,646	—	(516)	3,401	52,902	52,902	—
30188	Secretary of Health and Human Resources	39,055	6,558	7,998	—	333	774	5,439	2,376	1,113	1,853	2,384	634	2,381	37,048	37,048	—
30190	Secretary of Finance	40,194	6,435	14,112	—	372	868	2,752	2,665	1,248	2,078	7,254	2,455	2,671	41,554	41,554	—

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						Deferred vs Actual Experience		Deferred Change In Proportion	Deferred vs Actual Experience						Calculated 6/30/2020 Net OPEB		
30191	Virginia Workers' Compensation Commission	1,465,679	145,669	197,337	—	13,785	32,048	42,296	98,445	46,105	76,759	29,897	56,380	98,639	1,534,829	1,534,829	—
30192	Secretary of Commerce and Trade	67,044	4,269	34,255	—	446	1,035	14,673	3,179	1,489	2,479	20,568	4,131	3,186	49,564	49,564	—
30193	Secretary of Agriculture and Forestry	36,288	2,310	13,578	—	221	516	9,569	1,584	742	1,235	7,044	968	1,589	24,698	24,698	—
30194	Department of General Services	2,887,258	251,044	374,305	—	27,413	63,730	50,176	195,766	91,683	152,642	69,666	115,851	196,151	3,052,135	3,052,135	—
30199	Department of Conservation and Recreation	1,984,451	146,620	314,680	—	17,982	41,805	41,737	128,416	60,141	100,128	43,830	83,389	128,668	2,002,103	2,002,103	—
30200	Office of Children's Services	82,177	8,433	21,740	—	763	1,774	2,601	5,448	2,552	4,248	8,684	5,738	5,459	84,943	84,943	—
30201	Department of Education - Central Office Operations	1,805,778	142,716	294,578	—	17,483	40,645	22,544	124,852	58,472	97,349	118,300	99,412	125,098	1,946,531	1,946,531	—
30202	The Library of Virginia	553,270	43,346	71,726	—	5,119	11,900	6,122	36,554	17,120	28,502	1,914	20,695	36,626	569,908	569,908	—
30203	Woodrow Wilson Rehabilitation Center	967,898	164,215	130,363	—	8,012	18,625	160,285	57,213	26,795	44,610	3,770	2,103	57,326	891,993	891,993	—
30204	The College of William and Mary	13,063,530	1,151,489	1,984,697	—	119,914	278,774	295,261	856,334	401,048	667,697	219,278	528,145	858,018	13,350,857	13,350,857	—
30207	University of Virginia - Academic Division	27,085,682	1,724,439	4,983,584	—	250,593	582,570	—	1,789,535	838,095	1,395,327	1,224,746	1,452,085	1,793,056	27,900,106	27,900,106	—
30208	Virginia Polytechnic Institute and State University	48,444,201	3,084,251	7,829,695	—	451,724	1,050,159	—	3,225,868	1,510,774	2,515,257	1,677,431	2,399,564	3,232,216	50,293,552	50,293,552	—
30209	University of Virginia Medical Center	2,784,741	367,331	361,014	—	23,498	54,625	336,941	167,797	78,584	130,834	—	30,986	168,127	2,616,068	2,616,068	—
30211	Virginia Military Institute	2,617,294	192,826	371,872	—	24,771	57,587	18,900	176,895	82,845	137,928	81,527	118,975	177,242	2,757,918	2,757,918	—
30212	Virginia State University	3,481,373	343,228	485,519	—	31,330	72,836	154,968	223,736	104,783	174,450	26,386	103,076	224,177	3,488,202	3,488,202	—
30213	Norfolk State University	4,223,732	399,804	601,297	—	38,423	89,325	140,764	274,388	128,504	213,944	41,464	140,796	274,928	4,277,895	4,277,895	—
30214	Longwood University	3,860,364	322,982	570,473	—	34,730	80,739	131,063	248,013	116,152	193,379	54,030	137,280	248,501	3,866,694	3,866,694	—
30215	University of Mary Washington	3,614,647	366,559	500,355	—	32,416	75,359	181,371	231,486	108,412	180,493	24,502	104,367	231,940	3,609,025	3,609,025	—
30216	James Madison University	15,737,617	1,001,953	2,379,789	—	146,635	340,894	—	1,047,155	490,415	816,483	400,114	748,690	1,049,217	16,325,892	16,325,892	—
30217	Radford University	6,256,024	594,437	850,571	—	62,746	145,870	156,359	448,082	209,851	349,376	463,940	328,714	448,963	6,985,915	6,985,915	—

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						Deferred Inflows Expected vs Actual Experience		Deferred Outflows Expected vs Actual Experience	6/30/2020 Net OPEB Liability								
30218	Virginia School for Deaf and Blind	483,786	53,053	62,718	—	4,492	10,443	16,543	32,080	15,024	25,013	3,062	14,471	32,143	500,150	500,150	—
30221	Old Dominion University	13,857,473	1,046,285	1,796,485	—	128,167	297,960	126,427	915,271	428,650	713,650	44,531	529,970	917,072	14,269,719	14,269,719	—
30222	Department of Professional and Occupational Regulation	885,884	85,964	134,386	—	7,700	17,901	60,492	54,987	25,752	42,874	15,078	22,317	55,096	857,281	857,281	—
30223	Department of Health Professions	1,241,279	83,679	213,034	—	12,137	28,215	3,304	86,671	40,591	67,578	101,649	73,342	86,842	1,351,257	1,351,257	—
30226	Board of Accountancy	64,602	5,314	8,375	—	655	1,523	976	4,678	2,191	3,647	5,104	3,608	4,687	72,928	72,928	—
30233	Board of Bar Examiners	49,794	3,971	6,456	—	404	937	5,371	2,879	1,349	2,245	—	706	2,884	44,892	44,892	—
30234	Cooperative Extension and Agricultural Research Service	367,925	27,495	51,433	—	3,589	8,342	3,142	25,625	12,001	19,981	20,004	18,669	25,674	399,520	399,520	—
30236	Virginia Commonwealth University	38,175,664	2,446,775	5,818,249	—	358,839	834,223	11,562	2,562,559	1,200,126	1,998,065	1,297,360	1,862,033	2,567,601	39,952,108	39,952,108	—
30238	Virginia Museum of Fine Arts	997,189	63,487	202,318	—	9,398	21,849	—	67,114	31,432	52,330	74,545	61,074	67,246	1,046,360	1,046,360	—
30239	Frontier Culture Museum of Virginia	108,051	11,764	15,343	—	1,017	2,366	3,770	7,268	3,404	5,667	2,999	3,940	7,283	113,314	113,314	—
30241	Richard Bland College	529,025	95,252	122,077	—	5,021	11,674	49,854	35,859	16,794	27,959	50,621	28,107	35,931	559,060	559,060	—
30242	Christopher Newport University	4,649,913	320,075	740,903	—	43,134	100,277	17,068	308,030	144,260	240,176	134,378	215,597	308,637	4,802,410	4,802,410	—
30245	State Council of Higher Education for Virginia	322,361	20,523	67,915	—	3,022	7,025	—	21,579	10,106	16,826	24,623	20,001	21,620	336,437	336,437	—
30246	University of Virginia's College at Wise	713,394	101,024	92,485	—	6,692	15,555	43,598	47,783	22,378	37,257	10,208	19,133	47,879	744,968	744,968	—
30247	George Mason University	27,536,598	1,871,764	4,072,130	—	264,638	615,221	84,236	1,889,832	885,067	1,473,530	1,323,982	1,412,808	1,893,550	29,463,806	29,463,806	—
30261	Virginia Community College System - Central Office Operations	1,526,213	192,788	286,240	—	13,104	30,463	157,103	93,575	43,824	72,962	62,764	47,439	93,758	1,458,897	1,458,897	—
30262	Department of Rehabilitative Services	3,877,938	640,872	502,736	—	34,610	80,460	406,289	247,156	115,751	192,712	—	50,652	247,643	3,853,343	3,853,343	—
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	99,101	12,847	24,749	—	808	1,878	14,242	5,769	2,702	4,499	8,802	3,688	5,781	89,950	89,950	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Inflows Expected vs Actual	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated		Difference
															6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	
30268	Virginia Institute of Marine Science	1,728,319	210,852	224,060	—	15,958	37,097	78,310	113,955	53,369	88,853	3,189	47,709	114,178	1,776,643	1,776,643	—
30270	Virginia Community College System - Shared Services	373,621	23,786	326,946	—	3,638	8,457	—	25,979	12,167	20,256	235,981	78,307	26,029	405,027	405,027	—
30275	New River Community College	625,684	102,190	81,114	—	5,634	13,095	59,331	40,226	18,839	31,365	—	8,324	40,305	627,149	627,149	—
30276	Southside Virginia Community College	725,598	183,256	94,067	—	6,136	14,266	149,714	43,822	20,523	34,169	—	(16,055)	43,909	683,221	683,221	—
30277	Paul D. Camp Community College	289,816	33,256	37,572	—	2,626	6,105	14,458	18,753	8,783	14,622	—	6,700	18,789	292,380	292,380	—
30278	Rappahannock Community College	508,032	49,788	68,396	—	4,880	11,342	12,888	34,842	16,317	27,167	19,029	20,447	34,910	543,206	543,206	—
30279	Danville Community College	564,987	150,979	73,245	—	4,799	11,158	123,649	34,274	16,052	26,724	—	(11,463)	34,341	534,361	534,361	—
30280	Northern Virginia Community College	9,315,773	1,554,146	1,207,699	—	86,446	200,969	714,297	617,334	289,117	481,345	54,227	140,697	618,548	9,624,680	9,624,680	—
30282	Piedmont Virginia Community College	949,022	82,300	140,943	—	8,298	19,287	55,670	59,247	27,747	46,196	13,822	28,927	59,362	923,701	923,701	—
30283	J. Sargeant Reynolds Community College	1,783,646	499,034	231,232	—	15,362	35,710	389,172	109,695	51,374	85,531	—	(37,669)	109,912	1,710,223	1,710,223	—
30284	Eastern Shore Community College	218,867	38,419	33,026	—	1,891	4,398	29,984	13,509	6,326	10,533	3,304	2,483	13,535	210,607	210,607	—
30285	Patrick Henry Community College	788,899	78,377	124,755	—	7,574	17,608	22,538	54,088	25,331	42,173	42,124	38,942	54,196	843,263	843,263	—
30286	Virginia Western Community College	1,110,284	186,126	143,937	—	10,044	23,350	104,433	71,728	33,592	55,927	—	14,264	71,870	1,118,287	1,118,287	—
30287	Dabney S. Lancaster Community College	276,961	55,529	35,906	—	2,327	5,408	48,648	16,613	7,780	12,953	—	(1,898)	16,646	259,003	259,003	—
30288	Wytheville Community College	481,346	65,422	62,401	—	4,236	9,848	44,541	30,250	14,167	23,586	—	8,178	30,310	471,613	471,613	—
30290	John Tyler Community College	1,299,534	196,850	168,472	—	12,057	28,030	86,077	86,103	40,325	67,136	7,400	25,971	86,271	1,342,412	1,342,412	—
30291	Blue Ridge Community College	822,584	113,348	107,841	—	7,492	17,416	52,228	53,499	25,055	41,714	976	15,490	53,605	834,084	834,084	—
30292	Central Virginia Community College	676,617	69,437	104,462	—	6,229	14,482	18,975	44,486	20,834	34,686	13,438	22,791	44,572	693,569	693,569	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual		Deferred Outflows Expected vs Actual	6/30/2020 Net OPEB Liability								
30293	Thomas Nelson Community College	1,611,970	375,198	208,976	—	13,027	30,285	371,402	93,029	43,568	72,536	—	(29,013)	93,212	1,450,386	1,450,386	—
30294	Southwest Virginia Community College	485,576	97,611	68,377	—	4,851	11,276	52,261	34,638	16,222	27,008	36,008	14,443	34,706	540,035	540,035	—
30295	Tidewater Community College	3,902,673	1,183,878	505,943	—	33,895	78,798	912,055	242,051	113,360	188,730	—	(83,734)	242,527	3,773,740	3,773,740	—
30296	Virginia Highlands Community College	480,043	70,179	62,233	—	4,267	9,921	44,696	30,474	14,272	23,761	—	8,039	30,534	475,117	475,117	—
30297	Germanna Community College	1,074,972	123,402	139,359	—	10,412	24,204	42,357	74,350	34,821	57,972	43,381	41,103	74,495	1,159,174	1,159,174	—
30298	Lord Fairfax Community College	990,029	148,861	128,348	—	8,961	20,835	80,229	63,999	29,973	49,901	—	17,533	64,126	997,797	997,797	—
30299	Mountain Empire Community College	519,749	59,542	67,380	—	4,737	11,011	23,845	33,825	15,841	26,374	—	12,886	33,891	527,353	527,353	—
30301	Department of Agriculture and Consumer Services	2,015,857	191,801	261,336	—	18,564	43,157	49,888	132,570	62,086	103,366	—	66,949	132,830	2,066,854	2,066,854	—
30310	Virginia Economic Development Partnership	793,292	59,178	176,812	—	8,229	19,127	7,045	58,755	27,517	45,812	135,281	66,272	58,870	916,024	916,024	—
30320	Virginia Tourism Authority	442,128	28,148	90,612	—	4,014	9,332	4,976	28,665	13,425	22,351	26,260	23,593	28,721	446,915	446,915	—
30330	Virginia - Israel Advisory Board	8,136	5,403	5,991	—	74	171	3,898	524	246	409	4,010	107	524	8,177	8,177	—
30350	Department of Small Business and Supplier Diversity	220,657	14,048	51,435	—	2,108	4,899	—	15,050	7,048	11,735	24,133	15,488	15,078	234,639	234,639	—
30400	Jamestown-Yorktown Commemoration	64,765	4,123	48,760	—	386	899	17,863	2,762	1,293	2,153	29,975	8,660	2,767	43,056	43,056	—
30402	Marine Resources Commission	342,539	21,808	53,677	—	3,129	7,276	2,168	22,350	10,467	17,427	6,896	15,611	22,395	348,453	348,453	—
30403	Department of Game and Inland Fisheries	1,322,642	147,310	227,212	—	11,816	27,469	82,524	84,380	39,518	65,792	40,488	48,981	84,546	1,315,544	1,315,544	—
30405	Virginia Racing Commission	19,202	6,142	2,489	—	204	470	3,521	1,445	677	1,127	2,168	(100)	1,448	22,529	22,529	—
30407	Virginia Port Authority	20,341	12,683	2,637	—	183	425	9,138	1,306	612	1,018	—	(1,908)	1,309	20,360	20,360	—
30409	Department of Mines, Minerals and Energy	984,658	175,268	127,652	—	9,036	21,005	91,356	64,524	30,219	50,310	—	14,694	64,650	1,005,974	1,005,974	—
30411	Department of Forestry	941,048	110,591	121,997	—	8,669	20,152	40,244	61,902	28,990	48,266	—	27,375	62,022	965,088	965,088	—
30413	Commission on Virginia Alcohol Safety Action Program	49,631	5,161	6,434	—	441	1,024	3,029	3,147	1,474	2,454	—	1,278	3,153	49,064	49,064	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected	Less: FY 2020 Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected	Deferred Outflows Change In Experience	Deferred Outflows Change In Assumptions						
30417	Gunston Hall	20,178	5,079	2,616	—	187	436	2,845	1,338	627	1,043	128	(108)	1,341	20,860	20,860	—
30423	Department of Historic Resources	207,151	22,427	26,855	—	1,929	4,485	7,188	13,776	6,452	10,741	1,786	6,707	13,804	214,779	214,779	—
30425	Jamestown - Yorktown Foundation	577,680	43,982	94,429	—	5,321	12,370	5,852	37,999	17,796	29,629	15,078	26,320	38,075	592,437	592,437	—
30440	Department of Environmental Quality	4,193,627	448,918	543,662	—	38,862	90,346	139,371	277,524	129,973	216,389	19,905	130,766	278,069	4,326,792	4,326,792	—
30454	Office of Commonwealth Preparedness	50,445	6,947	6,540	—	530	1,230	3,034	3,779	1,770	2,946	5,486	2,656	3,785	58,910	58,910	—
30505	Department of Rail and Public Transportation	384,035	41,528	78,899	—	3,928	9,133	13,873	28,055	13,139	21,875	54,526	28,189	28,112	437,402	437,402	—
30506	Motor Vehicle Dealer Board	105,772	11,937	13,712	—	970	2,258	4,482	6,936	3,248	5,408	—	3,212	6,951	108,140	108,140	—
30510	Virginia Department of Transportation	9,032,141	771,822	1,322,853	—	85,072	197,773	159,862	607,519	284,520	473,691	272,471	403,759	608,716	9,471,647	9,471,647	—
30511	Virginia Department of Transportation	2,699,309	209,876	482,365	—	24,454	56,848	65,848	174,626	81,783	136,158	98,852	126,419	174,968	2,722,540	2,722,540	—
30512	Virginia Department of Transportation	3,227,520	398,052	418,416	—	29,921	69,560	150,111	213,674	100,070	166,605	16,332	91,181	214,095	3,331,331	3,331,331	—
30513	Virginia Department of Transportation	2,376,947	240,049	441,272	—	22,138	51,464	72,073	158,088	74,038	123,264	119,919	117,746	158,399	2,464,705	2,464,705	—
30514	Virginia Department of Transportation	3,628,641	393,296	492,125	—	33,310	77,439	140,764	237,876	111,405	185,475	15,416	118,529	238,345	3,708,655	3,708,655	—
30515	Virginia Department of Transportation	3,785,835	314,273	588,678	—	34,381	79,930	101,225	245,529	114,989	191,443	70,762	155,372	246,012	3,827,977	3,827,977	—
30516	Virginia Department of Transportation	2,334,313	229,064	527,388	—	21,156	49,182	94,828	151,077	70,754	117,797	167,534	128,784	151,373	2,355,396	2,355,396	—
30517	Virginia Department of Transportation	2,176,143	173,768	424,967	—	19,953	46,384	36,524	142,482	66,729	111,095	104,702	117,058	142,761	2,221,388	2,221,388	—
30518	Virginia Department of Transportation	2,716,070	255,087	360,640	—	24,767	57,576	86,926	176,863	82,830	137,903	6,056	89,729	177,211	2,757,418	2,757,418	—
30519	Virginia Department of Transportation	4,610,370	407,723	613,544	—	42,294	98,326	107,446	302,036	141,453	235,502	11,710	164,402	302,630	4,708,956	4,708,956	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual						Calculated 6/30/2020 Net OPEB		
30601	Department of Health	14,328,404	1,396,533	1,880,332	—	132,392	307,780	367,043	945,435	442,777	737,170	52,425	472,094	947,295	14,739,996	14,739,996	—
30602	Department of Medical Assistance Services	2,637,310	174,444	439,515	—	26,756	62,197	5,310	191,057	89,478	148,970	282,738	179,919	191,432	2,978,706	2,978,706	—
30606	Virginia Board for People With Disabilities	48,492	5,439	8,729	—	450	1,045	1,752	3,211	1,504	2,504	2,139	1,969	3,217	50,065	50,065	—
30701	Department of Corrections - Central Administration	1,829,210	116,458	310,458	—	17,409	40,470	—	124,317	58,221	96,932	105,996	99,951	124,562	1,938,186	1,938,186	—
30702	Department for the Blind and Vision Impaired	618,199	79,381	99,060	—	5,523	12,841	47,060	39,444	18,473	30,755	13,834	18,886	39,522	614,966	614,966	—
30703	Central State Hospital	2,893,117	276,452	416,819	—	28,202	65,567	65,516	201,407	94,325	157,040	165,275	130,374	201,804	3,140,082	3,140,082	—
30704	Eastern State Hospital	2,317,553	599,135	300,448	—	22,789	52,984	345,509	162,755	76,223	126,902	122,873	16,831	163,077	2,537,465	2,537,465	—
30705	Southwestern Virginia Mental Health Institute	1,764,119	137,128	237,228	—	17,415	40,484	20,158	124,360	58,241	96,965	105,198	92,733	124,605	1,938,854	1,938,854	—
30706	Western State Hospital	2,623,153	181,548	418,799	—	24,585	57,155	11,814	175,568	82,224	136,893	94,447	131,659	175,913	2,737,226	2,737,226	—
30707	Central Virginia Training Center	1,098,893	1,287,796	142,461	—	5,191	12,067	1,354,498	37,068	17,360	28,903	—	(340,744)	37,141	577,918	577,918	—
30708	Commonwealth Center for Children and Adolescents	607,296	64,248	197,740	—	5,581	12,973	19,316	39,851	18,664	31,073	96,020	39,696	39,930	621,308	621,308	—
30711	Virginia Correctional Enterprises	824,536	61,034	164,423	—	6,375	14,824	110,671	45,535	21,325	35,504	43,060	20,847	45,625	709,923	709,923	—
30716	Virginia Correctional Center for Women	419,835	66,893	59,231	—	3,828	8,900	33,644	27,338	12,803	21,316	3,902	7,129	27,392	426,221	426,221	—
30718	Bland Correctional Center	287,863	38,803	41,390	—	2,635	6,122	16,263	18,807	8,808	14,664	3,142	6,381	18,843	293,215	293,215	—
30720	Department of Behavioral Health & Developmental Services	2,710,700	172,580	733,797	—	26,429	61,441	—	188,734	88,390	147,158	411,723	233,979	189,105	2,942,492	2,942,492	—
30723	Southeastern Virginia Training Center	881,002	124,123	126,486	—	8,495	19,747	50,066	60,660	28,409	47,297	42,251	27,560	60,778	945,730	945,730	—
30724	Catawba Hospital	999,955	86,232	143,474	—	9,225	21,448	17,146	65,883	30,855	51,370	11,956	38,224	66,013	1,027,169	1,027,169	—
30725	Northern Virginia Training Center	—	594,583	—	—	—	—	432,631	—	—	—	—	(161,952)	—	—	—	—
30726	Southside Virginia Training Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

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Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual						Calculated 6/30/2020 Net OPEB Liability		
30728	Northern Virginia Mental Health Institute	1,552,574	132,183	338,373	—	15,920	37,014	23,674	113,698	53,248	88,652	246,190	114,995	113,921	1,772,638	1,772,638	—
30729	Piedmont Geriatric Hospital	1,155,684	129,671	157,428	—	11,086	25,776	41,186	79,178	37,081	61,736	43,818	42,080	79,334	1,234,438	1,234,438	—
30733	Sussex I State Prison	214,799	56,133	32,731	—	2,011	4,676	34,175	14,365	6,727	11,200	6,577	2,143	14,393	223,958	223,958	—
30734	Sussex II State Prison	186,322	78,631	24,155	—	1,875	4,363	52,339	13,401	6,276	10,449	13,653	(3,633)	13,429	208,938	208,938	—
30735	Wallen's Ridge State Prison	382,570	33,660	58,110	—	3,496	8,130	8,903	24,973	11,695	19,471	6,651	13,981	25,022	389,340	389,340	—
30737	St. Brides Correctional Center	316,015	51,471	47,481	—	2,816	6,548	33,507	20,113	9,419	15,682	5,026	6,353	20,153	313,574	313,574	—
30738	Southwestern Virginia Training Center	260,851	587,831	33,817	—	326	760	628,711	2,333	1,093	1,819	—	(151,594)	2,338	36,381	36,381	—
30739	Southern Virginia Mental Health Institute	713,230	50,060	119,860	—	7,037	16,360	3,304	50,255	23,536	39,185	61,304	42,863	50,353	783,519	783,519	—
30741	Red Onion State Prison	376,712	32,511	60,954	—	3,456	8,036	7,204	24,684	11,560	19,246	9,579	14,923	24,732	384,833	384,833	—
30742	Department of Corrections - Employee Relations and Training	477,277	64,126	77,342	—	4,682	10,886	25,270	33,439	15,661	26,073	36,306	20,147	33,505	521,344	521,344	—
30743	Fluvanna Women's Correctional Center	528,373	62,324	227,584	—	5,771	13,416	20,370	41,211	19,300	32,132	205,383	62,211	41,291	642,502	642,502	—
30745	Nottoway Correctional Center	467,677	52,322	98,621	—	4,591	10,673	18,317	32,786	15,355	25,564	53,099	29,416	32,853	511,164	511,164	—
30747	Marion Correctional Treatment Center	323,988	29,155	63,193	—	3,045	7,081	6,056	21,751	10,186	16,959	21,850	16,387	21,794	339,107	339,107	—
30748	Hiram W. Davis Medical Center	632,193	66,626	81,958	—	6,300	14,646	19,741	44,989	21,070	35,079	40,575	28,603	45,078	701,412	701,412	—
30749	Buckingham Correctional Center	348,072	34,599	51,637	—	3,230	7,509	9,788	23,067	10,803	17,986	7,068	13,316	23,112	359,635	359,635	—
30751	Department for the Deaf and Hard-of-Hearing	43,122	7,766	5,591	—	426	990	3,920	3,040	1,424	2,370	2,424	1,221	3,045	47,395	47,395	—
30752	Deep Meadow Correctional Center	440,501	101,295	57,107	—	4,295	9,983	57,285	30,667	14,362	23,912	20,159	6,622	30,727	478,121	478,121	—
30753	Deerfield Correctional Center	470,280	47,851	77,698	—	4,105	9,541	33,216	29,308	13,726	22,852	12,085	14,751	29,366	456,927	456,927	—
30754	Augusta Correctional Center	254,667	38,047	33,015	—	2,312	5,373	19,422	16,506	7,730	12,870	—	4,175	16,539	257,334	257,334	—
30756	Department of Corrections - Division of Institutions	2,233,585	188,709	357,135	—	21,077	49,001	35,085	150,520	70,493	117,363	95,016	104,145	150,815	2,346,718	2,346,718	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
30757	Western Region Correctional Field Units	92,103	16,137	14,875	—	925	2,150	7,546	6,604	3,093	5,150	8,892	3,102	6,618	102,967	102,967	—
30761	Baskerville Correctional Center	166,957	20,486	27,344	—	1,498	3,485	10,849	10,704	5,013	8,346	4,398	4,881	10,725	166,884	166,884	—
30765	Department of Social Services	7,916,325	879,254	1,026,274	—	74,287	172,702	288,169	530,503	248,451	413,641	116,493	259,231	531,546	8,270,920	8,270,920	—
30766	Virginia Parole Board	53,700	16,242	6,961	—	460	1,070	12,988	3,286	1,539	2,562	—	(1,325)	3,292	51,233	51,233	—
30767	Division of Community Corrections	890,929	116,000	174,931	—	8,405	19,542	45,779	60,028	28,113	46,805	62,832	39,980	60,146	935,884	935,884	—
30768	Keen Mountain Correctional Center	285,097	40,732	36,960	—	2,701	6,279	17,616	19,289	9,033	15,040	6,379	8,037	19,326	300,725	300,725	—
30769	Greensville Correctional Center	777,833	97,214	100,839	—	7,086	16,472	43,541	50,598	23,697	39,452	—	18,699	50,696	788,859	788,859	—
30770	Dillwyn Correctional Center	381,594	37,218	49,470	—	3,481	8,091	12,959	24,855	11,640	19,380	—	11,721	24,904	387,503	387,503	—
30771	Indian Creek Correctional Center	256,295	26,087	37,095	—	2,314	5,380	11,496	16,527	7,740	12,886	3,143	7,835	16,560	257,668	257,668	—
30772	Haynesville Correctional Center	422,601	48,211	54,786	—	4,014	9,332	16,422	28,665	13,425	22,351	10,336	14,601	28,721	446,915	446,915	—
30773	Coffeewood Correctional Center	285,260	54,331	36,981	—	2,768	6,436	27,606	19,770	9,259	15,415	11,994	5,805	19,809	308,234	308,234	—
30774	Lunenburg Correctional Center	279,564	27,396	36,243	—	2,684	6,241	7,539	19,171	8,978	14,948	9,314	11,433	19,209	298,888	298,888	—
30775	Pocahontas State Correctional Center	305,926	46,489	54,314	—	2,786	6,478	22,722	19,899	9,319	15,515	11,308	8,019	19,938	310,237	310,237	—
30776	Green Rock Correctional Center	347,910	32,156	52,081	—	3,360	7,809	8,129	23,988	11,234	18,704	18,098	17,310	24,034	373,987	373,987	—
30777	Department of Juvenile Justice	5,167,709	595,692	669,943	—	48,015	111,627	205,380	342,893	160,588	267,359	35,343	154,899	343,568	5,345,950	5,345,950	—
30778	Department of Forensic Science	1,884,700	119,992	304,540	—	17,677	41,094	—	126,233	59,119	98,426	72,987	96,395	126,483	1,968,058	1,968,058	—
30785	River North Correctional Center	335,868	38,728	56,568	—	3,214	7,475	14,090	22,960	10,753	17,902	20,388	15,720	23,006	357,966	357,966	—
30786	Culpeper Correctional Center for Women	—	3,101	—	—	—	—	2,202	—	—	—	—	(899)	—	—	—	—
30794	Virginia Center for Behavioral Rehabilitation	1,430,693	162,414	284,610	—	15,109	35,125	50,652	107,897	50,531	84,129	243,882	96,247	108,110	1,682,187	1,682,187	—
30841	Department of Aviation	215,776	13,737	28,907	—	1,997	4,645	—	14,268	6,682	11,125	1,652	9,061	14,296	222,456	222,456	—
30848	Indigent Defense Commission	2,612,576	254,592	347,650	—	23,976	55,740	75,266	171,222	80,189	133,504	6,910	84,669	171,559	2,669,471	2,669,471	—
30851	Tobacco Indemnification & Revitalization Commission	86,571	6,044	14,324	—	771	1,791	2,730	5,502	2,577	4,290	2,202	3,721	5,513	85,778	85,778	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual			Less: FY 2020 Deferred Inflows Change In Assumptions								
30852	Virginia Tobacco Settlement Foundation	95,358	8,739	12,362	—	865	2,011	3,316	6,176	2,893	4,816	—	3,053	6,189	96,292	96,292	—
30912	Department of Veterans Services	888,975	56,598	309,247	—	8,892	20,674	—	63,507	29,742	49,517	208,694	95,533	63,632	990,121	990,121	—
30913	Veterans Services Foundation	7,160	589	6,627	—	67	153	109	471	221	367	4,398	1,564	471	7,343	7,343	—
30922	Sitter-Barfoot Veterans Care Center	1,054,957	111,457	218,249	—	9,506	22,100	53,972	67,885	31,793	52,931	58,968	52,231	68,019	1,058,376	1,058,376	—
30937	Southern Virginia Higher Education Center	178,348	11,354	23,654	—	1,582	3,676	5,232	11,293	5,289	8,805	433	5,998	11,314	176,062	176,062	—
30938	New College Institute	64,928	4,133	15,957	—	573	1,331	2,168	4,089	1,915	3,188	5,960	3,663	4,098	63,749	63,749	—
30942	Virginia Museum of Natural History	122,370	25,481	15,864	—	1,021	2,373	22,578	7,289	3,414	5,684	—	(1,451)	7,303	113,648	113,648	—
30948	Southwest Virginia Higher Education Center	92,917	13,428	12,046	—	808	1,878	10,086	5,769	2,702	4,499	—	1,234	5,781	89,950	89,950	—
30957	Commonwealth's Attorneys' Services Council	36,613	6,474	7,189	—	363	843	2,969	2,590	1,213	2,020	4,052	1,381	2,593	40,386	40,386	—
30960	Department of Fire Programs	322,198	35,428	41,770	—	2,958	6,879	11,534	21,130	9,896	16,475	—	8,615	21,173	329,428	329,428	—
30961	Division of Capitol Police	39,543	3,452	5,126	—	442	1,028	759	3,158	1,479	2,462	6,635	3,023	3,167	49,230	49,230	—
30999	Department of Alcoholic Beverage Control	4,013,977	255,554	687,542	—	38,326	89,098	—	273,692	128,178	213,402	244,303	227,137	274,229	4,267,048	4,267,048	—
33010	Virginia Outdoors Foundation	166,957	16,833	33,988	—	1,625	3,777	4,404	11,603	5,434	9,047	17,262	9,185	11,625	180,902	180,902	—
35106	Arlington County Health Department	5,370	342	696	—	49	115	—	353	165	275	—	216	354	5,507	5,507	—
35129	Fairfax County Health Department	215,939	104,897	27,994	—	1,806	4,199	84,564	12,898	6,041	10,057	—	(17,249)	12,925	201,095	201,095	—
35885	Fort Monroe Federal Area Development Authority	122,533	19,732	31,353	—	1,109	2,579	11,114	7,921	3,710	6,176	11,936	5,577	7,937	123,493	123,493	—
40100	Accomack County School Board	2,347,494	192,948	330,029	—	20,964	48,736	91,473	149,707	70,112	116,729	18,400	79,848	150,002	2,334,034	2,334,034	—
40101	Albemarle County Schools	8,069,938	513,781	1,276,664	—	74,295	172,719	3,318	530,557	248,476	413,683	183,046	370,869	531,600	8,271,754	8,271,754	—
40102	Alleghany County School Board	947,557	145,783	122,841	—	8,425	19,587	91,129	60,167	28,178	46,913	—	11,721	60,284	938,053	938,053	—
40103	Amelia County School Board	682,475	105,138	97,005	—	6,298	14,642	49,019	44,978	21,065	35,070	7,077	17,474	45,068	701,245	701,245	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

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Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected	Less: FY 2020 Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In								
40104	Amherst County School Board	1,955,485	239,557	253,509	—	18,160	42,220	85,730	129,690	60,738	101,121	12,633	52,303	129,946	2,021,962	2,021,962	—	
40105	Appomattox County School Board	949,184	77,374	143,985	—	8,562	19,908	29,075	61,152	28,639	47,681	14,866	37,314	61,274	953,406	953,406	—	
40106	Arlington Public Schools	26,016,243	1,656,352	4,144,691	—	236,575	549,986	260,931	1,689,441	791,218	1,317,282	572,204	1,181,785	1,692,765	26,339,577	26,339,577	—	
40107	Augusta County School Board	4,920,202	449,497	694,452	—	44,679	103,866	160,487	319,056	149,424	248,772	40,192	170,324	319,683	4,974,300	4,974,300	—	
40108	Bath County School Board	380,130	48,451	49,280	—	3,366	7,823	30,644	24,031	11,254	18,737	—	7,241	24,077	374,654	374,654	—	
40109	Bedford County School Board	4,337,640	332,756	622,472	—	39,192	91,113	105,138	279,879	131,076	218,226	47,631	154,642	280,428	4,363,507	4,363,507	—	
40110	Bland County School Board	292,583	55,418	41,806	—	2,647	6,150	33,204	18,893	8,848	14,731	2,752	4,062	18,931	294,549	294,549	—	
40111	Botetourt County Schools	2,293,144	211,049	304,088	—	20,799	48,353	77,666	148,529	69,561	115,811	5,527	71,784	148,822	2,315,677	2,315,677	—	
40112	Brunswick County Public Schools	747,567	131,693	96,915	—	6,804	15,820	73,236	48,596	22,759	37,891	—	10,614	48,693	757,652	757,652	—	
40113	Buchanan County School Board	1,132,089	208,553	146,765	—	9,995	23,239	141,099	71,385	33,432	55,660	—	4,452	71,527	1,112,946	1,112,946	—	
40114	Buckingham County School Board	892,556	109,214	115,711	—	8,294	19,284	40,180	59,236	27,742	46,187	6,252	25,169	59,353	923,534	923,534	—	
40115	Campbell County School Board	3,304,815	277,934	446,448	—	30,559	71,045	49,058	218,234	102,206	170,160	24,712	120,136	218,664	3,402,423	3,402,423	—	
40116	Caroline County School Board	1,787,389	140,480	253,425	—	15,764	36,648	80,933	112,574	52,722	87,776	15,416	58,323	112,795	1,755,115	1,755,115	—	
40117	Carroll County School Board	1,753,705	225,539	262,239	—	15,911	36,993	110,908	113,634	53,218	88,602	24,776	52,073	113,859	1,771,637	1,771,637	—	
40118	Charles City County School Board	352,466	67,088	47,245	—	3,042	7,074	52,763	21,729	10,176	16,943	1,102	1,166	21,773	338,773	338,773	—	
40119	Charlotte County School Board	920,545	117,038	119,340	—	8,251	19,183	65,593	58,926	27,597	45,945	—	20,054	59,044	918,694	918,694	—	
40120	Chesterfield County School Board	25,997,693	1,655,171	3,892,059	—	235,860	548,320	307,375	1,684,325	788,821	1,313,293	385,319	1,106,438	1,687,640	26,259,806	26,259,806	—	
40121	Clarke County School Board	1,044,379	77,030	135,393	—	9,492	22,065	19,535	67,778	31,743	52,848	—	37,325	67,911	1,056,707	1,056,707	—	
40122	Craig County School Board	297,465	31,279	38,563	—	2,736	6,359	9,589	19,535	9,149	15,232	—	8,724	19,574	304,563	304,563	—	
40123	Culpeper County School Board	3,812,522	264,708	512,739	—	34,566	80,359	63,916	246,846	115,606	192,469	13,986	141,279	247,333	3,848,503	3,848,503	—	
40124	Cumberland County School Board	664,087	75,659	90,795	—	6,213	14,444	25,758	44,368	20,779	34,595	11,670	22,240	44,456	691,732	691,732	—	
40125	Dickenson County School Board	788,899	162,986	102,272	—	7,381	17,158	83,993	52,707	24,684	41,096	9,697	5,280	52,810	821,735	821,735	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

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Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
40126	Dinwiddie County School Board	1,964,273	192,521	281,009	—	18,116	42,115	52,320	129,369	60,588	100,871	20,634	71,884	129,624	2,016,956	2,016,956	—
40128	Essex County Public Schools	653,022	101,117	84,658	—	5,719	13,294	70,830	40,836	19,125	31,840	—	6,138	40,916	636,661	636,661	—
40129	Fairfax County School Board	129,574,636	8,457,943	20,527,304	—	1,191,073	2,768,969	370,725	8,505,722	3,983,484	6,632,045	2,887,135	5,949,805	8,522,447	132,610,252	132,610,252	—
40130	Fauquier County School Board	6,277,342	590,116	834,608	—	57,553	133,799	166,763	411,003	192,486	320,465	16,907	204,048	411,813	6,407,831	6,407,831	—
40131	Floyd County School Board	925,264	73,638	140,113	—	8,203	19,071	37,638	58,583	27,436	45,678	16,014	30,464	58,698	913,354	913,354	—
40132	Fluvanna County Public Schools	2,040,266	183,937	264,501	—	18,328	42,610	81,315	130,889	61,299	102,056	—	60,106	131,146	2,040,653	2,040,653	—
40133	Franklin County Public Schools	3,605,696	300,536	553,929	—	31,503	73,236	203,244	224,967	105,359	175,410	63,972	118,776	225,411	3,507,393	3,507,393	—
40134	Frederick County School Board	7,713,567	529,082	1,123,705	—	69,857	162,401	128,670	498,862	233,633	388,970	100,075	297,900	499,844	7,777,612	7,777,612	—
40135	Giles County Schools	1,049,424	92,652	136,048	—	9,680	22,504	20,436	69,127	32,374	53,899	1,148	37,041	69,263	1,077,734	1,077,734	—
40136	Gloucester County School Board	2,609,484	228,824	424,765	—	23,918	55,604	58,456	170,804	79,993	133,179	64,857	109,705	171,141	2,662,962	2,662,962	—
40137	Goochland County School Board	1,313,529	89,498	181,452	—	12,057	28,030	8,341	86,103	40,325	67,136	8,330	53,644	86,273	1,342,412	1,342,412	—
40138	Grayson County School Board	722,344	95,423	106,825	—	6,868	15,967	39,663	49,046	22,970	38,242	27,606	27,496	49,143	764,661	764,661	—
40139	Greene County Public Schools	1,471,212	128,331	195,380	—	13,072	30,389	68,394	93,350	43,719	72,786	3,304	43,460	93,534	1,455,393	1,455,393	—
40140	Greensville County School Board	1,119,396	76,695	159,360	—	10,008	23,263	29,756	71,460	33,467	55,719	11,006	40,358	71,599	1,114,115	1,114,115	—
40141	Halifax County School Board	2,280,939	334,868	295,701	—	20,216	46,997	212,255	144,365	67,611	112,564	—	30,231	144,649	2,250,760	2,250,760	—
40142	Hanover County School Board	8,597,335	721,164	1,156,425	—	78,093	181,549	230,913	557,681	261,179	434,832	29,730	298,475	558,779	8,694,637	8,694,637	—
40143	Henrico County School Board	23,181,220	1,536,916	3,208,958	—	214,514	498,695	47,118	1,531,888	717,431	1,194,436	248,284	977,229	1,534,902	23,883,217	23,883,217	—
40144	Henry County Public Schools	3,107,102	270,155	415,209	—	28,485	66,222	68,559	203,420	95,268	158,609	8,808	110,390	203,821	3,171,456	3,171,456	—
40145	Highland County Public Schools	158,007	17,397	24,360	—	1,373	3,192	12,978	9,805	4,592	7,645	2,752	4,394	9,823	152,866	152,866	—
40146	Isle of Wight County Schools	2,584,099	183,786	372,891	—	23,724	55,155	21,169	169,424	79,346	132,102	30,779	104,594	169,757	2,641,434	2,641,434	—
40148	King George County School Board	1,982,335	158,773	372,019	—	18,282	42,502	25,130	130,557	61,144	101,797	85,374	104,247	130,814	2,035,480	2,035,480	—
40149	King & Queen County School Board	385,662	32,558	54,649	—	3,518	8,178	9,437	25,122	11,766	19,588	3,304	14,630	25,172	391,676	391,676	—
40150	King William County School Board	1,014,113	92,947	131,470	—	9,121	21,204	40,638	65,134	30,504	50,786	—	29,698	65,263	1,015,486	1,015,486	—
40151	Lancaster County Public Schools	647,652	67,040	88,614	—	5,461	12,694	63,500	38,995	18,262	30,405	3,304	11,640	39,072	607,957	607,957	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	PLUS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
40152	Lee County School Board	1,543,950	163,004	205,585	—	14,388	33,449	52,235	102,748	48,120	80,114	18,017	54,569	102,949	1,601,916	1,601,916	—
40153	Loudoun County School Board	51,999,615	3,310,610	11,044,116	—	510,714	1,187,300	—	3,647,136	1,708,067	2,843,726	6,028,063	3,720,651	3,654,313	56,861,425	56,861,425	—
40154	Louisa County Public Schools	2,430,322	171,805	359,030	—	22,471	52,242	13,873	160,475	75,155	125,125	41,198	106,245	160,790	2,501,919	2,501,919	—
40155	Lunenburg County School Board	677,593	89,076	95,847	—	6,553	15,235	32,872	46,798	21,917	36,489	33,042	22,097	46,890	729,615	729,615	—
40156	Madison County School Board	844,714	86,335	122,689	—	7,440	17,294	55,207	53,124	24,880	41,422	9,360	24,267	53,228	828,244	828,244	—
40157	Mathews County School Board	547,900	57,624	71,030	—	5,566	12,942	17,679	39,755	18,618	30,997	44,275	27,687	39,833	619,806	619,806	—
40158	Mecklenburg County School Board	1,914,967	193,112	253,142	—	18,276	42,488	54,745	130,514	61,124	101,764	57,997	74,756	130,771	2,034,812	2,034,812	—
40159	Middlesex County School Board	744,637	47,409	173,211	—	6,692	15,555	14,290	47,783	22,378	37,257	61,727	41,404	47,879	744,968	744,968	—
40160	Montgomery County School Board	4,415,261	281,102	648,586	—	42,212	98,134	—	301,447	141,177	235,043	187,092	229,627	302,040	4,699,777	4,699,777	—
40162	Nelson County Public Schools	984,008	88,392	127,567	—	8,575	19,932	61,369	61,227	28,675	47,740	—	23,322	61,346	954,575	954,575	—
40163	New Kent County School Board	1,419,627	90,382	223,876	—	13,135	30,536	—	93,800	43,929	73,137	35,030	68,026	93,983	1,462,401	1,462,401	—
40165	Northampton County Schools	797,686	66,835	106,347	—	7,049	16,388	37,491	50,341	23,576	39,252	2,384	22,495	50,440	784,854	784,854	—
40166	Northumberland County School Board	687,520	63,516	108,397	—	6,204	14,423	27,014	44,304	20,749	34,545	14,534	25,993	44,392	690,731	690,731	—
40167	Nottoway County School Board	918,429	120,853	119,065	—	8,272	19,228	65,593	59,065	27,662	46,054	—	20,140	59,181	920,864	920,864	—
40168	Orange County Public Schools	2,243,024	229,591	290,785	—	20,207	46,976	105,841	144,301	67,581	112,514	—	61,143	144,587	2,249,758	2,249,758	—
40169	Page County Public Schools	1,545,252	173,952	200,326	—	13,562	31,529	115,362	96,850	45,358	75,516	—	30,855	97,041	1,509,963	1,509,963	—
40170	Patrick County School Board	1,055,282	162,537	138,358	—	9,398	21,845	103,498	67,104	31,427	52,322	1,102	16,754	67,235	1,046,194	1,046,194	—
40171	Pittsylvania County School Board	3,697,312	304,367	573,759	—	33,430	77,718	109,366	238,732	111,806	186,143	72,878	144,244	239,203	3,722,006	3,722,006	—
40172	Powhatan County School Board	2,039,127	189,254	284,347	—	18,429	42,843	75,974	131,606	61,635	102,615	15,768	65,287	131,865	2,051,834	2,051,834	—
40173	Prince Edward County School Board	980,591	131,991	131,195	—	8,577	19,939	92,523	61,249	28,685	47,756	3,142	15,099	61,370	954,909	954,909	—
40174	Prince George County School Board	2,722,091	306,566	352,892	—	25,088	58,326	103,374	179,164	83,908	139,697	1,276	79,793	179,517	2,793,298	2,793,298	—
40176	Prince William County School Board	46,421,022	3,153,559	6,971,504	—	434,448	1,009,995	160,945	3,102,493	1,452,994	2,419,060	1,282,441	2,223,974	3,108,599	48,370,052	48,370,052	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual						Calculated 6/30/2020 Net OPEB		
40177	Pulaski County School Board	1,799,919	218,505	233,341	—	15,851	36,846	143,657	113,185	53,008	88,252	—	34,860	113,407	1,764,627	1,764,627	—
40178	Rappahannock County School Board	481,509	51,844	62,423	—	4,386	10,196	20,319	31,320	14,668	24,421	—	13,246	31,383	488,301	488,301	—
40179	Richmond County School Board	581,422	49,230	95,319	—	5,270	12,252	16,696	37,635	17,626	29,345	15,567	23,185	37,710	586,763	586,763	—
40180	Roanoke County School Board	6,444,462	671,392	968,034	—	58,359	135,670	291,940	416,751	195,178	324,947	94,146	222,146	417,571	6,497,448	6,497,448	—
40181	Rockbridge County School Board	1,446,640	99,196	211,289	—	12,940	30,079	38,107	92,397	43,273	72,044	19,292	52,693	92,580	1,440,540	1,440,540	—
40182	Rockingham County School Board	5,625,134	430,278	735,756	—	50,781	118,052	145,305	362,632	169,832	282,749	5,026	191,271	363,345	5,653,683	5,653,683	—
40183	Russell County School Board	1,537,278	158,455	199,293	—	14,278	33,195	46,784	101,967	47,754	79,505	10,080	50,411	102,166	1,589,734	1,589,734	—
40184	Scott County School Board	1,690,893	155,850	230,836	—	15,508	36,052	43,837	110,744	51,865	86,349	8,258	59,814	110,962	1,726,578	1,726,578	—
40185	Shenandoah County School Board	3,114,913	245,493	508,544	—	28,146	65,431	81,930	200,990	94,130	156,715	85,078	121,691	201,385	3,133,574	3,133,574	—
40186	Smyth County School Board	1,873,634	241,177	242,898	—	16,756	38,955	135,985	119,661	56,041	93,301	—	36,269	119,897	1,865,592	1,865,592	—
40187	Southampton County School Board	1,129,974	79,927	150,893	—	10,055	23,378	35,957	71,813	33,632	55,994	3,577	36,944	71,956	1,119,622	1,119,622	—
40188	Spotsylvania County School Board	10,993,811	980,101	1,562,918	—	100,511	233,665	275,643	717,771	336,154	559,656	111,848	383,129	719,184	11,190,549	11,190,549	—
40189	Stafford County School Board	13,379,870	1,056,190	2,170,755	—	125,525	291,820	157,692	896,410	419,817	698,944	525,247	643,159	898,175	13,975,670	13,975,670	—
40190	Surry County Schools	647,164	80,096	83,898	—	5,424	12,611	76,778	38,738	18,142	30,205	—	7,134	38,816	603,952	603,952	—
40191	Sussex County School Board	663,111	69,064	85,966	—	6,045	14,054	25,584	43,169	20,218	33,660	—	18,723	43,255	673,041	673,041	—
40192	Tazewell County Schools	2,059,468	380,851	266,990	—	18,455	42,903	239,277	131,788	61,721	102,757	—	17,757	132,046	2,054,671	2,054,671	—
40193	Warren County School Board	2,518,357	188,750	338,884	—	23,118	53,743	29,848	165,089	77,316	128,722	8,808	97,811	165,414	2,573,846	2,573,846	—
40195	Washington County School Board	2,955,441	327,283	383,143	—	26,721	62,120	151,356	190,821	89,367	148,786	—	77,873	191,196	2,975,035	2,975,035	—
40196	Westmoreland County School Board	794,431	101,001	141,754	—	7,511	17,461	40,332	53,638	25,120	41,822	43,988	37,056	53,744	836,254	836,254	—
40197	Wise County School Board	2,307,463	360,550	371,849	—	20,900	48,590	190,398	149,257	69,902	116,378	59,068	45,696	149,551	2,327,026	2,327,026	—
40198	Wythe County School Board	1,745,894	185,548	226,338	—	15,641	36,362	95,513	111,697	52,311	87,092	—	44,660	111,917	1,741,431	1,741,431	—
40199	York County School Board	5,916,415	508,132	845,717	—	54,294	126,220	115,267	387,722	181,582	302,313	63,944	214,734	388,486	6,044,858	6,044,858	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual		Deferred Outflows Expected vs Actual									
40200	Alexandria City School Board	13,152,867	1,042,551	2,050,575	—	119,239	277,206	321,258	851,518	398,792	663,941	266,042	521,521	853,194	13,275,760	13,275,760	—
40201	Bristol City School Board	1,024,689	122,589	132,841	—	9,545	22,190	43,878	68,163	31,923	53,148	9,060	29,894	68,297	1,062,715	1,062,715	—
40202	Buena Vista City Schools	439,850	52,103	57,023	—	3,882	9,025	32,852	27,723	12,984	21,616	—	8,512	27,777	432,229	432,229	—
40203	Charlottesville Public Schools	3,362,095	230,334	476,291	—	30,848	71,717	22,774	220,300	103,173	171,771	31,180	138,143	220,735	3,434,631	3,434,631	—
40205	Danville City Schools	2,977,897	296,003	616,322	—	27,277	63,413	91,839	194,792	91,227	151,882	187,065	132,108	195,175	3,036,948	3,036,948	—
40206	Fredericksburg City Schools	1,976,966	154,849	263,272	—	17,761	41,293	60,967	126,843	59,404	98,901	4,956	66,038	127,093	1,977,571	1,977,571	—
40207	Hampton City Schools	9,106,181	1,037,813	1,213,863	—	82,930	192,794	445,301	592,223	277,356	461,765	23,674	262,434	593,387	9,233,171	9,233,171	—
40208	Harrisonburg City School Board	3,447,689	219,501	635,917	—	31,986	74,358	—	228,414	106,973	178,097	161,313	190,266	228,862	3,561,130	3,561,130	—
40209	Hopewell City School Board	2,186,069	168,489	370,344	—	19,751	45,913	55,537	141,037	66,052	109,968	65,874	94,229	141,314	2,198,859	2,198,859	—
40210	Lynchburg Public Schools	4,567,248	647,542	592,098	—	41,185	95,747	356,288	294,115	137,743	229,326	—	89,499	294,694	4,585,461	4,585,461	—
40211	Newport News Public Schools	13,758,698	1,191,162	1,783,680	—	122,395	284,541	615,234	874,050	409,345	681,509	—	393,905	875,769	13,627,050	13,627,050	—
40212	Norfolk Public Schools	17,802,292	2,326,951	2,307,892	—	156,876	364,701	1,504,824	1,120,286	524,664	873,503	—	275,128	1,122,490	17,466,041	17,466,041	—
40213	Petersburg City Schools	1,995,028	244,473	285,984	—	18,489	42,979	84,916	132,024	61,831	102,941	31,660	55,036	132,282	2,058,343	2,058,343	—
40214	Portsmouth School Board	6,937,361	637,226	899,361	—	62,596	145,525	254,522	447,022	209,354	348,550	—	199,787	447,902	6,969,394	6,969,394	—
40215	Radford City School Board	746,264	66,583	112,252	—	6,708	15,594	29,026	47,901	22,433	37,349	11,012	26,836	47,994	746,804	746,804	—
40216	Richmond Public Schools	14,360,136	1,087,770	2,065,182	—	121,290	281,973	1,060,279	866,161	405,650	675,358	157,064	348,506	867,864	13,504,057	13,504,057	—
40217	Roanoke City School Board	6,874,874	554,116	937,178	—	62,011	144,163	201,740	442,837	207,394	345,287	33,183	235,252	443,709	6,904,142	6,904,142	—
40219	Staunton City Schools	1,445,826	148,908	187,437	—	13,171	30,619	56,948	94,056	44,050	73,337	—	42,646	94,241	1,466,407	1,466,407	—
40220	Suffolk City School Board	6,836,145	544,630	1,120,561	—	60,567	140,807	287,206	432,529	202,567	337,249	188,935	243,901	433,381	6,743,434	6,743,434	—
40222	Winchester Public Schools	2,469,377	262,888	320,130	—	22,708	52,789	85,812	162,156	75,943	126,435	—	75,234	162,474	2,528,120	2,528,120	—
40223	Martinsville City Schools	997,677	99,123	129,339	—	8,492	19,744	85,955	60,649	28,404	47,289	—	16,720	60,770	945,562	945,562	—
40224	Falls Church Public Schools	2,312,671	175,733	378,927	—	20,828	48,422	62,309	148,743	69,661	115,977	64,269	91,483	149,036	2,319,015	2,319,015	—
40225	Colonial Heights City Schools	1,617,828	133,251	209,735	—	14,565	33,860	51,961	104,011	48,712	81,099	—	51,045	104,217	1,621,608	1,621,608	—
40230	Covington City School Board	454,333	60,484	74,406	—	4,112	9,558	31,062	29,361	13,751	22,893	11,012	14,483	29,417	457,762	457,762	—
40231	Fairfax City School Board	7,973	641	1,033	—	70	164	364	503	236	392	—	233	503	7,844	7,844	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
40232	Franklin City Public Schools	564,011	131,018	73,118	—	4,625	10,754	122,560	33,033	15,470	25,756	—	(10,129)	33,099	515,003	515,003	—
40233	Chesapeake Public Schools	19,899,187	1,299,468	2,658,671	—	184,038	427,846	25,130	1,314,254	615,506	1,024,743	119,598	829,908	1,316,840	20,490,139	20,490,139	—
40234	Virginia Beach City School Board	34,714,957	2,810,786	4,500,452	—	312,863	727,339	1,059,176	2,234,234	1,046,361	1,742,065	—	1,123,344	2,238,631	34,833,286	34,833,286	—
40236	Manassas Park City Schools	1,870,054	162,742	254,646	—	17,176	39,930	35,260	122,658	57,444	95,638	9,424	64,270	122,898	1,912,320	1,912,320	—
40306	Town of West Point School Board	467,839	33,991	82,359	—	4,175	9,708	14,608	29,821	13,966	23,252	15,416	21,382	29,879	464,938	464,938	—
40307	Lexington City School Board	253,853	16,163	43,833	—	2,360	5,485	—	16,848	7,891	13,137	10,185	13,157	16,881	262,675	262,675	—
40308	Waynesboro Public Schools	1,512,544	155,636	201,513	—	13,440	31,247	88,831	95,983	44,952	74,840	3,854	39,840	96,172	1,496,446	1,496,446	—
40309	Town of Colonial Beach Schools	299,905	34,811	45,081	—	2,742	6,373	14,290	19,578	9,169	15,265	4,404	10,200	19,616	305,230	305,230	—
40313	Galax City Schools	613,642	55,894	81,954	—	5,401	12,555	34,085	38,567	18,062	30,071	1,950	15,734	38,643	601,282	601,282	—
40314	Norton City Schools	290,956	57,048	37,719	—	2,703	6,283	29,788	19,299	9,039	15,048	1,914	3,418	19,338	300,891	300,891	—
40332	Manassas City Schools	4,741,203	581,210	728,583	—	42,130	97,942	344,009	300,859	140,901	234,584	92,557	113,398	301,450	4,690,598	4,690,598	—
40335	City of Salem Schools	1,908,133	145,695	249,812	—	17,275	40,160	44,682	123,364	57,775	96,189	1,884	65,830	123,607	1,923,334	1,923,334	—
40402	Williamsburg-James City County School Board	6,045,782	479,893	893,306	—	55,278	128,510	107,922	394,755	184,876	307,796	88,980	232,969	395,534	6,154,501	6,154,501	—
40403	Poquoson City Public Schools	979,940	87,370	129,366	—	8,875	20,632	32,451	63,379	29,682	49,417	1,652	31,507	63,505	988,118	988,118	—
40410	Valley Vocational Technical Center	168,585	15,617	23,456	—	1,532	3,561	5,556	10,940	5,123	8,530	1,301	5,525	10,961	170,555	170,555	—
40412	Charlottesville/Albemarle Vo-Tech Center	100,403	17,790	28,741	—	922	2,147	8,924	6,594	3,088	5,141	12,299	4,828	6,608	102,801	102,801	—
40414	Jackson River Technical Center	50,282	20,043	6,519	—	446	1,035	13,628	3,179	1,489	2,479	—	(3,095)	3,185	49,564	49,564	—
40415	New Horizons Technical Center	743,010	53,309	121,018	—	6,660	15,482	20,571	47,558	22,273	37,082	18,388	31,228	47,653	741,464	741,464	—
40416	Northern Neck Regional Vocational Center	98,124	10,124	14,322	—	905	2,101	2,752	6,455	3,023	5,033	1,301	3,119	6,469	100,630	100,630	—
40417	Rowanty Vocational Technical Center	64,765	9,822	13,199	—	637	1,481	4,398	4,549	2,131	3,547	7,347	3,038	4,559	70,925	70,925	—
40418	Amelia-Nottoway Vocational Center	22,293	1,420	5,958	—	190	443	1,276	1,359	637	1,060	2,492	1,162	1,362	21,194	21,194	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual						Calculated 6/30/2020 Net OPEB Liability		
40421	Northern Neck Regional Special Education Program	69,647	8,703	11,355	—	628	1,464	4,489	4,496	2,105	3,505	1,652	2,424	4,505	70,091	70,091	—
40423	Maggie Walker Governor's School for Govt & Intl Studies	364,670	39,759	47,276	—	3,208	7,461	26,198	22,917	10,733	17,869	—	8,454	22,961	357,298	357,298	—
40424	Appomattox Region Governor's School	156,055	20,248	29,170	—	1,498	3,485	7,624	10,704	5,013	8,346	12,494	6,527	10,726	166,884	166,884	—
40425	Bridging Communities Regional Career and Tech Center	41,495	6,511	9,451	—	361	840	4,929	2,580	1,208	2,011	3,142	1,437	2,584	40,219	40,219	—
55100	Accomack County	1,018,343	64,833	147,227	—	9,420	21,901	—	67,275	31,507	52,455	15,800	44,606	67,408	1,048,863	1,048,863	—
55101	Albemarle County	3,689,989	241,904	649,648	—	34,730	80,739	4,956	248,013	116,152	193,379	200,286	195,543	248,499	3,866,694	3,866,694	—
55102	Alleghany County	651,557	56,292	111,721	—	5,863	13,628	23,897	41,864	19,606	32,642	20,506	27,271	41,947	652,682	652,682	—
55103	Amelia County	361,253	26,099	54,145	—	3,305	7,684	4,116	23,602	11,054	18,403	5,676	14,789	23,648	367,978	367,978	—
55104	Amherst County	744,800	47,418	138,051	—	6,944	16,144	—	49,592	23,225	38,667	38,125	42,174	49,690	773,172	773,172	—
55105	Appomattox County	340,587	40,253	48,156	—	3,058	7,105	21,028	21,826	10,222	17,018	3,251	8,334	21,868	340,276	340,276	—
55107	Augusta County	1,829,861	116,501	308,004	—	17,088	39,725	—	122,026	57,149	95,146	73,007	95,868	122,267	1,902,474	1,902,474	—
55108	Bath County	232,048	25,744	35,420	—	2,129	4,948	8,705	15,200	7,119	11,851	4,336	7,109	15,230	236,975	236,975	—
55109	Bedford County	1,663,880	132,082	316,070	—	15,769	36,662	21,243	112,617	52,742	87,809	111,496	97,740	112,839	1,755,783	1,755,783	—
55110	Bland County	214,473	13,655	44,217	—	1,971	4,582	383	14,076	6,592	10,975	12,348	12,589	14,103	219,452	219,452	—
55111	Botetourt County	1,021,110	95,134	168,856	—	9,641	22,417	23,246	68,859	32,249	53,690	49,556	46,120	68,995	1,073,563	1,073,563	—
55112	Brunswick County	495,503	31,547	127,326	—	4,517	10,503	3,956	32,262	15,109	25,155	49,420	32,619	32,326	502,987	502,987	—
55113	Buchanan County	890,765	112,719	115,479	—	8,100	18,831	50,579	57,845	27,090	45,102	—	19,263	57,956	901,839	901,839	—
55114	Buckingham County	360,765	27,621	47,704	—	3,395	7,893	3,304	24,245	11,355	18,904	6,884	14,807	24,294	377,991	377,991	—
55115	Campbell County	1,211,988	93,444	196,280	—	11,080	25,758	18,708	79,124	37,056	61,694	31,646	49,757	79,279	1,233,604	1,233,604	—
55116	Caroline County	1,309,461	368,928	474,549	—	9,562	22,228	429,945	68,281	31,978	53,240	243,223	(5,861)	68,416	1,064,550	1,064,550	—
55117	Carroll County	667,017	58,918	86,473	—	5,604	13,029	58,585	40,022	18,744	31,206	—	11,864	40,102	623,978	623,978	—
55118	Charles City County	289,165	18,410	54,170	—	2,819	6,555	—	20,134	9,430	15,699	26,426	18,362	20,174	313,908	313,908	—
55119	Charlotte County	374,434	27,442	50,984	—	3,308	7,691	14,921	23,624	11,064	18,420	1,884	12,019	23,671	368,312	368,312	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected	Less: FY 2020 Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected	PLUS: FY 2020 Deferred Outflows Change In Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion						
55120	Chesterfield County	16,145,572	1,163,649	2,093,114	—	149,425	347,379	102,752	1,067,076	499,745	832,015	59,970	630,282	1,069,177	16,636,462	16,636,462	—	
55121	Clarke County	420,974	26,802	70,156	—	3,891	9,046	—	27,788	13,014	21,666	13,071	20,851	27,843	433,230	433,230	—	
55122	Craig County	141,247	8,992	27,701	—	1,349	3,136	—	9,634	4,512	7,511	11,071	9,067	9,653	150,195	150,195	—	
55123	Culpeper County	1,612,132	102,638	268,811	—	15,100	35,104	—	107,833	50,501	84,079	66,724	84,339	108,046	1,681,185	1,681,185	—	
55124	Cumberland County	282,818	23,744	36,665	—	2,482	5,771	15,125	17,726	8,302	13,821	—	7,751	17,760	276,359	276,359	—	
55125	Dickenson County	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55126	Dinwiddie County	844,877	60,061	145,388	—	7,816	18,169	5,095	55,811	26,138	43,517	28,523	43,593	55,921	870,131	870,131	—	
55128	Essex County	327,243	34,815	42,424	—	2,967	6,900	14,580	21,194	9,926	16,525	—	8,833	21,235	330,430	330,430	—	
55130	Fauquier County	3,288,217	209,348	642,103	—	30,270	70,372	1,531	216,168	101,238	168,550	171,097	176,467	216,595	3,370,214	3,370,214	—	
55131	Floyd County	389,242	24,781	92,071	—	3,620	8,419	—	25,861	12,111	20,164	35,259	25,794	25,911	403,191	403,191	—	
55132	Fluvanna County	611,364	38,922	113,979	—	5,671	13,186	—	40,504	18,969	31,582	30,204	33,363	40,585	631,487	631,487	—	
55133	Franklin County	1,302,139	91,043	266,334	—	11,729	27,267	28,866	83,759	39,227	65,308	76,294	66,215	83,924	1,305,865	1,305,865	—	
55134	Frederick County	3,606,672	229,622	658,628	—	33,796	78,568	—	241,344	113,029	188,180	193,836	202,852	241,818	3,762,725	3,762,725	—	
55135	Giles County	493,550	45,297	71,195	—	4,632	10,767	11,272	33,076	15,490	25,789	12,694	20,780	33,140	515,670	515,670	—	
55136	Gloucester County	1,353,885	111,433	291,851	—	12,157	28,260	46,271	86,810	40,656	67,687	94,508	63,966	86,980	1,353,426	1,353,426	—	
55137	Goochland County	1,018,831	64,864	231,203	—	9,857	22,915	—	70,390	32,966	54,884	117,559	72,435	70,527	1,097,427	1,097,427	—	
55138	Grayson County	380,618	27,967	62,136	—	3,552	8,259	3,034	25,369	11,881	19,780	13,542	18,758	25,420	395,514	395,514	—	
55139	Greene County	474,999	36,754	73,435	—	4,286	9,963	12,682	30,603	14,332	23,862	9,156	18,442	30,662	477,120	477,120	—	
55140	Greensville County	401,121	27,272	62,313	—	3,594	8,360	9,830	25,679	12,026	20,022	7,624	16,438	25,731	400,354	400,354	—	
55141	Halifax County	671,084	64,314	86,999	—	6,506	15,123	17,274	46,456	21,757	36,222	27,560	29,331	46,547	724,275	724,275	—	
55142	Hanover County	5,460,292	347,635	831,031	—	50,575	117,571	—	361,155	169,140	281,598	117,508	254,367	361,864	5,630,654	5,630,654	—	
55143	Henrico County	21,526,128	1,530,867	3,040,405	—	196,825	457,573	247,788	1,405,570	658,272	1,095,943	188,233	859,737	1,408,336	21,913,823	21,913,823	—	
55144	Henry County	1,430,041	91,044	202,442	—	13,112	30,484	5,104	93,639	43,854	73,012	13,588	59,684	93,822	1,459,898	1,459,898	—	
55145	Highland County	116,838	9,039	15,146	—	1,159	2,694	1,301	8,274	3,875	6,452	7,017	6,096	8,290	129,001	129,001	—	
55146	Isle of Wight County	1,171,144	74,562	178,704	—	10,714	24,912	6,125	76,523	35,838	59,666	21,039	51,409	76,674	1,193,052	1,193,052	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	LESS: FY 2020	Calculated	Actual	Difference
						Deferred Inflows Expected	Less: FY 2020 Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Investment Experience	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	6/30/2020 Net OPEB Liability	6/30/2020 Net OPEB Liability	
55147	James City County	3,389,107	284,477	472,974	—	29,483	68,543	203,442	210,549	98,606	164,168	25,220	95,879	210,963	3,282,601	3,282,601	—	
55148	King George County	963,016	61,311	176,718	—	8,903	20,699	—	63,582	29,777	49,576	43,043	51,011	63,708	991,288	991,288	—	
55149	King and Queen County	230,096	14,650	47,348	—	2,132	4,955	—	15,221	7,129	11,868	15,153	12,878	15,252	237,308	237,308	—	
55150	King William County	382,570	24,357	93,437	—	3,629	8,436	—	25,914	12,137	20,206	44,349	25,961	25,967	404,025	404,025	—	
55151	Lancaster County	406,166	39,390	59,168	—	3,714	8,635	13,053	26,525	12,422	20,682	5,026	14,474	26,577	413,538	413,538	—	
55152	Lee County	425,855	36,409	55,208	—	3,886	9,036	10,059	27,756	12,999	21,641	—	14,070	27,812	432,729	432,729	—	
55153	Loudoun County	18,963,509	1,207,332	3,548,926	—	188,758	438,819	—	1,347,961	631,292	1,051,025	2,071,064	1,270,590	1,350,615	21,015,655	21,015,655	—	
55154	Louisa County	1,063,093	67,683	170,036	—	10,039	23,340	—	71,696	33,577	55,902	46,552	54,537	71,838	1,117,787	1,117,787	—	
55155	Lunenburg County	180,301	21,626	23,374	—	1,734	4,032	7,661	12,385	5,800	9,656	6,252	6,275	12,409	193,085	193,085	—	
55156	Madison County	413,001	26,294	76,477	—	3,852	8,955	—	27,509	12,884	21,449	21,844	22,759	27,565	428,891	428,891	—	
55157	Mathews County	235,954	19,674	44,197	—	2,301	5,349	3,304	16,431	7,695	12,811	21,900	13,315	16,462	256,167	256,167	—	
55158	Mecklenburg County	738,128	46,994	101,193	—	7,190	16,716	—	51,347	24,048	40,036	37,454	39,082	51,449	800,541	800,541	—	
55159	Middlesex County	264,431	16,836	48,862	—	2,451	5,697	—	17,501	8,196	13,646	13,021	13,770	17,536	272,855	272,855	—	
55160	Montgomery County	1,587,561	127,240	250,103	—	14,484	33,672	31,200	103,433	48,441	80,648	35,982	62,387	103,636	1,612,597	1,612,597	—	
55162	Nelson County	363,694	23,156	57,289	—	3,456	8,036	—	24,684	11,560	19,246	17,297	18,711	24,734	384,833	384,833	—	
55163	New Kent County	785,319	49,997	123,952	—	7,616	17,705	—	54,387	25,471	42,407	49,071	45,051	54,494	847,936	847,936	—	
55165	Northampton County	762,700	53,985	137,031	—	7,108	16,524	3,854	50,759	23,772	39,577	38,013	37,932	50,858	791,363	791,363	—	
55166	Northumberland County	376,712	23,983	70,872	—	3,531	8,206	—	25,208	11,806	19,655	21,816	21,696	25,257	393,010	393,010	—	
55167	Nottoway County	296,325	22,600	38,415	—	2,638	6,133	10,818	18,839	8,823	14,689	—	9,318	18,875	293,715	293,715	—	
55168	Orange County	931,284	71,503	167,689	—	8,526	19,821	13,889	60,885	28,514	47,473	36,878	43,626	61,004	949,234	949,234	—	
55169	Page County	618,687	40,940	89,678	—	5,670	13,182	3,526	40,493	18,964	31,573	7,695	25,598	40,573	631,321	631,321	—	
55170	Patrick County	537,974	34,251	112,173	—	4,748	11,039	17,608	33,910	15,881	26,440	32,967	26,809	33,976	528,688	528,688	—	
55171	Pittsylvania County	1,221,101	113,496	162,955	—	11,099	25,804	41,679	79,263	37,122	61,803	3,304	40,640	79,419	1,235,773	1,235,773	—	
55172	Powhatan County	704,281	50,538	121,159	—	6,591	15,322	4,398	47,066	22,042	36,698	31,711	36,080	47,158	733,788	733,788	—	
55173	Prince Edward County	443,918	35,157	57,549	—	4,049	9,412	8,492	28,912	13,540	22,543	—	15,153	28,968	450,753	450,753	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Change In Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual Experience	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Change In Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions							
55174	Prince George County	1,105,239	104,286	175,835	—	10,450	24,295	25,842	74,629	34,951	58,189	49,412	48,003	74,774	1,163,513	1,163,513	—
55176	Prince William County	23,309,449	1,484,022	4,003,207	—	222,165	516,484	—	1,586,532	743,022	1,237,043	1,408,291	1,298,310	1,589,655	24,735,158	24,735,158	—
55177	County of Pulaski	1,045,681	66,574	160,586	—	9,849	22,897	—	70,336	32,941	54,842	37,468	52,558	70,476	1,096,592	1,096,592	—
55178	Rappahannock County	265,245	26,966	53,533	—	2,438	5,666	7,668	17,405	8,151	13,571	15,390	11,369	17,440	271,352	271,352	—
55179	Richmond County	244,253	19,820	39,806	—	2,201	5,115	7,679	15,714	7,359	12,252	6,282	9,851	15,745	244,985	244,985	—
55180	Roanoke County	4,043,431	299,855	552,489	—	36,655	85,217	84,610	261,767	122,594	204,104	20,596	150,046	262,283	4,081,139	4,081,139	—
55181	Rockbridge County	601,437	38,291	103,049	—	5,717	13,290	—	40,825	19,120	31,832	34,776	33,176	40,907	636,494	636,494	—
55182	Rockingham County	2,254,577	143,540	359,059	—	21,260	49,426	—	151,826	71,105	118,381	92,287	117,231	152,125	2,367,077	2,367,077	—
55183	Russell County	500,384	55,473	83,595	—	4,630	10,764	19,185	33,065	15,485	25,781	16,236	20,384	33,130	515,504	515,504	—
55184	Scott County	482,485	43,299	62,549	—	4,407	10,245	12,698	31,470	14,738	24,538	—	15,539	31,532	490,638	490,638	—
55185	Shenandoah County	1,136,319	83,199	173,328	—	10,537	24,497	7,708	75,249	35,242	58,673	27,130	48,846	75,396	1,173,192	1,173,192	—
55186	Smyth County	638,540	63,224	82,781	—	5,790	13,465	24,617	41,360	19,370	32,249	—	18,191	41,442	644,839	644,839	—
55187	Southampton County	665,878	56,135	91,752	—	6,020	13,998	20,732	42,998	20,137	33,526	3,854	23,429	43,083	670,372	670,372	—
55188	Spotsylvania County	4,479,701	285,205	844,017	—	42,460	98,713	—	303,224	142,009	236,428	307,144	262,779	303,820	4,727,480	4,727,480	—
55189	Stafford County	4,612,161	293,638	813,097	—	45,150	104,960	—	322,417	150,998	251,393	391,434	290,919	323,051	5,026,702	5,026,702	—
55190	Surry County	354,419	23,900	49,823	—	3,370	7,833	1,085	24,063	11,269	18,762	11,684	17,280	24,112	375,154	375,154	—
55191	Sussex County	419,671	51,840	56,542	—	3,790	8,809	24,748	27,060	12,673	21,099	1,735	8,805	27,112	421,882	421,882	—
55192	Tazewell County	941,536	126,495	122,061	—	8,600	19,991	57,547	61,409	28,760	47,882	—	21,058	61,530	957,411	957,411	—
55193	Warren County	948,859	60,410	164,876	—	8,697	20,218	3,700	62,105	29,086	48,424	32,107	46,986	62,227	968,259	968,259	—
55195	Washington County	905,899	85,931	121,512	—	8,462	19,671	21,608	60,424	28,299	47,114	13,095	33,092	60,543	942,058	942,058	—
55196	Westmoreland County	544,321	34,655	119,344	—	5,108	11,876	—	36,479	17,084	28,444	43,919	36,716	36,551	568,739	568,739	—
55197	Wise County	911,595	106,452	129,577	—	8,418	19,570	37,192	60,114	28,153	46,872	10,582	28,440	60,232	937,219	937,219	—
55198	Wythe County	554,409	70,015	79,627	—	5,548	12,897	27,807	39,616	18,553	30,889	43,018	26,707	39,691	617,637	617,637	—
55199	York County	3,607,323	242,068	609,026	—	32,684	75,982	55,125	233,402	109,309	181,987	112,363	159,123	233,860	3,638,898	3,638,898	—
55200	City of Alexandria	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	PLUS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual			Less: FY 2020 Deferred Inflows Change In Assumptions								
55201	City of Bristol	1,140,551	185,571	147,861	—	10,680	24,828	87,065	76,266	35,718	59,466	14,801	23,524	76,417	1,189,046	1,189,046	—
55202	City of Buena Vista	288,189	28,932	51,918	—	2,603	6,049	12,633	18,582	8,703	14,489	11,033	11,604	18,619	289,710	289,710	—
55203	Town of St. Paul	62,161	5,293	8,059	—	560	1,303	2,106	4,003	1,875	3,121	—	2,000	4,011	62,414	62,414	—
55204	Town of Clifton Forge	116,349	16,678	15,084	—	939	2,181	18,253	6,701	3,138	5,225	—	(452)	6,712	104,470	104,470	—
55205	City of Danville	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55206	City of Fredericksburg	2,064,024	159,295	286,305	—	19,065	44,321	20,990	136,145	63,761	106,154	18,915	81,391	136,411	2,122,593	2,122,593	—
55207	City of Hampton	7,340,923	1,002,950	951,678	—	66,117	153,707	554,964	472,155	221,125	368,147	—	155,487	473,084	7,361,237	7,361,237	—
55208	City of Harrisonburg	2,657,163	169,171	396,925	—	24,228	56,322	21,181	173,010	81,026	134,898	42,140	111,937	173,348	2,697,341	2,697,341	—
55209	City of Hopewell	1,605,135	102,193	256,252	—	14,647	34,052	11,739	104,600	48,987	81,558	35,353	74,456	104,805	1,630,787	1,630,787	—
55210	City of Lynchburg	4,591,169	435,053	595,200	—	41,891	97,388	146,297	299,157	140,104	233,257	—	145,847	299,747	4,664,064	4,664,064	—
55211	Town of Crewe	89,662	5,708	16,910	—	800	1,861	2,168	5,716	2,677	4,457	4,136	4,226	5,727	89,116	89,116	—
55212	City of Norfolk	2,315,274	236,875	311,493	—	20,744	48,227	114,446	148,144	69,380	115,510	9,213	58,620	148,436	2,309,670	2,309,670	—
55213	City of Petersburg	2,080,623	354,194	449,000	—	19,635	45,645	157,460	140,212	65,666	109,326	183,716	64,499	140,487	2,186,009	2,186,009	—
55214	City of Portsmouth	5,837,004	512,511	776,249	—	52,645	122,391	199,309	375,958	176,073	293,140	15,078	178,982	376,698	5,861,454	5,861,454	—
55215	City of Radford	874,005	75,494	117,576	—	8,294	19,284	14,698	59,236	27,742	46,187	24,265	35,809	59,352	923,534	923,534	—
55216	City of Richmond	2,124,233	284,298	275,386	—	18,896	43,931	171,919	134,946	63,199	105,219	—	37,349	135,210	2,103,902	2,103,902	—
55217	City of Roanoke	746,589	73,392	96,788	—	6,972	16,207	20,412	49,785	23,316	38,818	8,038	26,498	49,881	776,176	776,176	—
55218	Town of Craigsville	16,110	1,826	2,088	—	175	404	650	1,242	582	968	2,168	1,023	1,243	19,359	19,359	—
55219	City of Staunton	1,225,820	89,672	197,612	—	11,266	26,190	10,426	80,452	37,678	62,729	30,775	53,277	80,612	1,254,297	1,254,297	—
55220	City of Suffolk	5,558,578	459,688	913,817	—	50,592	117,617	137,749	361,294	169,205	281,706	138,404	245,728	362,005	5,632,823	5,632,823	—
55221	City of Williamsburg	900,529	67,055	135,470	—	8,054	18,723	27,965	57,513	26,935	44,844	14,450	33,178	57,626	896,666	896,666	—
55222	City of Winchester	2,226,425	178,925	359,876	—	20,354	47,318	40,494	145,350	68,072	113,332	57,875	89,811	145,635	2,266,113	2,266,113	—
55223	City of Martinsville	1,152,105	114,297	149,359	—	10,580	24,594	33,374	75,549	35,382	58,907	—	35,230	75,698	1,177,865	1,177,865	—
55224	City of Falls Church	105,609	18,428	13,692	—	911	2,119	14,508	6,508	3,048	5,074	—	548	6,520	101,465	101,465	—
55225	City of Colonial Heights	1,102,147	130,569	142,882	—	9,953	23,138	63,262	71,075	33,287	55,418	—	26,060	71,214	1,108,107	1,108,107	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual		Deferred Outflows Expected vs Actual	Calculated 6/30/2020 Net OPEB Liability								
55226	Town of Front Royal	655,137	44,153	89,686	—	5,680	13,207	31,996	40,568	18,999	31,632	3,703	19,515	40,649	632,489	632,489	—
55227	Town of Boyce	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55228	Town of Middletown	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55229	Town of Chilhowie	71,437	5,081	9,261	—	677	1,575	433	4,838	2,266	3,772	1,659	3,172	4,848	75,431	75,431	—
55230	City of Covington	315,039	35,286	40,842	—	2,761	6,419	23,896	19,717	9,234	15,374	—	6,423	19,756	307,399	307,399	—
55231	Town of Floyd	14,808	943	2,453	—	143	331	—	1,017	476	793	943	819	1,018	15,854	15,854	—
55232	City of Franklin	648,791	61,029	84,109	—	5,415	12,590	62,574	38,674	18,112	30,154	—	9,628	38,749	602,951	602,951	—
55233	City of Chesapeake	13,863,982	882,666	2,019,706	—	126,064	293,071	139,588	900,253	421,616	701,941	166,939	578,638	902,025	14,035,581	14,035,581	—
55234	City of Virginia Beach	27,791,102	2,022,029	3,873,462	—	250,217	581,703	696,511	1,786,869	836,846	1,393,248	197,240	1,023,496	1,790,385	27,858,552	27,858,552	—
55235	City of Norton	272,079	25,893	35,272	—	2,510	5,833	6,607	17,919	8,392	13,971	255	9,030	17,954	279,363	279,363	—
55236	City of Manassas Park	782,715	68,376	107,868	—	7,260	16,880	15,065	51,850	24,283	40,429	9,132	30,625	51,952	808,385	808,385	—
55237	Town of Exmore	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55238	Town of Pound	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55239	Town of Grottoes	61,511	9,919	7,974	—	579	1,345	4,878	4,132	1,935	3,222	1,021	1,593	4,140	64,417	64,417	—
55240	Town of Onley	26,199	1,667	6,999	—	212	491	2,552	1,509	707	1,177	2,927	1,110	1,511	23,531	23,531	—
55241	Town of West Point	130,669	8,319	18,275	—	1,187	2,763	1,276	8,488	3,975	6,618	1,085	5,191	8,506	132,338	132,338	—
55242	Town of South Hill	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55243	Town of Rural Retreat	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55244	Town of Dillwyn	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55245	Town of Scottsville	14,157	3,344	2,770	—	136	317	1,884	974	456	759	1,269	310	975	15,187	15,187	—
55246	Town of Burkeville	8,462	673	1,097	—	67	153	1,130	471	221	367	—	68	472	7,343	7,343	—
55247	Town of Madison	5,045	320	3,054	—	61	139	—	428	201	334	3,098	933	429	6,676	6,676	—
55248	Town of Pennington Gap	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55249	Town of La Crosse	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55250	Town of Rich Creek	16,435	1,046	13,995	—	151	352	—	1,081	506	843	9,340	3,184	1,082	16,855	16,855	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020		
						Deferred Inflows Expected	Less: FY 2020 Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows Expected	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In	Deferred Outflows Change In
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Calculated 6/30/2020 Net OPEB Liability	Calculated 6/30/2020 Normal Employer OPEB Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference	
55251	Town of White Stone	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55252	Town of Windsor	54,025	3,440	8,738	—	498	1,157	—	3,554	1,664	2,771	1,409	2,496	3,560	55,406	55,406	55,406	55,406	—	
55253	Town of Haysi	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55254	Town of Stephens City	35,800	2,413	4,641	—	251	585	6,744	1,798	842	1,402	—	(196)	1,802	28,036	28,036	28,036	28,036	—	
55255	Town of Brodnax	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55256	Town of Mineral	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55257	Town of Lebanon	176,070	17,214	24,377	—	1,592	3,701	7,430	11,368	5,324	8,864	1,102	5,779	11,391	177,230	177,230	177,230	177,230	—	
55258	City of Newport News	5,899,490	375,597	1,822,768	—	58,306	135,549	—	416,377	195,002	324,655	1,145,683	568,621	417,195	6,491,607	6,491,607	6,491,607	6,491,607	—	
55259	Town of Richlands	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55260	Town of Haymarket	49,794	6,272	7,924	—	472	1,098	2,202	3,372	1,579	2,629	2,341	1,656	3,379	52,568	52,568	52,568	52,568	—	
55261	Town of Lovettsville	49,306	3,139	10,661	—	434	1,011	1,659	3,104	1,454	2,420	3,468	2,380	3,110	48,396	48,396	48,396	48,396	—	
55264	Town of Eastville	—	—	—	—	174	408	—	1,252	587	976	14,929	3,619	1,256	19,525	19,525	19,525	19,525	—	
55300	Town of Abingdon	426,506	73,362	55,292	—	3,738	8,691	51,998	26,696	12,503	20,815	—	2,792	26,747	416,208	416,208	416,208	416,208	—	
55301	Town of Dumfries	121,394	23,234	40,801	—	1,066	2,481	15,350	7,621	3,569	5,942	19,434	4,961	7,636	118,821	118,821	118,821	118,821	—	
55302	Town of Iron Gate	4,231	269	815	—	38	87	128	268	125	209	217	189	268	4,172	4,172	4,172	4,172	—	
55303	Town of Montross	8,299	529	1,743	—	75	174	128	535	251	417	542	428	537	8,344	8,344	8,344	8,344	—	
55304	Town of South Boston	270,615	20,431	39,153	—	2,546	5,920	2,601	18,186	8,517	14,180	7,735	12,314	18,223	283,535	283,535	283,535	283,535	—	
55305	Town of Gretna	40,031	2,548	6,257	—	372	864	—	2,655	1,243	2,070	1,123	1,870	2,660	41,387	41,387	41,387	41,387	—	
55306	Town of Remington	13,669	1,004	1,772	—	138	324	109	995	466	776	1,148	803	997	15,521	15,521	15,521	15,521	—	
55307	City of Lexington	411,047	66,060	63,872	—	3,746	8,708	32,919	26,749	12,528	20,857	8,168	7,679	26,801	417,042	417,042	417,042	417,042	—	
55308	City of Waynesboro	1,126,231	108,883	146,005	—	10,596	24,633	27,825	75,667	35,437	58,999	18,884	40,475	75,817	1,179,700	1,179,700	1,179,700	1,179,700	—	
55309	Town of Colonial Beach	151,336	19,327	21,353	—	1,484	3,450	7,384	10,597	4,963	8,263	9,065	5,954	10,619	165,215	165,215	165,215	165,215	—	
55310	Town of Smithfield	258,573	22,162	53,015	—	2,376	5,523	4,908	16,966	7,946	13,229	15,043	13,414	17,001	264,510	264,510	264,510	264,510	—	
55311	Town of Brookneal	24,898	1,585	3,495	—	252	589	—	1,809	847	1,410	2,259	1,545	1,813	28,204	28,204	28,204	28,204	—	
55312	Town of Hamilton	25,386	1,617	3,291	—	93	216	11,994	664	311	517	—	(1,888)	667	10,346	10,346	10,346	10,346	—	

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
55313	City of Galax	516,983	55,692	67,021	—	4,807	11,175	17,942	34,328	16,077	26,766	3,828	16,863	34,396	535,196	535,196	—
55314	Town of Jonesville	29,941	4,574	3,881	—	267	620	2,933	1,905	892	1,486	—	518	1,910	29,705	29,705	—
55315	Town of Wytheville	579,795	45,869	90,507	—	5,518	12,827	6,910	39,402	18,453	30,722	27,521	27,779	39,480	614,299	614,299	—
55316	City of Fairfax	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55317	Town of Vienna	1,083,271	68,968	165,406	—	9,996	23,235	—	71,375	33,427	55,652	21,115	49,125	71,516	1,112,780	1,112,780	—
55318	Town of Vinton	301,044	36,909	53,757	—	2,277	5,293	56,648	16,259	7,615	12,678	10,460	2,798	16,292	253,496	253,496	—
55319	City of Emporia	408,932	28,036	75,266	—	3,608	8,391	15,022	25,775	12,071	20,097	16,504	18,554	25,827	401,855	401,855	—
55320	Town of Culpeper	827,465	70,592	125,315	—	7,654	17,793	13,822	54,655	25,597	42,615	17,021	33,509	54,762	852,108	852,108	—
55321	Town of Woodstock	243,439	15,498	42,875	—	2,226	5,178	1,276	15,906	7,449	12,402	8,928	11,860	15,938	247,989	247,989	—
55322	Town of Glasgow	14,971	1,620	1,941	—	143	331	542	1,017	476	793	383	569	1,018	15,854	15,854	—
55323	Town of Marion	294,860	21,215	49,340	—	2,632	6,119	9,030	18,796	8,803	14,656	8,316	12,355	18,832	293,048	293,048	—
55324	Town of Altavista	195,435	12,443	34,813	—	1,779	4,136	1,786	12,706	5,950	9,907	7,367	9,528	12,732	198,090	198,090	—
55325	Town of Herndon	1,454,125	111,304	203,312	—	13,189	30,661	31,931	94,185	44,110	73,437	11,151	53,560	94,370	1,468,409	1,468,409	—
55326	Town of Pearisburg	115,211	11,406	15,870	—	1,031	2,397	5,694	7,364	3,449	5,742	759	3,256	7,379	114,816	114,816	—
55327	Town of Christiansburg	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55328	Town of Wakefield	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55329	Town of Leesburg	2,100,638	177,156	351,675	—	19,615	45,600	30,832	140,073	65,601	109,217	86,150	93,075	140,349	2,183,839	2,183,839	—
55330	Town of Chatham	33,684	20,775	4,367	—	285	662	16,814	2,034	952	1,586	—	(3,158)	2,037	31,708	31,708	—
55331	Town of Bowling Green	37,916	2,415	17,475	—	424	986	—	3,029	1,419	2,362	16,258	5,750	3,036	47,228	47,228	—
55332	City of Manassas	2,564,734	189,035	355,325	—	23,309	54,186	47,840	166,448	77,953	129,782	16,666	97,857	166,775	2,595,040	2,595,040	—
55333	Town of Alberta	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55334	Town of Boydton	17,249	1,499	2,236	—	186	432	326	1,327	622	1,035	2,297	1,175	1,330	20,694	20,694	—
55335	City of Salem	1,974,036	204,259	283,930	—	17,911	41,638	82,382	127,903	59,901	99,728	22,760	59,521	128,154	1,994,093	1,994,093	—
55336	Town of McKenney	2,929	321	380	—	29	70	109	214	100	167	255	155	215	3,338	3,338	—
55337	Town of Narrows	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual Experience		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience						Calculated 6/30/2020 Net OPEB		
55338	Town of Quantico	6,997	5,248	907	—	64	146	4,030	450	211	351	—	(650)	450	7,010	7,010	—
55339	Town of Halifax	30,267	1,928	6,059	—	267	620	1,021	1,905	892	1,486	1,735	1,369	1,910	29,705	29,705	—
55340	Town of Blacksburg	1,284,889	87,674	180,955	—	11,849	27,542	4,769	84,605	39,623	65,968	11,785	54,390	84,771	1,319,048	1,319,048	—
55341	Town of Chincoteague	177,372	11,292	29,973	—	1,647	3,830	—	11,764	5,509	9,172	6,718	8,814	11,786	183,405	183,405	—
55342	Town of Lawrenceville	78,597	10,702	11,123	—	784	1,822	4,398	5,598	2,622	4,365	5,863	3,269	5,609	87,280	87,280	—
55343	Town of Amherst	74,366	4,735	13,244	—	701	1,631	—	5,009	2,346	3,906	4,331	4,004	5,020	78,101	78,101	—
55344	Town of Stanley	52,561	6,281	6,814	—	464	1,080	4,043	3,318	1,554	2,587	—	1,159	3,325	51,734	51,734	—
55345	Town of Hillsville	123,672	11,476	16,033	—	1,160	2,697	2,927	8,285	3,880	6,460	1,786	4,727	8,301	129,168	129,168	—
55346	Town of Elkton	92,917	7,467	17,999	—	853	1,986	1,230	6,101	2,857	4,757	4,638	4,569	6,115	95,123	95,123	—
55347	Town of Bridgewater	210,731	19,088	39,723	—	1,841	4,283	12,864	13,155	6,161	10,257	8,808	8,792	13,181	205,100	205,100	—
55348	Town of Purcellville	417,882	37,190	71,951	—	4,057	9,433	8,168	28,976	13,570	22,593	31,859	22,326	29,033	451,754	451,754	—
55349	Town of Timberville	55,002	3,903	10,231	—	510	1,188	326	3,650	1,709	2,846	2,585	3,127	3,660	56,907	56,907	—
55350	Town of Wise	179,650	22,201	28,175	—	1,554	3,610	16,866	11,089	5,194	8,647	3,770	3,656	11,111	172,891	172,891	—
55351	Town of New Market	69,321	4,814	8,987	—	655	1,523	326	4,678	2,191	3,647	1,404	3,050	4,686	72,928	72,928	—
55352	Town of Tappahannock	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55353	Town of Rocky Mount	248,158	15,799	44,027	—	2,386	5,548	—	17,041	7,981	13,287	17,705	14,744	17,075	265,679	265,679	—
55354	Town of Big Stone Gap	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55355	Town of Luray	170,049	20,364	26,582	—	1,548	3,600	8,605	11,057	5,178	8,622	3,686	4,849	11,079	172,391	172,391	—
55357	Town of Strasburg	242,463	21,136	35,360	—	2,220	5,161	5,546	15,853	7,424	12,361	2,953	9,136	15,885	247,154	247,154	—
55358	Town of Appomattox	63,788	4,061	60,565	—	599	1,394	—	4,282	2,005	3,338	43,505	12,622	4,289	66,754	66,754	—
55359	Town of Clarksville	76,644	4,880	13,938	—	719	1,673	—	5,138	2,406	4,006	4,399	4,109	5,148	80,104	80,104	—
55360	Town of Dublin	78,597	6,737	10,189	—	710	1,648	2,685	5,063	2,371	3,948	—	2,524	5,072	78,936	78,936	—
55361	Town of Middleburg	83,641	5,326	18,397	—	722	1,680	4,083	5,159	2,416	4,023	5,938	3,985	5,168	80,438	80,438	—
55362	Town of Edinburg	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55363	Town of Chase City	92,429	15,922	14,424	—	864	2,007	7,837	6,166	2,888	4,807	2,905	2,318	6,178	96,125	96,125	—

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Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual			Deferred Outflows Expected vs Actual								
55364	Town of Bedford	344,818	21,953	57,150	—	3,079	7,157	8,293	21,986	10,297	17,143	10,013	14,278	22,030	342,779	342,779	—
55365	City of Poquoson	530,652	37,959	78,096	—	4,914	11,423	3,293	35,088	16,433	27,359	8,774	23,661	35,155	547,045	547,045	—
55366	Town of Ashland	282,818	23,935	40,736	—	2,598	6,039	5,217	18,550	8,688	14,464	3,142	10,788	18,585	289,210	289,210	—
55367	Town of Broadway	84,455	5,378	12,634	—	778	1,809	—	5,555	2,602	4,332	1,211	3,867	5,567	86,612	86,612	—
55368	Town of Berryville	129,530	8,248	18,527	—	1,194	2,777	—	8,531	3,995	6,652	1,537	5,560	8,549	133,006	133,006	—
55369	Town of Tazewell	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55370	Town of Urbanna	8,299	529	1,477	—	88	206	—	632	296	492	1,347	656	634	9,846	9,846	—
55371	Town of Bluefield	199,991	15,401	25,927	—	1,815	4,220	4,465	12,963	6,071	10,107	—	6,979	12,989	202,096	202,096	—
55372	Town of Weber City	14,320	911	2,656	—	107	247	2,168	760	356	593	650	199	762	11,849	11,849	—
55374	Town of Hurt	15,296	974	4,651	—	101	233	3,445	717	336	559	2,168	279	718	11,181	11,181	—
55375	Town of Waverly	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55376	Town of Coeburn	60,046	10,258	9,385	—	553	1,286	4,872	3,950	1,850	3,080	1,301	1,149	3,958	61,580	61,580	—
55377	Town of Dayton	54,839	14,964	7,109	—	560	1,303	9,321	4,003	1,875	3,121	4,721	1,196	4,012	62,414	62,414	—
55378	Town of Courtland	8,462	673	1,097	—	79	181	109	557	261	434	—	315	559	8,677	8,677	—
55379	Town of Cape Charles	116,024	8,053	19,112	—	1,095	2,544	542	7,814	3,660	6,093	5,310	5,992	7,828	121,825	121,825	—
55380	Town of Independence	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55381	Town of Warsaw	54,676	3,481	15,202	—	509	1,185	—	3,639	1,704	2,838	6,837	4,108	3,646	56,741	56,741	—
55382	Town of Grundy	62,324	3,968	11,148	—	515	1,199	4,976	3,682	1,724	2,871	2,492	1,874	3,690	57,407	57,407	—
55383	Town of Warrenton	488,994	50,077	83,124	—	4,703	10,935	15,391	33,589	15,731	26,190	31,432	25,477	33,656	523,681	523,681	—
55384	Town of Louisa	57,117	3,771	7,405	—	457	1,063	5,978	3,265	1,529	2,546	—	847	3,273	50,899	50,899	—
55385	Town of Kenbridge	38,892	2,476	5,976	—	328	763	2,552	2,344	1,098	1,828	759	1,119	2,350	36,547	36,547	—
55386	Town of Mt. Jackson	70,135	4,465	14,911	—	635	1,474	1,021	4,528	2,121	3,530	4,529	3,861	4,536	70,592	70,592	—
55387	Town of Pulaski	339,773	44,103	54,127	—	3,128	7,272	17,919	22,339	10,462	17,418	7,158	11,862	22,383	348,286	348,286	—
55388	Town of Jarratt	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55389	Town of Pembroke	21,154	1,347	3,944	—	191	446	255	1,370	642	1,068	976	1,013	1,373	21,361	21,361	—

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Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual Experience		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience						Calculated 6/30/2020 Net OPEB Liability		
55390	Town of Parksley	18,877	6,824	8,584	—	163	380	5,137	1,167	546	910	4,986	315	1,171	18,190	18,190	—
55391	Town of Onancock	49,794	4,722	6,723	—	464	1,080	1,102	3,318	1,554	2,587	727	1,726	3,325	51,734	51,734	—
55392	Town of Victoria	42,471	3,638	5,506	—	394	916	759	2,815	1,318	2,195	255	1,594	2,820	43,891	43,891	—
55393	Town of Shenandoah	60,209	5,384	9,406	—	560	1,303	1,102	4,003	1,875	3,121	1,811	2,394	4,012	62,414	62,414	—
55394	Town of Gate City	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55395	Town of Round Hill	57,767	14,351	7,489	—	610	1,422	8,671	4,367	2,045	3,405	6,763	1,959	4,376	68,089	68,089	—
55396	Town of Kilmarnock	71,926	8,581	13,395	—	642	1,491	5,037	4,581	2,146	3,572	3,142	2,634	4,590	71,427	71,427	—
55397	Town of Orange	190,390	22,292	27,124	—	1,676	3,896	14,580	11,967	5,605	9,331	1,884	4,373	11,990	186,576	186,576	—
55398	Town of Saltville	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55399	Town of Blackstone	168,910	24,471	21,898	—	1,602	3,725	10,266	11,443	5,359	8,922	3,956	4,294	11,465	178,399	178,399	—
55401	Southeastern Virginia Public Service Authority	470,768	74,433	61,031	—	4,319	10,039	36,347	30,838	14,443	24,045	—	8,900	30,899	480,792	480,792	—
55402	Pittsylvania County Service Authority	35,312	4,573	10,981	—	307	711	3,311	2,184	1,023	1,703	5,202	1,545	2,188	34,044	34,044	—
55403	Rappahannock Area Youth Services & Group Home Commission	45,726	3,046	5,928	—	400	930	1,895	2,858	1,338	2,228	—	1,379	2,864	44,558	44,558	—
55404	Appomattox Regional Library	60,046	6,148	13,990	—	560	1,303	1,652	4,003	1,875	3,121	5,515	3,222	4,011	62,414	62,414	—
55405	Staunton Redevelopment & Housing Authority	35,474	2,258	7,134	—	336	781	—	2,398	1,123	1,870	2,824	2,087	2,401	37,382	37,382	—
55406	Hampton Newport News Community Services Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55408	Charles Pinckney Jones Memorial Library	7,160	722	928	—	73	167	217	514	241	401	510	362	514	8,011	8,011	—
55409	Southside Regional Juvenile Group Home Commission	10,415	664	1,351	—	96	223	—	685	321	534	—	418	687	10,680	10,680	—
55411	Hampton Roads Sanitation District	4,264,739	272,320	593,509	—	38,693	89,952	50,922	276,314	129,407	215,446	30,254	169,388	276,858	4,307,934	4,307,934	—
55412	Peninsula Airport Commission	203,246	26,392	33,687	—	1,797	4,178	16,283	12,834	6,011	10,007	5,961	4,448	12,861	200,093	200,093	—

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Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual						Calculated 6/30/2020 Net OPEB Liability		
55413	Richmond Redevelopment & Housing Authority	654,161	102,681	96,435	—	6,515	15,144	48,454	46,520	21,787	36,272	49,854	27,161	46,611	725,277	725,277	—
55415	Chesapeake Redevelopment & Housing Authority	172,978	16,751	22,425	—	1,548	3,600	8,490	11,057	5,178	8,622	—	4,946	11,078	172,391	172,391	—
55416	Alexandria Sanitation Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55417	Norfolk Airport Authority	1,018,831	64,864	155,624	—	9,236	21,472	12,633	65,958	30,890	51,429	17,224	44,192	66,086	1,028,337	1,028,337	—
55418	Charlottesville Redevelopment & Housing Authority	42,471	13,760	11,205	—	354	822	11,695	2,526	1,183	1,970	4,398	(316)	2,531	39,385	39,385	—
55419	Hampton Redevelopment & Housing Authority	251,250	20,881	35,507	—	2,158	5,018	17,040	15,414	7,219	12,018	2,384	6,314	15,445	240,312	240,312	—
55420	Loudoun County Sanitation Authority	1,915,943	121,980	335,930	—	17,629	40,983	1,659	125,890	58,958	98,159	66,297	97,829	126,137	1,962,718	1,962,718	—
55421	Danville Redevelopment & Housing Authority	117,000	7,449	19,571	—	1,106	2,572	—	7,900	3,700	6,159	6,001	6,115	7,915	123,160	123,160	—
55422	NRV Regional Water Authority	106,912	6,806	26,658	—	978	2,272	638	6,979	3,269	5,442	10,099	6,840	6,993	108,808	108,808	—
55423	Northern Virginia Juvenile Detention Home	311,947	102,837	53,467	—	2,662	6,189	82,863	19,010	8,903	14,823	10,052	(6,958)	19,048	296,385	296,385	—
55424	Hopewell Redevelopment and Housing Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55425	Colonial Services Board	746,752	73,557	130,921	—	6,837	15,893	24,706	48,821	22,864	38,067	24,224	34,145	48,917	761,156	761,156	—
55426	Blacksburg-VPI Sanitation Authority	80,875	6,083	10,485	—	718	1,669	3,056	5,127	2,401	3,998	—	2,518	5,136	79,938	79,938	—
55427	Potomac River Fisheries Commission	20,829	3,060	2,700	—	194	450	1,409	1,381	647	1,077	128	542	1,383	21,528	21,528	—
55428	Chesapeake Bay Bridge & Tunnel District	677,593	51,812	90,169	—	6,029	14,019	25,035	43,062	20,167	33,576	1,652	21,910	43,148	671,372	671,372	—
55429	Alexandria Redevelopment & Housing Authority	381,757	58,591	51,042	—	3,351	7,788	42,016	23,924	11,204	18,654	1,102	5,921	23,971	372,985	372,985	—
55430	Albemarle County Service Authority	358,975	22,855	68,058	—	3,348	7,781	—	23,902	11,194	18,637	20,828	19,396	23,949	372,651	372,651	—
55431	Franklin Redevelopment & Housing Authority	36,776	4,476	7,869	—	207	481	12,963	1,477	692	1,152	2,202	(746)	1,479	23,030	23,030	—

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						Deferred Inflows Expected vs Actual		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual						Calculated 6/30/2020 Net OPEB Liability		
55432	Bristol Redevelopment & Housing Authority	91,289	5,811	14,235	—	815	1,896	2,168	5,823	2,727	4,540	1,950	3,593	5,835	90,784	90,784	—
55433	Norfolk Redevelopment & Housing Authority	1,145,596	112,708	170,998	—	10,330	24,016	50,830	73,772	34,550	57,521	15,966	40,140	73,917	1,150,162	1,150,162	—
55435	Richmond Metropolitan Authority	322,524	48,910	42,880	—	2,921	6,792	24,965	20,862	9,770	16,267	868	4,515	20,901	325,257	325,257	—
55436	Riverside Regional Jail	1,252,995	177,390	219,428	—	9,567	22,242	243,856	68,324	31,998	53,273	43,978	812	68,459	1,065,218	1,065,218	—
55439	Rappahannock-Rapidan Planning District Commission	29,453	4,762	6,261	—	251	585	3,846	1,798	842	1,402	1,884	640	1,802	28,036	28,036	—
55440	Shenandoah Valley Juvenile Detention Home	275,333	17,529	58,996	—	2,360	5,485	15,057	16,848	7,891	13,137	17,495	13,219	16,879	262,675	262,675	—
55442	Southside Regional Library Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55443	Bedford Public Library	53,375	5,934	6,920	—	480	1,119	2,952	3,436	1,609	2,679	—	1,452	3,445	53,569	53,569	—
55445	Chesterfield County Health Center Commission	514,541	100,481	66,705	—	4,521	10,513	70,202	32,294	15,124	25,180	—	167	32,358	503,488	503,488	—
55446	Washington County Service Authority	313,737	22,300	44,142	—	2,768	6,436	11,988	19,770	9,259	15,415	2,818	10,077	19,808	308,234	308,234	—
55447	Rappahannock Area Community Services Board	1,723,601	109,735	316,291	—	16,146	37,536	—	115,304	54,000	89,904	91,105	99,526	115,532	1,797,670	1,797,670	—
55449	Hampton Roads Planning District Commission	280,541	32,959	44,511	—	2,552	5,934	13,756	18,229	8,537	14,213	6,282	8,460	18,265	284,203	284,203	—
55450	Meherrin Regional Library	23,921	1,523	4,835	—	212	491	765	1,509	707	1,177	1,409	1,101	1,513	23,531	23,531	—
55451	New River Valley Planning District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55452	Northern Virginia Healthcare Center & District Home	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55453	Rockbridge Area Community Services Board	318,131	66,447	64,853	—	2,829	6,579	45,758	20,209	9,465	15,757	18,220	7,115	20,248	315,077	315,077	—
55454	Greensville/Emporia Department of Social Services	94,707	6,030	15,079	—	836	1,944	3,062	5,973	2,797	4,657	2,275	3,589	5,986	93,121	93,121	—
55455	James City Service Authority	369,227	25,058	52,537	—	3,409	7,924	1,102	24,341	11,400	18,979	4,432	15,417	24,388	379,494	379,494	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual			Less: FY 2020 Deferred Inflows Change In Assumptions								
55456	Accomack-Northampton Planning District Commission	61,999	6,273	9,105	—	522	1,213	5,863	3,725	1,745	2,904	868	996	3,732	58,075	58,075	—
55457	Harrisonburg/Rockingham Sewer Authority	135,063	8,599	17,911	—	1,213	2,823	2,552	8,670	4,061	6,760	326	4,883	8,687	135,176	135,176	—
55458	Wytheville Redevelopment & Housing Authority	40,194	2,559	5,478	—	367	854	255	2,622	1,228	2,045	217	1,603	2,628	40,886	40,886	—
55459	Waynesboro Redevelopment and Housing Authority	58,907	15,963	8,038	—	535	1,244	10,062	3,821	1,790	2,980	326	(501)	3,829	59,578	59,578	—
55460	Region Ten Community Services Board	1,908,458	121,504	309,565	—	16,106	37,442	125,425	115,015	53,865	89,679	48,190	60,233	115,241	1,793,165	1,793,165	—
55462	LENOWISCO Planning District Commission	21,317	7,259	2,764	—	194	450	4,732	1,381	647	1,077	—	(631)	1,382	21,528	21,528	—
55465	Rivanna Water & Sewer Authority	428,948	27,310	77,555	—	4,057	9,433	—	28,976	13,570	22,593	26,069	24,368	29,035	451,754	451,754	—
55466	Appomattox River Water Authority	129,368	9,788	19,307	—	1,129	2,624	6,461	8,060	3,775	6,285	2,059	3,925	8,075	125,664	125,664	—
55467	Campbell County Utilities and Service Authority	110,328	7,025	16,972	—	962	2,237	4,593	6,872	3,218	5,358	2,168	3,820	6,886	107,139	107,139	—
55469	Eastern Shore Community Services Board	419,998	35,944	62,976	—	3,877	9,015	7,478	27,691	12,969	21,591	6,821	17,805	27,745	431,728	431,728	—
55470	ANCHOR Commission	16,272	1,036	2,510	—	178	411	—	1,263	592	985	2,623	1,286	1,266	19,692	19,692	—
55471	Horizon Behavioral Health	2,106,985	430,598	273,150	—	18,225	42,370	336,488	130,151	60,954	101,480	—	(389)	130,408	2,029,138	2,029,138	—
55472	District 19 Community Services Board	739,592	91,714	107,279	—	6,596	15,332	51,189	47,098	22,057	36,723	8,796	15,893	47,189	734,288	734,288	—
55473	Hampton Roads Transit	1,437,365	165,599	186,340	—	12,862	29,902	90,619	91,851	43,017	71,618	—	34,334	92,033	1,432,028	1,432,028	—
55474	Upper Occoquan Sewage Authority	1,188,555	99,612	154,084	—	10,380	24,135	66,885	74,136	34,720	57,805	—	30,775	74,283	1,155,836	1,155,836	—
55475	New River Valley Juvenile Detention Home	65,742	5,737	8,924	—	493	1,146	10,671	3,522	1,649	2,746	326	(53)	3,530	54,905	54,905	—
55476	Rockbridge Regional Library	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55477	Frederick County Sanitation Authority	310,482	19,767	60,936	—	2,854	6,635	510	20,381	9,545	15,891	15,567	17,469	20,420	317,747	317,747	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual			Less: FY 2020 Deferred Inflows Change In Assumptions						Deferred Outflows Expected vs Actual		
55478	Western Tidewater Community Services Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55479	Cumberland Mountain Community Services	907,201	97,914	179,673	—	8,464	19,678	32,623	60,446	28,309	47,130	55,314	47,080	60,564	942,392	942,392	—
55482	Middle Peninsula/Northern Neck Public Service Auth	1,139,575	101,779	176,420	—	9,626	22,378	96,882	68,741	32,194	53,599	20,370	29,652	68,878	1,071,726	1,071,726	—
55483	Rockbridge County Public Service Authority	34,661	2,207	4,760	—	313	728	510	2,237	1,048	1,744	217	1,318	2,243	34,878	34,878	—
55484	Danville-Pittsylvania Mental Health Services Board	848,944	54,315	133,510	—	7,327	17,033	42,196	52,321	24,504	40,796	16,906	30,430	52,423	815,727	815,727	—
55485	Crater Youth Care Commission	107,888	10,154	13,986	—	970	2,258	4,425	6,936	3,248	5,408	—	3,097	6,952	108,140	108,140	—
55486	Hampton Roads Workforce Council	149,871	24,325	19,429	—	1,383	3,216	11,090	9,880	4,627	7,703	255	2,391	9,900	154,034	154,034	—
55487	Capital Regional Airport Commission	743,661	47,345	133,690	—	6,504	15,120	29,474	46,445	21,752	36,214	28,652	31,363	46,536	724,108	724,108	—
55488	Northwestern Community Services Board	705,420	44,912	196,573	—	6,646	15,451	—	47,462	22,228	37,007	95,391	53,769	47,557	739,962	739,962	—
55489	Harrisonburg-Rockingham Community Services Board	560,430	35,680	110,862	—	5,330	12,391	—	38,064	17,826	29,679	42,903	35,577	38,138	593,438	593,438	—
55491	Middle Peninsula Regional Security Center	245,229	15,612	32,992	—	2,325	5,405	—	16,602	7,775	12,945	6,590	11,439	16,633	258,837	258,837	—
55492	Northern Neck Planning District Commission	24,572	1,564	3,452	—	256	596	—	1,830	857	1,427	2,769	1,656	1,834	28,537	28,537	—
55493	Planning District One Community Services Board	21,805	1,388	2,961	—	198	460	255	1,413	662	1,102	109	839	1,415	22,029	22,029	—
55494	Rockbridge Area Social Services Board	76,644	10,750	14,007	—	732	1,704	4,769	5,234	2,451	4,081	5,439	3,464	5,244	81,607	81,607	—
55495	Dinwiddie County Water Authority	44,913	4,195	5,823	—	361	840	5,550	2,580	1,208	2,011	—	472	2,586	40,219	40,219	—
55496	Rappahannock Rapidan Community Services	877,748	90,579	118,461	—	8,005	18,608	33,282	57,160	26,770	44,568	3,794	26,169	57,273	891,159	891,159	—
55498	Valley Community Services Board	881,653	63,883	116,832	—	7,903	18,371	24,135	56,432	26,429	44,001	2,059	29,136	56,542	879,810	879,810	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
55499	Eastern Shore Public Library	19,039	1,479	2,468	—	196	453	217	1,392	652	1,085	1,659	1,117	1,394	21,695	21,695	—
55500	Alexandria City Public Schools	656,276	87,345	85,079	—	5,534	12,865	80,028	39,519	18,508	30,814	—	6,774	39,596	616,134	616,134	—
55501	Albemarle County Public Schools	613,154	39,037	99,252	—	7,294	16,960	—	52,097	24,398	40,620	155,158	63,465	52,200	812,223	812,223	—
55502	Alleghany Highlands Public Schools	152,312	17,517	19,746	—	1,388	3,227	7,430	9,912	4,642	7,728	—	4,144	9,929	154,535	154,535	—
55503	Charlottesville City Public Schools	172,978	21,325	25,093	—	1,586	3,687	8,262	11,325	5,304	8,830	2,168	4,607	11,346	176,563	176,563	—
55504	Amherst County Public Schools	215,613	30,095	37,723	—	2,019	4,694	12,742	14,418	6,753	11,242	10,347	7,949	14,447	224,792	224,792	—
55505	Appomattox County Public Schools	52,886	9,237	6,856	—	519	1,206	4,769	3,704	1,735	2,888	2,680	1,673	3,712	57,741	57,741	—
55506	Arlington County Public Schools	1,915,618	121,960	410,165	—	18,116	42,115	—	129,369	60,588	100,871	163,942	124,628	129,624	2,016,956	2,016,956	—
55507	Augusta County Public Schools	218,379	27,911	28,311	—	2,027	4,711	10,540	14,472	6,778	11,284	1,276	5,616	14,501	225,626	225,626	—
55508	Bath County Public Schools	52,073	10,321	6,751	—	473	1,101	6,036	3,382	1,584	2,637	—	488	3,389	52,735	52,735	—
55509	Bedford County Public Schools	444,894	61,865	57,676	—	3,920	9,112	41,645	27,991	13,109	21,825	—	7,115	28,045	436,401	436,401	—
55510	Bland County Public Schools	28,802	10,321	3,734	—	256	596	7,462	1,830	857	1,427	—	(819)	1,833	28,537	28,537	—
55511	Botetourt County Public Schools	234,489	14,929	46,040	—	2,088	4,854	6,125	14,911	6,983	11,626	12,389	11,189	14,940	232,469	232,469	—
55512	Norfolk Public Schools	1,502,780	100,561	205,577	—	13,129	30,522	64,505	93,757	43,909	73,104	8,580	46,716	93,940	1,461,734	1,461,734	—
55513	Petersburg City Public Schools	193,482	29,754	25,083	—	1,806	4,195	13,425	12,888	6,036	10,049	1,914	4,227	12,913	200,928	200,928	—
55514	Buckingham County Public Schools	72,576	4,888	9,409	—	646	1,498	2,259	4,603	2,156	3,589	—	2,371	4,611	71,760	71,760	—
55515	Radford City Public Schools	29,290	2,397	3,797	—	268	624	561	1,916	897	1,494	—	1,046	1,918	29,872	29,872	—
55516	Caroline County Public Schools	114,722	16,752	18,749	—	948	2,206	16,596	6,776	3,173	5,283	2,752	1,468	6,790	105,637	105,637	—
55517	Carroll County Public Schools	167,283	46,355	21,686	—	1,495	3,478	30,317	10,683	5,003	8,329	—	(3,424)	10,703	166,550	166,550	—
55518	Charles City County Public Schools	24,247	1,544	5,812	—	228	530	—	1,627	762	1,269	2,551	1,567	1,631	25,366	25,366	—
55519	Charlotte County Public Schools	49,794	9,575	8,782	—	420	976	8,520	2,997	1,404	2,337	1,652	669	3,003	46,727	46,727	—
55520	Chesterfield County Public Schools	1,761,516	361,789	526,438	—	15,777	36,679	215,430	112,671	52,767	87,851	239,799	47,442	112,894	1,756,617	1,756,617	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

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Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual						Calculated 6/30/2020 Net OPEB		
55521	Clarke County Public Schools	52,724	7,226	6,835	—	476	1,108	3,908	3,404	1,594	2,654	—	1,207	3,413	53,069	53,069	—
55522	Winchester City Public Schools	193,970	13,149	28,247	—	1,827	4,244	650	13,038	6,106	10,166	5,520	9,347	13,063	203,265	203,265	—
55523	Culpeper County Public Schools	389,079	24,770	64,604	—	3,591	8,349	—	25,647	12,011	19,997	10,955	19,635	25,696	399,854	399,854	—
55524	Cumberland County Public Schools	56,140	5,575	7,278	—	524	1,216	1,625	3,736	1,750	2,913	510	2,004	3,743	58,242	58,242	—
55525	Dickenson County Public Schools	111,956	13,330	15,181	—	1,029	2,390	4,659	7,343	3,439	5,725	542	2,763	7,357	114,482	114,482	—
55526	Dinwiddie County Public Schools	168,748	20,823	31,750	—	1,477	3,432	13,793	10,543	4,938	8,221	8,021	4,102	10,564	164,380	164,380	—
55528	Essex County Public Schools	49,631	7,697	6,434	—	423	983	6,621	3,019	1,414	2,354	—	432	3,025	47,061	47,061	—
55530	Covington City Public Schools	33,684	2,144	6,235	—	311	725	—	2,226	1,043	1,736	1,646	1,734	2,230	34,712	34,712	—
55531	Floyd County Public Schools	131,971	11,871	17,109	—	1,210	2,812	3,328	8,638	4,046	6,735	—	4,527	8,654	134,675	134,675	—
55532	Fluvanna County Public Schools	185,183	29,661	24,007	—	1,640	3,812	19,583	11,710	5,484	9,131	—	2,178	11,734	182,571	182,571	—
55533	Chesapeake City Public Schools	1,771,442	236,873	229,650	—	16,172	37,596	109,415	115,486	54,086	90,046	—	41,120	115,713	1,800,507	1,800,507	—
55534	Virginia Beach City Public Schools	3,831,723	332,701	496,746	—	34,898	81,129	101,474	249,212	116,714	194,314	—	124,670	249,703	3,885,384	3,885,384	—
55535	Giles County Public Schools	32,871	2,093	4,662	—	471	1,094	—	3,361	1,574	2,621	14,616	4,860	3,367	52,402	52,402	—
55536	Gloucester County Public Schools	268,661	53,931	43,369	—	2,741	6,370	26,652	19,567	9,164	15,257	29,521	7,698	19,604	305,063	305,063	—
55537	Goochland County Public Schools	68,671	9,799	11,703	—	619	1,439	5,002	4,421	2,070	3,447	2,275	1,433	4,430	68,923	68,923	—
55538	Grayson County Public Schools	77,295	16,797	10,021	—	633	1,471	16,079	4,517	2,116	3,522	—	(1,094)	4,524	70,425	70,425	—
55539	Greene County Public Schools	144,176	18,493	18,691	—	1,296	3,014	9,981	9,259	4,336	7,219	—	3,131	9,277	144,355	144,355	—
55540	Greensville County Public Schools	78,271	4,985	12,016	—	748	1,739	—	5,341	2,502	4,165	3,815	4,052	5,353	83,275	83,275	—
55541	Halifax County Public Schools	130,019	36,767	16,856	—	1,136	2,641	27,120	8,114	3,800	6,326	—	(2,645)	8,130	126,498	126,498	—
55542	Hanover County Public Schools	437,084	79,986	56,664	—	3,889	9,039	49,935	27,766	13,004	21,650	—	754	27,820	432,897	432,897	—
55543	Henrico County Public Schools	53,212	11,526	6,898	—	519	1,206	6,611	3,704	1,735	2,888	2,424	1,199	3,713	57,741	57,741	—
55544	Henry County Public Schools	294,047	28,860	46,648	—	2,733	6,352	8,237	19,513	9,139	15,215	8,098	12,879	19,552	304,229	304,229	—

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Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual						Calculated 6/30/2020 Net OPEB		
55545	Highland County Public Schools	20,178	1,552	2,616	—	181	418	727	1,284	602	1,002	—	637	1,287	20,026	20,026	—
55546	Isle of Wight County Public Schools	179,324	15,411	57,934	—	1,239	2,882	38,074	8,852	4,146	6,902	28,178	4,199	8,870	138,013	138,013	—
55548	King George County Public Schools	220,820	18,130	48,643	—	2,027	4,711	3,780	14,472	6,778	11,284	14,596	13,209	14,502	225,626	225,626	—
55549	King and Queen County Public Schools	56,954	8,296	7,384	—	502	1,167	5,708	3,586	1,679	2,796	—	948	3,592	55,906	55,906	—
55550	King William County Public Schools	106,912	16,913	13,860	—	681	1,582	33,630	4,860	2,276	3,789	—	(4,364)	4,868	75,765	75,765	—
55551	Lancaster County Public Schools	73,227	4,662	9,894	—	652	1,516	1,914	4,656	2,181	3,631	326	2,553	4,666	72,594	72,594	—
55552	Lee County Public Schools	168,910	11,554	24,224	—	1,593	3,704	650	11,378	5,329	8,872	4,841	8,084	11,399	177,398	177,398	—
55553	Loudoun County Public Schools	5,298,866	367,594	1,121,043	—	49,571	115,240	21,472	353,994	165,786	276,014	411,375	307,394	354,689	5,519,008	5,519,008	—
55554	Louisa County Public Schools	307,391	40,652	39,850	—	2,683	6,237	29,428	19,160	8,973	14,940	—	5,001	19,197	298,722	298,722	—
55555	Lunenburg County Public Schools	53,863	4,363	6,983	—	498	1,160	759	3,564	1,669	2,779	255	2,051	3,572	55,572	55,572	—
55556	Madison County Public Schools	69,159	6,670	11,407	—	611	1,418	4,139	4,357	2,040	3,397	1,884	2,354	4,365	67,921	67,921	—
55557	Mathews County Public Schools	69,484	4,424	9,808	—	679	1,579	—	4,849	2,271	3,781	3,968	3,746	4,859	75,598	75,598	—
55558	Mecklenburg County Public Schools	97,473	6,206	28,860	—	1,053	2,450	—	7,525	3,524	5,867	25,022	11,604	7,539	117,319	117,319	—
55559	Middlesex County Public Schools	40,682	2,590	6,475	—	355	826	1,659	2,537	1,188	1,978	976	1,458	2,543	39,551	39,551	—
55560	Montgomery County Public Schools	371,667	125,665	48,183	—	3,368	7,830	83,842	24,052	11,264	18,754	—	(9,093)	24,098	374,988	374,988	—
55562	Nelson County Public Schools	137,341	10,345	17,805	—	1,174	2,728	9,085	8,381	3,925	6,535	—	3,331	8,396	130,670	130,670	—
55563	New Kent County Public Schools	106,261	7,967	13,776	—	1,047	2,436	976	7,482	3,504	5,834	5,869	5,467	7,498	116,651	116,651	—
55565	Northampton County Public Schools	84,943	5,408	11,413	—	711	1,652	6,125	5,074	2,376	3,956	326	2,003	5,082	79,103	79,103	—
55566	Northumberland County Public Schools	59,558	5,927	7,721	—	502	1,167	5,691	3,586	1,679	2,796	—	1,034	3,593	55,906	55,906	—
55567	Nottoway County Public Schools	74,854	12,586	9,704	—	677	1,575	7,175	4,838	2,266	3,772	—	1,094	4,848	75,431	75,431	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
55568	Orange County Public Schools	265,407	22,884	34,407	—	2,367	5,502	11,024	16,902	7,916	13,178	—	7,457	16,935	263,509	263,509	—
55569	Page County Public Schools	155,730	18,036	20,189	—	1,278	2,969	19,519	9,120	4,271	7,111	—	1,010	9,138	142,185	142,185	—
55570	Patrick County Public Schools	146,453	14,260	18,986	—	1,286	2,990	9,369	9,184	4,301	7,161	—	3,659	9,201	143,186	143,186	—
55571	Pittsylvania County Public Schools	235,629	26,330	30,547	—	2,080	4,833	16,689	14,847	6,953	11,576	—	5,156	14,875	231,467	231,467	—
55572	Powhatan County Public Schools	139,782	21,180	18,121	—	1,239	2,882	13,624	8,852	4,146	6,902	—	1,886	8,869	138,013	138,013	—
55573	Prince Edward County Public Schools	55,652	5,094	10,950	—	504	1,171	1,867	3,597	1,684	2,804	3,034	2,303	3,603	56,073	56,073	—
55574	Prince George County Public Schools	360,765	47,316	83,458	—	3,555	8,266	18,694	25,390	11,891	19,797	49,582	20,521	25,441	395,848	395,848	—
55576	Prince William County Public Schools	4,920,528	368,642	678,987	—	44,998	104,612	72,009	321,346	150,496	250,558	29,180	191,849	321,980	5,010,013	5,010,013	—
55577	Pulaski County Public Schools	192,831	23,180	24,998	—	1,725	4,011	12,245	12,320	5,770	9,606	—	3,698	12,343	192,083	192,083	—
55578	Rappahannock County Public Schools	57,767	3,678	7,890	—	526	1,223	510	3,757	1,760	2,929	326	2,272	3,764	58,576	58,576	—
55579	Richmond County Public Schools	6,672	425	1,799	—	53	125	638	385	180	300	759	288	386	6,008	6,008	—
55580	Roanoke County Public Schools	251,250	35,724	32,572	—	2,205	5,126	24,866	15,746	7,374	12,277	—	3,661	15,778	245,485	245,485	—
55581	Rockbridge County Public Schools	107,725	22,895	13,965	—	943	2,192	16,373	6,733	3,153	5,250	—	(567)	6,746	104,970	104,970	—
55582	Rockingham County Public Schools	693,704	62,878	89,931	—	6,120	14,228	36,762	43,705	20,468	34,077	—	17,386	43,791	681,386	681,386	—
55583	Russell County Public Schools	216,264	30,587	28,037	—	1,949	4,530	16,780	13,915	6,517	10,850	—	4,054	13,942	216,949	216,949	—
55584	Scott County Public Schools	187,623	16,829	24,856	—	1,716	3,990	4,791	12,256	5,740	9,556	433	6,276	12,278	191,082	191,082	—
55585	Shenandoah County Public Schools	305,275	41,842	39,576	—	2,738	6,363	23,193	19,546	9,154	15,240	—	5,126	19,584	304,729	304,729	—
55586	Smyth County Public Schools	177,535	29,203	23,016	—	1,538	3,579	22,092	10,993	5,148	8,571	—	1,180	11,016	171,389	171,389	—
55587	Southampton County Public Schools	66,230	14,758	11,687	—	619	1,443	8,232	4,431	2,075	3,455	3,095	1,467	4,440	69,090	69,090	—
55588	Spotsylvania County Public Schools	806,961	68,162	113,020	—	7,501	17,441	12,572	53,574	25,090	41,772	12,697	31,209	53,679	835,252	835,252	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
55589	Stafford County Public Schools	744,474	49,132	96,514	—	7,146	16,615	1,409	51,037	23,902	39,794	24,625	35,558	51,137	795,701	795,701	—
55590	Surry County Public Schools	79,899	6,955	10,358	—	750	1,742	1,518	5,352	2,507	4,173	1,148	3,139	5,363	83,442	83,442	—
55591	Sussex County School Board	74,692	14,534	9,683	—	671	1,561	8,635	4,795	2,246	3,739	—	113	4,806	74,763	74,763	—
55592	Tazewell County Public Schools	293,722	67,002	38,078	—	2,591	6,021	47,642	18,497	8,663	14,422	—	(1,065)	18,534	288,375	288,375	—
55593	Warren County Public Schools	162,889	20,205	21,117	—	1,109	2,579	41,060	7,921	3,710	6,176	—	(3,607)	7,936	123,493	123,493	—
55595	Washington County Public Schools	226,190	25,798	31,191	—	2,044	4,753	12,114	14,600	6,838	11,384	1,518	6,032	14,629	227,629	227,629	—
55596	Westmoreland County Public Schools	57,279	8,889	7,425	—	524	1,220	4,414	3,746	1,755	2,921	—	1,155	3,753	58,409	58,409	—
55597	Wise County Public Schools	129,693	22,638	19,348	—	1,175	2,732	12,423	8,392	3,930	6,543	2,059	1,667	8,407	130,837	130,837	—
55598	Wythe County Public Schools	116,187	7,396	18,297	—	1,085	2,523	—	7,750	3,629	6,043	3,587	5,902	7,765	120,824	120,824	—
55599	York County Public Schools	541,554	65,466	70,208	—	4,889	11,363	32,274	34,906	16,348	27,217	—	12,424	34,974	544,207	544,207	—
55600	Accomack County Public Schools	246,693	26,195	31,982	—	2,135	4,962	20,062	15,243	7,139	11,885	—	4,900	15,272	237,642	237,642	—
55601	Bristol VA Public Schools	81,851	5,212	42,807	—	772	1,795	—	5,513	2,582	4,298	26,336	11,050	5,523	85,945	85,945	—
55602	Buena Vista City Public Schools	29,453	4,144	3,819	—	276	645	1,842	1,980	927	1,544	510	882	1,984	30,874	30,874	—
55603	Amelia County Public Schools	71,437	9,809	9,261	—	616	1,432	7,608	4,399	2,060	3,430	—	779	4,408	68,589	68,589	—
55605	Danville City Public Schools	187,298	15,025	48,938	—	1,738	4,042	2,202	12,417	5,815	9,681	20,914	11,796	12,441	193,585	193,585	—
55606	Franklin City Public Schools	36,939	2,352	6,124	—	354	822	—	2,526	1,183	1,970	2,233	2,013	2,531	39,385	39,385	—
55608	Harrisonburg City Public Schools	192,668	13,818	41,300	—	1,745	4,056	3,654	12,460	5,835	9,715	12,830	10,165	12,484	194,252	194,252	—
55609	Hopewell City Public Schools	179,324	11,418	33,364	—	1,793	4,168	—	12,802	5,996	9,982	19,947	12,276	12,827	199,593	199,593	—
55610	Lynchburg City Public Schools	304,299	49,556	39,450	—	2,902	6,746	23,548	20,723	9,705	16,158	8,421	7,634	20,764	323,086	323,086	—
55611	Fauquier County Public Schools	664,087	55,306	115,141	—	5,945	13,820	24,725	42,452	19,882	33,101	22,647	26,552	42,535	661,861	661,861	—
55612	Brunswick County Public Schools	89,337	13,733	11,581	—	852	1,983	6,437	6,091	2,852	4,749	2,552	2,599	6,103	94,957	94,957	—
55614	Portsmouth City Public Schools	639,353	94,051	82,886	—	5,615	13,053	64,532	40,097	18,779	31,265	—	7,863	40,176	625,146	625,146	—
55615	Campbell County Public Schools	276,147	17,580	37,800	—	2,574	5,983	—	18,379	8,607	14,330	4,177	12,090	18,414	286,539	286,539	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Change In Expense	PLUS: FY 2020 Deferred Outflows Change In Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference	
						Deferred vs Actual Experience			Deferred vs Actual Experience								
55616	Richmond Public Schools	872,866	97,974	118,858	—	7,590	17,646	69,714	54,205	25,386	42,265	4,398	16,124	54,312	845,098	845,098	—
55617	Roanoke City Schools	357,022	22,730	105,905	—	3,161	7,349	10,845	22,575	10,572	17,602	47,256	24,080	22,619	351,958	351,958	—
55619	Staunton City Public Schools	95,521	6,750	12,384	—	861	2,004	2,073	6,155	2,882	4,799	—	3,341	6,168	95,958	95,958	—
55620	Suffolk City Public Schools	602,902	42,456	100,982	—	5,299	12,318	24,833	37,839	17,721	29,503	18,143	22,714	37,913	589,933	589,933	—
55622	Craig County Public Schools	25,711	2,837	3,333	—	213	495	3,018	1,520	712	1,185	—	313	1,521	23,698	23,698	—
55623	Martinsville City Public Schools	40,682	3,390	5,274	—	303	700	6,902	2,152	1,008	1,678	—	(32)	2,156	33,543	33,543	—
55624	Appomattox Regional Governor's School	8,136	785	1,055	—	73	167	472	514	241	401	—	215	514	8,011	8,011	—
55625	Colonial Heights City Public Schools	107,074	9,085	17,757	—	962	2,237	3,884	6,872	3,218	5,358	2,752	4,506	6,886	107,139	107,139	—
55632	Manassas City Public Schools	291,281	54,163	37,762	—	2,603	6,049	32,958	18,582	8,703	14,489	—	483	18,619	289,710	289,710	—
55633	Franklin County Public Schools	472,883	30,374	65,957	—	4,242	9,861	9,914	30,292	14,187	23,619	3,304	17,947	30,351	472,281	472,281	—
55634	Frederick County Public Schools	781,575	49,759	122,135	—	7,159	16,646	3,318	51,133	23,947	39,869	16,907	34,504	51,233	797,203	797,203	—
55635	Salem City Public Schools	103,169	12,172	14,925	—	935	2,171	5,957	6,669	3,123	5,200	1,102	3,203	6,682	103,968	103,968	—
55636	Manassas Park City Public Schools	113,584	8,783	15,392	—	1,005	2,338	4,547	7,182	3,364	5,600	542	3,404	7,198	111,979	111,979	—
55637	Newport News Public Schools	926,891	59,011	345,107	—	8,759	20,364	—	62,554	29,296	48,775	191,811	93,838	62,678	975,268	975,268	—
55638	Town of West Point Public Schools	—	—	—	—	14	35	—	107	50	83	1,276	309	107	1,669	1,669	—
55708	Waynesboro City Public Schools	71,599	4,558	10,967	—	667	1,551	—	4,763	2,231	3,714	1,849	3,506	4,772	74,263	74,263	—
55710	Valley Vocational-Technical Center	6,184	393	1,334	—	49	115	638	353	165	275	433	194	354	5,507	5,507	—
55711	New Horizons Regional Education Center	27,338	1,740	7,615	—	256	596	—	1,830	857	1,427	3,525	2,120	1,833	28,537	28,537	—
55713	Galax City Public Schools	43,610	2,776	5,920	—	387	903	1,148	2,772	1,298	2,162	217	1,523	2,777	43,223	43,223	—
55714	Norton City Public Schools	20,015	1,274	3,930	—	191	446	—	1,370	642	1,068	1,723	1,209	1,373	21,361	21,361	—
55802	Williamsburg-James City County Public Schools	486,064	48,739	85,693	—	4,444	10,332	16,395	31,737	14,864	24,746	18,425	18,898	31,799	494,810	494,810	—
55803	Poquoson City Public Schools	44,588	3,239	5,780	—	419	972	326	2,986	1,399	2,329	638	1,871	2,992	46,561	46,561	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience		Deferred Change In Proportion	Deferred vs Actual Experience						Calculated 6/30/2020 Net OPEB Liability		
55806	Fredericksburg City Public Schools	108,701	7,989	14,092	—	1,118	2,596	868	7,975	3,735	6,218	9,825	6,549	7,990	124,328	124,328	—
55807	Hampton City Public Schools	334,729	58,821	58,862	—	3,064	7,123	30,943	21,879	10,247	17,059	11,936	8,352	21,921	341,110	341,110	—
55813	Buchanan County Public Schools	167,283	38,091	21,686	—	1,542	3,586	20,754	11,014	5,158	8,588	128	64	11,035	171,723	171,723	—
55814	Jackson River Technical Center	5,370	875	696	—	48	112	561	343	160	267	—	85	342	5,341	5,341	—
55815	Northern Neck Regional Vocational Center	3,091	197	401	—	26	63	128	193	90	150	—	94	193	3,004	3,004	—
55858	Peumansend Creek Regional Jail Authority	68,020	4,330	64,583	—	3,649	8,482	—	26,054	12,202	20,314	302,532	75,561	26,104	406,195	406,195	—
55859	Williamsburg Area Transit Authority	80,387	5,117	76,326	—	1,492	3,467	—	10,651	4,988	8,304	117,465	31,094	10,672	166,049	166,049	—
55860	Middle Peninsula Juvenile Detention Commission	94,382	6,009	89,614	—	1,710	3,976	—	12,213	5,720	9,523	134,440	35,665	12,238	190,414	190,414	—
55862	Crater Criminal Justice Training Academy	24,572	1,564	19,355	—	191	446	2,935	1,370	642	1,068	12,231	4,215	1,374	21,361	21,361	—
55863	Central Shenandoah Criminal Justice Training Academy	33,196	2,114	26,900	—	309	718	—	2,205	1,033	1,719	17,130	7,117	2,209	34,378	34,378	—
55864	New River Valley Emergency Comm Regional Authority	132,134	9,080	93,883	—	1,237	2,875	542	8,831	4,136	6,886	56,165	27,833	8,849	137,679	137,679	—
55865	Maury Service Authority	69,647	4,434	53,172	—	748	1,739	—	5,341	2,502	4,165	41,473	16,725	5,353	83,275	83,275	—
55866	Hampton Roads Transportation Accountability Commission	21,317	1,491	11,292	—	251	585	109	1,798	842	1,402	10,777	4,448	1,802	28,036	28,036	—
55867	Pamunkey Regional Library	95,195	10,598	21,102	—	876	2,039	3,686	6,262	2,933	4,882	6,522	5,213	6,275	97,627	97,627	—
55868	Northern Virginia Transportation Authority	91,127	5,801	30,114	—	997	2,317	—	7,118	3,334	5,550	26,890	11,718	7,132	110,978	110,978	—
55869	RSW Regional Jail Authority	408,769	51,609	71,273	—	3,822	8,886	18,168	27,295	12,783	21,283	19,368	13,944	27,349	425,553	425,553	—
55870	Bedford Regional Water Authority	257,271	16,379	57,808	—	2,582	6,004	—	18,443	8,637	14,380	37,085	20,217	18,477	287,541	287,541	—
55871	Portsmouth Redevelopment and Housing Authority	260,037	70,960	33,711	—	2,286	5,314	51,977	16,324	7,645	12,728	—	(3,551)	16,357	254,498	254,498	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual						Calculated 6/30/2020 Net OPEB Liability		
55872	Southwest Regional Recreation Authority	41,170	2,620	22,302	—	376	875	255	2,687	1,258	2,095	13,127	5,430	2,691	41,888	41,888	—
55873	Roanoke Redevelopment and Housing Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55874	Meherrin Regional Jail Authority	471,907	63,925	101,469	—	3,873	9,004	65,083	27,659	12,954	21,566	32,732	7,626	27,712	431,228	431,228	—
55875	Woodway Water Authority	18,063	1,416	2,341	—	163	380	472	1,167	546	910	—	614	1,170	18,190	18,190	—
55876	Bristol Virginia Utilities Authority (BVU)	368,901	287,874	47,824	—	2,881	6,697	254,896	20,573	9,635	16,041	—	(49,363)	20,613	320,750	320,750	—
55877	Washington Metropolitan Area Transit Commission	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55878	Mount Rogers Community Services Board	2,020,576	128,641	427,027	—	18,800	43,704	—	134,250	62,874	104,677	142,977	123,104	134,514	2,093,054	2,093,054	—
55879	Lonesome Pine Soil & Water Conservation District	3,743	238	619	—	35	84	—	257	120	200	237	206	258	4,005	4,005	—
55880	Big Sandy Soil & Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55881	Virginia's Region 2000 Local Government Council	150,847	19,683	33,115	—	1,356	3,154	9,965	9,687	4,537	7,553	10,485	5,533	9,706	151,029	151,029	—
55882	Middle Peninsula Planning District Commission	15,459	8,074	2,004	—	181	418	5,437	1,284	602	1,002	3,189	(258)	1,286	20,026	20,026	—
55883	Western Virginia Regional Jail Authority	699,725	49,201	99,600	—	6,454	15,005	3,304	46,092	21,586	35,938	7,786	28,818	46,182	718,601	718,601	—
55884	Halifax Service Authority	103,494	9,031	15,018	—	930	2,164	3,798	6,647	3,113	5,183	1,301	3,436	6,660	103,635	103,635	—
55886	Russell County Public Service Authority	41,821	2,662	7,422	—	432	1,004	—	3,083	1,444	2,404	5,581	3,015	3,090	48,062	48,062	—
55887	Piedmont Community Services Board	996,050	68,067	231,264	—	9,341	21,720	3,304	66,718	31,246	52,021	96,103	62,460	66,850	1,040,186	1,040,186	—
55888	Blue Ridge Behavioral Health Care	1,171,307	95,118	176,853	—	10,743	24,974	20,647	76,716	35,928	59,817	19,010	48,243	76,867	1,196,055	1,196,055	—
55889	Skyline Soil and Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual			Deferred Outflows Expected vs Actual									
55890	Middle River Regional Jail Authority	597,858	38,063	114,939	—	5,543	12,886	—	39,584	18,538	30,864	31,125	34,133	39,662	617,135	617,135	—	
55891	Tidewater Soil and Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55892	Big Stone Gap Redevelopment and Housing Authority	22,293	1,420	21,168	—	217	505	—	1,552	727	1,210	15,870	4,572	1,556	24,198	24,198	—	
55893	Eastern Shore Soil and Water Conservation District	10,252	4,121	1,329	—	117	272	2,818	835	391	651	1,914	225	836	13,017	13,017	—	
55894	Town of Boykins	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55895	Town of Gordonsville	58,745	6,841	8,817	—	512	1,192	4,626	3,661	1,714	2,854	976	1,098	3,667	57,075	57,075	—	
55896	Virginia Resources Authority	121,069	13,408	23,834	—	1,108	2,575	5,036	7,910	3,705	6,168	6,611	4,936	7,927	123,327	123,327	—	
55897	Prince William County Services Authority	2,162,474	137,676	456,400	—	19,141	44,499	66,222	136,691	64,016	106,580	136,607	110,281	136,959	2,131,104	2,131,104	—	
55898	Western Virginia Water Authority	880,026	56,028	148,292	—	8,046	18,705	5,104	57,459	26,910	44,802	25,013	43,313	57,573	895,831	895,831	—	
55899	Shenandoah Valley Regional Airport Commission	56,791	3,615	8,029	—	519	1,206	383	3,704	1,735	2,888	542	2,314	3,711	57,741	57,741	—	
55900	Alleghany Highlands Community Services Board	252,064	23,394	32,678	—	2,192	5,098	16,543	15,660	7,334	12,210	—	5,692	15,692	244,151	244,151	—	
55901	Brunswick Industrial Development Authority	11,554	3,177	5,232	—	119	275	1,884	846	396	659	4,055	855	848	13,184	13,184	—	
55902	Northern Neck-Essex County Group Home Commission	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55904	Highlands Juvenile Detention Center Commission	168,260	16,256	25,548	—	1,527	3,551	6,000	10,907	5,108	8,505	3,034	5,540	10,930	170,054	170,054	—	
55905	Goochland-Powhatan Community Services Board	202,270	16,949	33,942	—	1,855	4,310	3,907	13,241	6,201	10,324	5,796	8,937	13,269	206,435	206,435	—	
55906	Suffolk Redevelopment and Housing Authority	100,403	15,854	17,087	—	900	2,091	8,983	6,422	3,008	5,008	3,142	1,790	6,436	100,130	100,130	—	
55908	Lee County Redevelopment and Housing Authority	24,409	3,554	3,164	—	224	519	1,753	1,595	747	1,244	—	574	1,597	24,866	24,866	—	

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Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual Experience		Deferred Outflows Expected vs Actual Experience	Deferred Outflows Expected vs Actual Experience						6/30/2020 Net OPEB Liability		
55909	Henry County Public Service Authority	202,432	12,888	28,511	—	1,848	4,297	1,404	13,198	6,181	10,291	1,842	8,220	13,224	205,768	205,768	—
55910	Southside Planning District Commission	44,261	2,818	7,472	—	332	770	6,508	2,366	1,108	1,844	1,409	526	2,369	36,881	36,881	—
55911	Economic Development Authority of Henrico Co, Va	64,114	5,683	11,413	—	599	1,394	1,301	4,282	2,005	3,338	2,967	3,360	4,288	66,754	66,754	—
55912	Augusta County Service Authority	459,702	31,002	66,574	—	4,101	9,534	12,766	29,286	13,716	22,835	4,956	17,415	29,343	456,594	456,594	—
55914	Rappahannock Juvenile Detention Commission	308,041	19,613	58,670	—	2,846	6,617	—	20,327	9,520	15,849	15,747	16,315	20,367	316,912	316,912	—
55915	Cumberland Plateau Regional Housing Authority	45,076	3,938	5,844	—	375	871	4,313	2,676	1,253	2,087	—	776	2,683	41,720	41,720	—
55917	Bedford County Public Service Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55918	Amherst County Service Authority	87,547	9,645	17,385	—	771	1,791	6,204	5,502	2,577	4,290	4,586	3,297	5,515	85,778	85,778	—
55919	Pepper's Ferry Regional Wastewater Treatment Authority	94,382	17,174	19,574	—	870	2,025	8,330	6,219	2,913	4,849	6,089	2,365	6,232	96,960	96,960	—
55920	Rappahannock Regional Jail Authority	1,140,551	191,497	147,861	—	10,738	24,964	91,479	76,684	35,913	59,791	19,777	23,219	76,836	1,195,554	1,195,554	—
55921	Thomas Jefferson Planning District Commission	52,561	4,681	11,699	—	398	923	8,485	2,837	1,328	2,212	3,770	1,183	2,843	44,224	44,224	—
55922	Piedmont Regional Jail	368,250	62,134	67,744	—	3,058	7,109	59,884	21,836	10,227	17,026	15,008	5,635	21,879	340,442	340,442	—
55923	Nelson County Services Authority	74,854	8,501	9,704	—	687	1,596	3,289	4,902	2,296	3,823	—	2,245	4,913	76,432	76,432	—
55924	Coeburn-Norton-Wise Regional Water	48,004	3,324	6,224	—	416	969	2,385	2,976	1,394	2,320	—	1,353	2,984	46,393	46,393	—
55925	Fauquier County Water & Sanitation Authority	257,271	18,821	42,148	—	2,455	5,704	1,884	17,523	8,206	13,663	13,419	14,033	17,556	273,189	273,189	—
55926	Scott County Soil & Water Conservation District	11,391	726	1,878	—	104	244	—	749	351	584	326	533	752	11,682	11,682	—
55927	New River Resource Authority	92,429	5,884	14,650	—	879	2,042	—	6,273	2,938	4,891	4,465	4,770	6,285	97,794	97,794	—

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						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
55928	Scott County Water & Sewage Authority	75,017	5,043	9,725	—	767	1,784	217	5,480	2,567	4,273	6,508	4,542	5,492	85,445	85,445	—
55929	Greensville County Water & Sewer Authority	100,403	10,463	15,151	—	894	2,077	5,822	6,380	2,988	4,974	1,735	2,856	6,392	99,463	99,463	—
55930	Petersburg Redevelopment & Housing Authority	97,148	11,019	12,594	—	887	2,059	4,376	6,326	2,963	4,933	—	2,494	6,339	98,628	98,628	—
55931	Central Rappahannock Regional Library	381,919	31,293	66,486	—	3,568	8,297	4,956	25,486	11,936	19,872	17,730	17,957	25,536	397,350	397,350	—
55932	Virginia Coalfield Economic Development Authority	27,013	1,854	3,502	—	244	568	492	1,745	817	1,360	—	968	1,749	27,202	27,202	—
55933	Central Virginia Regional Jail	503,802	37,413	108,729	—	4,722	10,977	4,336	33,718	15,791	26,290	37,722	33,495	33,783	525,684	525,684	—
55934	Thomas Jefferson Soil & Water Conservation District	26,850	7,847	3,481	—	296	686	4,986	2,109	988	1,644	4,083	918	2,114	32,876	32,876	—
55936	Piedmont Planning District Commission	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55937	Wythe-Grayson Regional Library	22,293	1,687	5,216	—	212	491	217	1,509	707	1,177	2,162	1,644	1,512	23,531	23,531	—
55938	Colonial Soil & Water Conservation District	18,063	1,149	7,685	—	197	456	—	1,402	657	1,093	6,497	2,744	1,405	21,862	21,862	—
55939	Rivanna Solid Waste Authority	54,351	3,460	20,386	—	575	1,335	—	4,100	1,920	3,197	17,089	6,203	4,107	63,917	63,917	—
55940	Monacan Soil & Water Conservation District	13,018	830	1,688	—	120	279	—	856	401	668	—	523	858	13,351	13,351	—
55941	Robert E. Lee Soil & Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55942	Tri-county/city Soil and Water Conservation District	13,832	1,413	1,793	—	129	300	433	921	431	718	128	486	922	14,352	14,352	—
55944	Central Virginia Waste Management Authority	45,889	2,921	6,482	—	413	958	893	2,944	1,379	2,295	433	1,727	2,949	45,893	45,893	—
55945	Lonesome Pine Regional Library	60,697	15,703	7,869	—	530	1,230	11,831	3,779	1,770	2,946	—	(739)	3,786	58,910	58,910	—
55946	Virginia Peninsulas Public Service Authority	129,530	11,091	16,793	—	1,178	2,735	3,614	8,403	3,935	6,552	—	4,231	8,419	131,003	131,003	—
55947	Tidewater Regional Group Home Commission	181,441	35,876	27,398	—	1,620	3,767	23,669	11,571	5,419	9,022	2,752	2,368	11,594	180,401	180,401	—

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						Deferred Inflows Expected vs Actual Experience		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience								
55948	Virginia Highlands Airport Commission	22,131	1,409	4,204	—	204	470	128	1,445	677	1,127	1,085	1,109	1,448	22,529	22,529	—
55949	Western Tidewater Regional Jail	588,907	70,713	85,999	—	5,182	12,046	47,657	37,004	17,330	28,852	7,306	14,765	37,077	576,916	576,916	—
55950	Scott County Redevelopment & Housing Authority	22,131	6,085	2,869	—	204	474	3,402	1,456	682	1,135	—	(385)	1,458	22,697	22,697	—
55951	Handley Regional Library	53,700	3,418	7,895	—	530	1,230	—	3,779	1,770	2,946	3,694	3,044	3,786	58,910	58,910	—
55952	Northern Neck Regional Jail	290,630	20,830	40,880	—	2,772	6,443	1,652	19,792	9,269	15,432	10,639	13,553	19,830	308,568	308,568	—
55953	Montgomery Regional Solid Waste Authority	60,372	3,844	9,561	—	531	1,234	2,168	3,789	1,775	2,955	1,409	2,225	3,799	59,076	59,076	—
55954	Potomac & Rappahannock Transportation Comm	752,773	53,796	130,152	—	6,536	15,193	38,709	46,670	21,857	36,389	23,124	30,355	46,761	727,613	727,613	—
55955	Giles County Public Service Authority	36,776	9,319	5,435	—	386	899	4,956	2,762	1,293	2,153	4,625	571	2,767	43,056	43,056	—
55956	South Central Wastewater Authority	143,037	14,043	22,615	—	1,286	2,990	6,690	9,184	4,301	7,161	3,142	5,101	9,202	143,186	143,186	—
55957	Wise County Redevelopment and Housing Authority	52,724	5,892	6,835	—	476	1,108	2,824	3,404	1,594	2,654	—	1,457	3,413	53,069	53,069	—
55958	Prince William Soil & Water Conservation District	16,923	1,077	2,994	—	156	362	—	1,113	521	868	650	830	1,114	17,356	17,356	—
55959	Hampton Roads Regional Jail Authority	994,097	118,043	128,874	—	8,993	20,908	55,671	64,224	30,078	50,077	—	23,579	64,350	1,001,302	1,001,302	—
55960	Castlewood Water and Sewage Authority	20,341	9,409	4,188	—	93	216	14,365	664	311	517	1,102	(2,470)	666	10,346	10,346	—
55961	Pamunkey Regional Jail	471,744	61,115	61,157	—	4,452	10,349	23,981	31,791	14,889	24,788	9,060	14,050	31,853	495,645	495,645	—
55962	Charlottesville - Albemarle Airport Authority	182,254	11,603	49,204	—	1,855	4,314	—	13,252	6,206	10,332	35,603	16,004	13,279	206,602	206,602	—
55963	Virginia Peninsula Regional Jail	413,163	53,180	53,563	—	3,711	8,628	28,687	26,503	12,412	20,665	—	8,426	26,556	413,204	413,204	—
55964	Virginia Biotechnology Research Partnership Authority	53,375	3,399	13,141	—	510	1,188	—	3,650	1,709	2,846	6,555	3,872	3,660	56,907	56,907	—
55966	Blue Ridge Regional Jail Authority	1,200,760	184,070	155,667	—	10,922	25,389	94,783	77,990	36,525	60,810	—	20,663	78,143	1,215,914	1,215,914	—

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						Deferred Inflows Expected vs Actual		Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual						Calculated 6/30/2020 Net OPEB		
55967	Massanutten Regional Library	65,742	4,186	16,827	—	593	1,380	1,021	4,239	1,985	3,305	6,429	4,269	4,248	66,086	66,086	—
55968	Albemarle-Charlottesville Regional Jail	649,604	52,605	90,417	—	5,919	13,761	14,523	42,270	19,796	32,959	4,404	24,358	42,353	659,023	659,023	—
55969	Culpeper Soil & Water Conservation District	38,892	4,744	9,694	—	361	840	1,842	2,580	1,208	2,011	3,559	2,547	2,585	40,219	40,219	—
55970	New River Valley Regional Jail	670,596	127,560	86,937	—	6,116	14,217	73,383	43,673	20,453	34,052	—	8,962	43,758	680,885	680,885	—
55971	Sussex Service Authority	76,156	6,850	9,873	—	711	1,652	1,625	5,074	2,376	3,956	765	2,869	5,082	79,103	79,103	—
55972	Big Water Soil & Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55973	Peter Francisco Soil & Water Conservation District	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55974	Peaks of Otter Soil & Water Conservation District	3,254	2,648	421	—	29	70	1,884	214	100	167	—	(427)	214	3,338	3,338	—
55975	New River Soil & Water Conservation District	9,112	580	2,782	—	88	206	—	632	296	492	1,684	759	633	9,846	9,846	—
55977	Southside Regional Jail	149,871	23,624	19,429	—	1,404	3,265	11,023	10,030	4,697	7,820	2,042	3,457	10,050	156,370	156,370	—
55978	Evergreen Soil & Water Conservation District	9,763	621	1,265	—	87	202	255	621	291	484	—	330	622	9,679	9,679	—
55979	Roanoke Higher Education Authority	75,180	4,786	11,081	—	680	1,586	893	4,870	2,281	3,797	1,085	3,054	4,881	75,932	75,932	—
55981	John Marshall Soil & Water Conservation District	22,131	2,744	2,869	—	228	530	1,085	1,627	762	1,269	2,042	1,134	1,631	25,366	25,366	—
55982	Daniel Boone Soil & Water Conservation District	11,717	746	1,519	—	111	258	—	792	371	618	255	533	795	12,349	12,349	—
55983	Southside Community Services Board	592,000	52,344	88,177	—	5,528	12,851	11,308	39,477	18,488	30,780	15,111	24,686	39,556	615,466	615,466	—
55984	Northern Shenandoah Valley Regional Commission	46,052	2,931	8,105	—	457	1,063	—	3,265	1,529	2,546	4,542	2,931	3,272	50,899	50,899	—
55985	Tazewell Soil & Water Conservation District	9,600	879	1,245	—	84	195	600	599	281	467	—	243	600	9,345	9,345	—
55987	Richmond Regional Planning District Commission	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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						Deferred Inflows Expected			Less: FY 2020 Deferred Inflows Change In Assumptions						Deferred Outflows Expected		
55988	Henricopolis Soil & Water Conservation District	10,415	931	1,351	—	99	230	217	706	331	551	255	431	709	11,014	11,014	—
55989	Piedmont Regional Juvenile Detention Center	54,513	3,471	9,910	—	463	1,073	3,445	3,297	1,544	2,571	2,210	1,988	3,303	51,400	51,400	—
55990	Roanoke River Service Authority	25,223	1,605	3,802	—	299	693	—	2,130	998	1,661	6,047	2,474	2,135	33,209	33,209	—
55991	Lee County Public Service Authority	55,327	3,522	11,976	—	521	1,209	—	3,714	1,740	2,896	4,795	3,341	3,720	57,909	57,909	—
55992	Blue Ridge Juvenile Detention Center	167,609	14,140	30,607	—	1,442	3,349	11,622	10,287	4,818	8,021	6,756	6,071	10,307	160,375	160,375	—
55993	Ferrum Water & Sewage Authority	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55994	Wise County Public Service Authority	85,595	5,450	12,648	—	728	1,694	5,104	5,202	2,436	4,056	1,102	2,651	5,213	81,105	81,105	—
55995	Holston River Soil & Water Conservation District	5,858	373	5,563	—	117	272	—	835	391	651	9,261	2,436	836	13,017	13,017	—
55996	New River Valley Community Services Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55997	Institute for Advanced Learning and Research	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55998	Southwest Virginia Regional Jail Authority	1,258,365	163,139	163,135	—	11,546	26,846	67,500	82,464	38,620	64,298	—	30,439	82,627	1,285,671	1,285,671	—
55999	Clinch Valley Soil & Water Conservation District	7,160	856	928	—	94	220	326	674	316	526	2,424	801	675	10,514	10,514	—
59212	City of Norfolk - Insurance Only Employees	16,194,879	1,519,639	2,099,506	—	140,744	327,200	1,096,696	1,005,089	470,714	783,682	—	367,250	1,007,068	15,670,039	15,670,039	—
59214	City of Portsmouth - Insurance Only Employees	183,556	123,459	23,797	—	1,493	3,471	100,473	10,661	4,993	8,313	—	(24,850)	10,682	166,216	166,216	—
59216	City of Richmond - Insurance Only Employees	15,311,923	1,772,658	2,029,733	—	139,403	324,081	733,076	995,508	466,228	776,213	36,308	385,601	997,468	15,520,678	15,520,678	—
59217	City of Roanoke - Insurance Only Employees	6,084,185	619,920	788,755	—	55,074	128,032	262,823	393,288	184,189	306,653	—	172,149	394,062	6,131,638	6,131,638	—
59617	Roanoke City Schools - Insurance Only Employees	133,436	76,611	17,298	—	1,114	2,589	60,787	7,953	3,725	6,201	—	(14,174)	7,969	123,995	123,995	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual		Deferred Outflows Expected vs Actual	Deferred Outflows Expected vs Actual						6/30/2020 Net OPEB Liability		
70156	Department of State Police	51,096	5,788	6,624	—	433	1,007	5,248	3,093	1,449	2,412	—	804	3,100	48,230	48,230	—
70203	Woodrow Wilson Rehabilitation Center	30,104	3,252	3,903	—	237	551	4,530	1,691	792	1,319	—	124	1,694	26,367	26,367	—
70204	The College of William and Mary	92,429	8,326	25,413	—	893	2,073	1,884	6,369	2,983	4,966	13,801	7,066	6,382	99,295	99,295	—
70207	University of Virginia - Academic Division	228,468	16,946	37,371	—	2,365	5,499	1,950	16,891	7,911	13,170	27,707	16,358	16,924	263,342	263,342	—
70208	Virginia Polytechnic Institute and State University	190,716	25,707	24,725	—	1,731	4,025	12,592	12,363	5,790	9,640	—	3,997	12,389	192,751	192,751	—
70211	Virginia Military Institute	43,936	5,240	13,117	—	404	941	1,884	2,890	1,354	2,253	5,871	2,757	2,897	45,058	45,058	—
70212	Virginia State University	71,926	4,579	17,279	—	766	1,781	—	5,470	2,562	4,265	15,108	6,675	5,482	85,277	85,277	—
70213	Norfolk State University	81,526	20,973	22,973	—	681	1,582	18,717	4,860	2,276	3,789	8,808	2,356	4,870	75,765	75,765	—
70214	Longwood University	65,091	4,144	10,123	—	546	1,268	4,593	3,896	1,825	3,038	1,211	1,976	3,906	60,745	60,745	—
70215	University of Mary Washington	76,481	7,670	21,080	—	715	1,662	2,275	5,106	2,391	3,981	9,223	5,599	5,115	79,604	79,604	—
70216	James Madison University	137,504	8,754	23,696	—	1,213	2,819	4,593	8,660	4,056	6,752	4,769	5,512	8,677	135,009	135,009	—
70217	Radford University	90,801	14,737	20,661	—	808	1,878	9,334	5,769	2,702	4,499	7,063	2,841	5,781	89,950	89,950	—
70221	Old Dominion University	188,112	15,312	29,814	—	1,716	3,990	4,113	12,256	5,740	9,556	3,854	8,165	12,280	191,082	191,082	—
70236	Virginia Commonwealth University	383,872	24,440	67,433	—	3,804	8,844	—	27,167	12,723	21,182	36,955	24,513	27,220	423,551	423,551	—
70241	Richard Bland College	15,621	1,261	4,351	—	144	335	217	1,028	481	801	1,652	1,252	1,028	16,021	16,021	—
70242	Christopher Newport University	77,132	13,914	10,000	—	756	1,756	6,679	5,395	2,527	4,206	3,828	1,703	5,405	84,109	84,109	—
70246	University of Virginia's College at Wise	28,314	5,005	3,671	—	284	666	2,601	2,044	957	1,594	2,168	1,063	2,048	31,875	31,875	—
70247	George Mason University	234,163	35,518	50,710	—	2,073	4,823	23,126	14,814	6,938	11,551	15,706	7,853	14,844	230,967	230,967	—
70280	Northern Virginia Community College	234,326	31,683	30,378	—	2,176	5,060	13,024	15,542	7,279	12,119	1,531	6,045	15,572	242,315	242,315	—
70282	Piedmont Virginia Community College	10,578	2,407	1,371	—	122	286	1,409	878	411	684	2,168	626	880	13,684	13,684	—
70283	J. Sargeant Reynolds Community College	50,445	7,755	6,540	—	468	1,087	3,294	3,340	1,564	2,604	255	840	3,346	52,068	52,068	—

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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, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB	Difference
						Deferred Inflows Expected vs Actual		Deferred Outflows Expected vs Actual	Calculated 6/30/2020 Net OPEB Liability								
70286	Virginia Western Community College	29,128	5,990	3,776	—	287	669	3,360	2,055	963	1,602	1,659	796	2,059	32,042	32,042	—
70291	Blue Ridge Community College	4,231	4,340	3,083	—	42	98	3,142	300	140	234	2,314	(221)	300	4,673	4,673	—
70292	Central Virginia Community College	20,015	1,675	2,595	—	183	425	454	1,306	612	1,018	—	699	1,308	20,360	20,360	—
70293	Thomas Nelson Community College	34,986	8,699	11,514	—	265	617	9,941	1,895	887	1,477	4,956	872	1,896	29,539	29,539	—
70294	Southwest Virginia Community College	15,621	994	3,893	—	111	258	2,807	792	371	618	1,518	297	793	12,349	12,349	—
70296	Virginia Highlands Community College	5,370	476	696	—	38	91	1,002	278	130	217	—	(26)	279	4,339	4,339	—
70297	Germanna Community College	14,645	1,334	1,899	—	91	213	4,026	653	306	509	—	(384)	654	10,180	10,180	—
70298	Lord Fairfax Community College	16,272	1,036	4,377	—	175	404	—	1,242	582	968	3,884	1,574	1,243	19,359	19,359	—
70299	Mountain Empire Community College	8,787	693	1,139	—	61	139	1,895	428	201	334	—	(105)	428	6,676	6,676	—
70402	Marine Resources Commission	271,754	39,553	38,298	—	2,745	6,380	16,504	19,599	9,179	15,282	23,034	10,727	19,637	305,564	305,564	—
70403	Department of Game and Inland Fisheries	777,020	49,469	172,060	—	6,627	15,406	45,169	47,323	22,163	36,898	55,056	36,541	47,416	737,792	737,792	—
70701	Department of Corrections - Central Administration	—	—	1,551	—	—	—	—	—	—	—	1,102	449	—	—	—	—
70716	Virginia Correctional Center for Women	564,824	59,645	106,177	—	5,025	11,680	32,554	35,880	16,804	27,976	26,771	18,880	35,950	559,394	559,394	—
70718	Bland Correctional Center	571,333	57,045	74,068	—	5,206	12,102	20,583	37,175	17,410	28,986	—	16,844	37,247	579,587	579,587	—
70733	Sussex I State Prison	875,469	131,828	113,496	—	7,878	18,312	75,710	56,250	26,344	43,859	—	14,978	56,358	876,974	876,974	—
70734	Sussex II State Prison	778,159	177,201	162,249	—	7,347	17,078	96,318	52,461	24,569	40,904	65,039	15,120	52,565	817,896	817,896	—
70735	Wallen's Ridge State Prison	1,052,353	101,713	136,427	—	9,672	22,483	28,449	69,063	32,344	53,849	—	33,640	69,198	1,076,733	1,076,733	—
70737	St. Brides Correctional Center	575,726	65,737	90,105	—	5,189	12,060	33,452	37,047	17,350	28,886	11,936	18,827	37,119	577,584	577,584	—
70741	Red Onion State Prison	1,056,259	106,385	136,933	—	9,724	22,605	30,970	69,437	32,520	54,141	—	33,637	69,573	1,082,574	1,082,574	—
70743	Fluvanna Women's Correctional Center	663,436	136,238	86,008	—	5,867	13,639	92,374	41,896	19,621	32,667	—	(808)	41,980	653,182	653,182	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Deferred Outflows	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred vs Actual Experience			Less: FY 2020 Deferred Change In Assumptions								
70745	Nottoway Correctional Center	923,148	87,095	126,190	—	8,678	20,176	21,026	61,976	29,025	48,324	19,955	34,902	62,099	966,256	966,256	—
70747	Marion Correctional Treatment Center	480,531	49,971	62,296	—	4,677	10,872	15,424	33,397	15,641	26,040	21,309	20,520	33,463	520,677	520,677	—
70749	Buckingham Correctional Center	844,877	125,896	122,337	—	8,171	18,995	54,212	58,348	27,326	45,495	43,451	26,468	58,463	909,683	909,683	—
70752	Deep Meadow Correctional Center	1,441,107	164,388	229,465	—	14,045	32,651	57,884	100,297	46,972	78,203	95,863	71,408	100,494	1,563,699	1,563,699	—
70753	Deerfield Correctional Center	1,000,281	108,397	129,677	—	8,615	20,030	85,552	61,527	28,815	47,973	—	17,777	61,649	959,247	959,247	—
70754	Augusta Correctional Center	692,727	87,252	109,799	—	7,661	17,810	33,298	54,708	25,622	42,657	124,734	48,627	54,817	852,942	852,942	—
70756	Department of Corrections - Division of Institutions	42,471	4,438	5,506	—	375	871	2,813	2,676	1,253	2,087	—	1,042	2,682	41,720	41,720	—
70757	Western Region Correctional Field Units	345,469	48,606	44,787	—	3,238	7,527	20,329	23,121	10,828	18,028	4,721	8,744	23,167	360,469	360,469	—
70761	Baskerville Correctional Center	331,149	33,556	42,930	—	3,010	6,997	12,758	21,494	10,066	16,759	—	9,310	21,536	335,103	335,103	—
70767	Division of Community Corrections	3,769,724	418,410	488,707	—	35,735	83,077	133,752	255,195	119,516	198,979	86,125	127,690	255,696	3,978,672	3,978,672	—
70768	Keen Mountain Correctional Center	662,948	84,956	85,945	—	6,192	14,395	33,691	44,218	20,709	34,478	7,272	19,342	44,304	689,396	689,396	—
70769	Greensville Correctional Center	1,845,482	277,230	239,249	—	17,342	40,317	120,151	123,846	58,001	96,564	29,219	41,650	124,089	1,930,844	1,930,844	—
70770	Dillwyn Correctional Center	739,755	105,242	95,902	—	6,961	16,183	44,571	49,710	23,281	38,759	12,504	19,181	49,807	775,008	775,008	—
70771	Indian Creek Correctional Center	524,956	60,519	72,992	—	4,966	11,545	20,194	35,463	16,608	27,651	15,111	17,806	35,531	552,886	552,886	—
70772	Haynesville Correctional Center	819,328	114,669	128,199	—	7,415	17,238	59,708	52,953	24,799	41,288	16,962	21,191	53,057	825,573	825,573	—
70773	Coffeewood Correctional Center	605,506	81,407	78,498	—	5,530	12,855	37,782	39,487	18,493	30,789	—	14,180	39,563	615,634	615,634	—
70774	Lunenburg Correctional Center	632,031	51,579	85,038	—	5,669	13,179	22,228	40,483	18,959	31,565	2,202	21,012	40,564	631,153	631,153	—
70775	Pocahontas State Correctional Center	592,976	60,299	88,502	—	5,270	12,252	34,649	37,635	17,626	29,345	8,258	19,006	37,709	586,763	586,763	—
70776	Green Rock Correctional Center	598,346	42,097	77,570	—	5,626	13,074	3,251	40,162	18,809	31,315	9,569	25,610	40,239	626,148	626,148	—
70777	Department of Juvenile Justice	1,024,201	485,621	132,778	—	8,480	19,713	399,652	60,553	28,359	47,214	—	(80,592)	60,672	944,061	944,061	—
70785	River North Correctional Center	742,847	51,965	136,737	—	6,751	15,691	11,705	48,200	22,574	37,583	30,868	36,619	48,295	751,477	751,477	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - GLI

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	Less: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Change In Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual		Deferred Outflows Expected vs Actual	Calculated 6/30/2020 Net OPEB Liability								
70786	Culpeper Correctional Center for Women	—	10,079	—	—	—	—	7,158	—	—	—	—	(2,921)	—	—	—	—
70961	Division of Capitol Police	338,960	43,289	78,998	—	3,095	7,196	17,713	22,104	10,352	17,235	27,583	14,242	22,149	344,614	344,614	—
70999	Department of Alcoholic Beverage Control	466,374	90,931	60,461	—	4,168	9,691	57,249	29,768	13,941	23,211	—	1,275	29,828	464,103	464,103	—
	Total for VRS Group Life Insurance	1,627,266,147	143,226,071	250,583,460	—	14,989,076	34,846,270	46,193,773	107,040,466	50,130,373	83,461,031	46,193,773	65,382,103	107,251,088	1,668,836,297	1,668,836,297	—
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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, 2020

Employer	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Employer OPEB Expense	PLUS: FY 2020 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2020 Deferred Outflows Change In Assumptions Proportion	PLUS: FY 2020 Deferred Outflows Change In Assumptions Proportion	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows Expected vs Actual	Less: FY 2020 Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual	Deferred Outflows Change In Assumptions Proportion							
State:																	
1XXXX	Judicial Retirement System Employees	5,672,324	619,350	737,802	—	54,455	126,597	218,392	388,878	182,124	303,215	207,181	216,701	389,645	6,062,882	6,062,882	—
2XXXX	State Police Officers Retirement System Employees	10,539,803	1,052,925	1,914,289	—	95,845	222,818	384,933	684,449	320,549	533,675	422,814	420,506	685,796	10,671,040	10,671,040	—
35885	Fort Monroe Federal Area Development Authority	122,533	19,732	31,353	—	1,109	2,579	11,114	7,921	3,710	6,176	11,936	5,577	7,937	123,493	123,493	—
3XXXX	All Other State Agencies	444,732,004	43,550,150	68,192,325	—	4,135,930	9,615,104	14,559,581	29,535,598	13,832,436	23,029,343	14,235,642	17,662,301	29,593,704	460,480,830	460,480,830	—
7XXXX	Virginia Law Officers' Retirement System Employees	49,907,433	3,901,354	4,304,140	—	270,538	628,927	1,927,523	1,931,923	904,782	1,506,348	914,653	844,551	1,935,716	30,119,990	30,119,990	—
	Sub-total State	510,974,097	49,143,511	75,179,909	—	4,557,877	10,596,025	17,101,543	32,548,769	15,243,601	25,378,757	15,792,226	19,149,636	32,612,798	507,458,235	507,458,235	—
	Teachers	698,902,673	56,009,962	105,705,697	—	6,404,083	14,888,065	15,803,443	45,733,056	21,418,201	35,658,745	15,652,367	28,259,997	45,823,057	713,010,656	713,010,656	—
	Political Subdivisions	416,584,043	38,072,598	69,697,854	—	4,027,116	9,362,180	13,288,787	28,758,641	13,468,571	22,423,529	14,749,180	17,972,470	28,815,233	448,367,406	448,367,406	—
	Total for VRS Group Life Insurance	1,626,460,813	143,226,071	250,583,460	—	14,989,076	34,846,270	46,193,773	107,040,466	50,130,373	83,461,031	46,193,773	65,382,103	107,251,088	1,668,836,297	1,668,836,297	—