

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions

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

Employer Code	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 Experience	LESS: FY 2020 Deferred Change In Assumptions	LESS: FY 2020 Deferred Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Change In Assumptions	PLUS: FY 2020 Deferred Change In Proportion	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	
VRS Virginia Local Disability Program - Political Subdivisions		\$ 2,025,819	\$ 171,729	\$ 1,113,002	\$ —	\$ 1,171,816	\$ 66,655	\$ 52,803	\$ 808,729	\$ 106,032	\$ 46,209	\$ 52,803	\$ 2,875,321	\$ 2,684,118	\$ 998,248	\$ 998,248	\$ —	
Employer Allocation																		
55108	Bath County	\$ 1,785	\$ 123	\$ 1,045	\$ —	\$ 994	\$ 57	\$ 32	\$ 686	\$ 90	\$ 39	\$ 74	\$ 2,454	\$ 2,276	\$ 847	\$ 847	\$ —	
55146	Isle of Wight County	20,188	1,548	10,774	—	11,722	667	122	8,090	1,061	462	37	28,734	26,850	9,985	9,985	—	
55150	King William County	9,063	626	6,250	—	5,578	317	—	3,849	505	220	1,404	14,004	12,775	4,751	4,751	—	
55162	Nelson County	8,987	621	5,112	—	5,403	307	—	3,728	489	213	420	13,339	12,373	4,602	4,602	—	
55167	Nottoway County	6,755	810	3,605	—	3,920	223	274	2,705	355	155	9	9,547	8,975	3,339	3,339	—	
55183	Russell County	7,778	1,554	4,151	—	3,789	216	1,401	2,616	343	149	—	9,026	8,680	3,229	3,229	—	
55201	City of Bristol	16,092	1,813	8,587	—	9,229	525	624	6,370	835	364	—	22,496	21,143	7,862	7,862	—	
55203	Town of St. Paul	720	97	384	—	397	23	55	274	36	16	—	962	908	338	338	—	
55212	City of Norfolk	22,260	1,921	11,879	—	12,208	695	862	8,426	1,105	481	—	29,819	27,967	10,401	10,401	—	
55214	City of Portsmouth	89,793	6,248	47,918	—	53,150	3,023	41	36,681	4,809	2,096	1,007	130,516	121,741	45,277	45,277	—	
55215	City of Radford	11,481	791	6,234	—	6,927	394	—	4,781	627	273	325	17,047	15,869	5,901	5,901	—	
55216	City of Richmond	22,595	1,559	12,705	—	13,570	772	—	9,365	1,228	535	932	33,475	31,082	11,560	11,560	—	
55218	Town of Craigsville	427	30	261	—	327	19	—	226	30	13	93	818	751	279	279	—	
55221	City of Williamsburg	9,648	943	5,148	—	5,070	288	647	3,499	459	200	—	12,336	11,613	4,319	4,319	—	
55226	Town of Front Royal	11,827	931	6,311	—	5,824	331	939	4,019	527	230	—	14,172	13,340	4,961	4,961	—	
55228	Town of Middletown	1,293	97	690	—	649	37	90	448	59	26	—	1,580	1,485	552	552	—	
55229	Town of Chilhowie	539	44	287	—	412	24	6	285	37	16	85	1,022	946	353	353	—	
55231	Town of Floyd	324	70	172	—	193	11	39	133	17	8	4	465	442	164	164	—	
55232	City of Franklin	11,091	1,568	5,919	—	5,099	290	1,735	3,519	461	201	—	12,225	11,678	4,344	4,344	—	

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							Deferred Inflows Expected vs Actual	Deferred Outflows Expected vs Actual											
55233	City of Chesapeake	207,356	15,895	113,036	—	120,255	6,840	1,261	82,994	10,881	4,742	2,017	295,399	275,450	102,442	102,442	—		
55234	City of Virginia Beach	398,444	27,499	215,045	—	234,259	13,327	—	161,683	21,194	9,237	5,074	575,678	536,612	199,566	199,566	—		
55239	Town of Grottoes	998	69	695	—	817	46	—	563	74	32	328	2,058	1,869	695	695	—		
55245	Town of Scottsville	262	18	240	—	126	7	22	87	11	5	79	328	288	107	107	—		
55246	Town of Burkeville	—	—	—	—	76	4	—	52	7	3	63	192	173	64	64	—		
55247	Town of Madison	198	15	181	—	152	9	—	105	14	6	92	393	351	130	130	—		
55248	Town of Pennington Gap	2,360	174	1,260	—	1,217	69	131	840	110	48	—	2,972	2,789	1,038	1,038	—		
55249	Town of La Crosse	23	2	21	—	129	7	—	89	12	5	103	329	296	110	110	—		
55250	Town of Rich Creek	358	25	251	—	257	15	—	178	23	10	90	649	591	219	219	—		
55255	Town of Brodnax	262	45	140	—	129	7	40	89	12	5	—	308	295	110	110	—		
55256	Town of Mineral	648	45	373	—	389	22	—	269	35	15	35	964	894	333	333	—		
55257	Town of Lebanon	3,154	342	1,683	—	2,076	118	100	1,432	188	82	209	5,091	4,753	1,768	1,768	—		
55259	Town of Richlands	3,364	232	1,836	—	2,400	136	—	1,656	217	95	411	5,938	5,497	2,044	2,044	—		
55260	Town of Haymarket	1,313	91	704	—	669	38	76	461	61	26	2	1,634	1,532	569	569	—		
55262	Town of Troutville	589	41	444	—	283	16	49	195	26	11	103	715	646	242	242	—		
55263	Town of Buchanan	135	9	123	—	784	45	—	541	71	31	628	2,000	1,795	668	668	—		
55265	Town of Occoquan	—	—	—	—	21	1	—	14	2	1	18	53	48	18	18	—		
55301	Town of Dumfries	1,877	152	1,001	—	1,486	84	18	1,025	134	59	333	3,678	3,404	1,265	1,265	—		
55302	Town of Iron Gate	160	23	86	—	79	4	22	54	7	3	—	188	177	67	67	—		
55309	Town of Colonial Beach	3,309	361	1,766	—	2,583	147	106	1,782	234	102	557	6,370	5,913	2,200	2,200	—		
55311	Town of Brookneal	318	21	183	—	231	13	—	159	21	9	49	571	525	196	196	—		
55312	Town of Hamilton	—	—	—	—	211	12	—	146	19	8	175	539	484	180	180	—		

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

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						Deferred Inflows Expected vs Actual	Deferred Inflows Change In	Deferred Inflows Change In	Deferred Outflows vs Actual	Deferred Outflows Investment Experience	Deferred Outflows Change In			6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability		
55314	Town of Jonesville	481	34	271	—	315	18	—	218	29	12	40	780	721	269	269	—
55315	Town of Wytheville	10,328	713	5,582	—	5,216	297	630	3,600	472	206	57	12,744	11,951	4,444	4,444	—
55322	Town of Glasgow	113	49	60	—	217	12	33	149	20	9	126	536	496	184	184	—
55323	Town of Marion	4,410	341	2,353	—	2,346	133	200	1,619	212	92	—	5,728	5,372	1,998	1,998	—
55328	Town of Wakefield	—	—	—	—	389	22	—	269	35	15	325	992	893	332	332	—
55329	Town of Leesburg	32,551	2,247	17,459	—	19,193	1,092	—	13,246	1,737	757	372	47,146	43,962	16,350	16,350	—
55330	Town of Chatham	215	15	129	—	180	10	—	124	16	7	58	451	414	153	153	—
55334	Town of Boydton	412	28	312	—	273	16	—	188	25	11	102	692	624	233	233	—
55336	Town of McKenney	236	39	126	—	128	7	25	88	12	5	—	307	292	109	109	—
55338	Town of Quantico	20	1	19	—	117	7	—	80	11	5	93	297	265	99	99	—
55341	Town of Chincoteague	1,152	124	615	—	714	41	36	493	65	28	40	1,748	1,635	609	609	—
55344	Town of Stanley	624	80	333	—	340	19	47	234	31	13	—	823	777	289	289	—
55345	Town of Hillsville	2,702	212	1,441	—	1,614	92	21	1,114	146	64	43	3,961	3,699	1,375	1,375	—
55346	Town of Elkton	2,693	338	1,436	—	1,416	81	240	978	128	56	—	3,431	3,244	1,207	1,207	—
55347	Town of Bridgewater	5,386	658	2,874	—	2,692	153	581	1,858	244	106	—	6,508	6,167	2,293	2,293	—
55350	Town of Wise	1,554	119	830	—	982	56	9	677	89	39	68	2,413	2,246	836	836	—
55351	Town of New Market	990	246	528	—	451	26	246	311	41	18	—	1,058	1,029	384	384	—
55353	Town of Rocky Mount	3,121	215	1,731	—	1,908	109	—	1,317	173	75	138	4,704	4,370	1,625	1,625	—
55355	Town of Luray	1,722	119	973	—	1,228	70	—	848	111	48	236	3,048	2,814	1,047	1,047	—
55357	Town of Strasburg	4,088	281	2,262	—	2,052	117	260	1,416	186	81	65	5,022	4,700	1,748	1,748	—
55360	Town of Dublin	485	34	275	—	384	22	—	265	35	15	99	956	880	328	328	—
55364	Town of Bedford	5,803	401	3,319	—	3,181	181	147	2,196	288	125	177	7,835	7,286	2,711	2,711	—

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						Deferred Inflows Expected vs Actual	Deferred Outflows Expected vs Actual											
55367	Town of Broadway	485	76	259	—	265	15	45	183	24	10	—	642	610	226	226	—	
55369	Town of Tazewell	5,487	484	2,928	—	3,114	177	132	2,149	282	123	—	7,613	7,134	2,653	2,653	—	
55370	Town of Urbanna	230	49	123	—	104	6	48	72	9	4	—	248	242	89	89	—	
55371	Town of Bluefield	2,239	266	1,195	—	1,558	89	88	1,076	141	61	220	3,826	3,571	1,328	1,328	—	
55372	Town of Weber City	177	13	162	—	98	6	—	68	9	4	53	252	226	84	84	—	
55374	Town of Hurt	225	38	120	—	113	6	31	78	10	4	—	272	261	96	96	—	
55375	Town of Waverly	1,297	372	691	—	1,071	61	226	739	97	42	267	2,600	2,453	912	912	—	
55380	Town of Independence	579	40	457	—	427	24	—	294	39	17	194	1,086	977	364	364	—	
55382	Town of Grundy	1,860	128	996	—	1,047	60	22	723	95	41	3	2,569	2,401	893	893	—	
55384	Town of Louisa	1,191	128	635	—	513	29	183	354	46	20	—	1,234	1,176	437	437	—	
55386	Town of Mt. Jackson	695	47	443	—	481	27	—	332	43	19	123	1,201	1,100	409	409	—	
55388	Town of Jarratt	—	96	—	—	—	—	77	—	—	—	—	(19)	—	—	—	—	
55389	Town of Pembroke	379	36	202	—	185	11	36	128	17	7	—	452	426	159	159	—	
55395	Town of Round Hill	467	59	249	—	587	33	22	405	53	23	264	1,465	1,345	500	500	—	
55398	Town of Saltville	770	53	605	—	415	24	25	286	38	16	155	1,054	949	354	354	—	
55399	Town of Blackstone	3,207	328	1,712	—	1,796	102	134	1,239	163	71	—	4,379	4,113	1,530	1,530	—	
55401	Southeastern Virginia Public Employees Association	6,480	1,012	3,458	—	4,336	247	450	2,993	392	171	490	10,580	9,933	3,694	3,694	—	
55404	Appomattox Regional Library	2,018	139	1,119	—	1,050	60	98	725	95	41	33	2,574	2,403	895	895	—	
55405	Staunton Redevelopment & Housing Authority	472	34	327	—	379	22	—	262	34	15	149	956	871	323	323	—	
55409	Southside Regional Juvenile Group Home Commission	248	39	133	—	124	7	34	86	11	5	—	298	283	106	106	—	

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55413	Richmond Redevelopment & Housing Authority	19,277	1,330	10,846	—	13,695	779	—	9,452	1,239	540	2,565	33,956	31,371	11,668	11,668	—
55415	Chesapeake Redevelopment & Housing Authority	4,279	296	2,534	—	2,778	158	—	1,917	251	110	451	6,896	6,363	2,367	2,367	—
55417	Norfolk Airport Authority	13,420	926	7,745	—	7,293	415	391	5,033	660	288	464	17,968	16,703	6,212	6,212	—
55419	Hampton Redevelopment & Housing Authority	1,069	75	741	—	953	54	—	657	86	38	414	2,403	2,183	811	811	—
55420	Loudoun County Sanitation Authority	52,215	3,727	27,865	—	30,062	1,710	215	20,748	2,720	1,185	—	73,729	68,862	25,610	25,610	—
55421	Danville Redevelopment & Housing Authority	1,792	124	1,085	—	1,203	68	—	830	109	47	242	2,991	2,755	1,024	1,024	—
55424	Hopewell Redevelopment and Housing Authority	2,162	196	1,154	—	1,207	69	74	833	109	48	—	2,949	2,765	1,028	1,028	—
55426	Blacksburg-VPI Sanitation Authority	133	9	122	—	24	1	43	17	2	1	41	64	57	20	20	—
55429	Alexandria Redevelopment & Housing Authority	12,306	849	6,708	—	6,947	395	142	4,794	629	274	112	17,058	15,913	5,917	5,917	—
55433	Norfolk Redevelopment & Housing Authority	21,125	2,204	11,273	—	11,432	650	1,251	7,890	1,034	451	—	27,825	26,184	9,739	9,739	—
55436	Riverside Regional Jail	4,498	337	2,400	—	2,673	152	22	1,845	242	105	60	6,562	6,124	2,278	2,278	—
55440	Shenandoah Valley Juvenile Detention Home	10,737	1,591	5,730	—	5,661	322	1,135	3,907	512	223	—	13,666	12,966	4,822	4,822	—
55445	Chesterfield County Health Services Authority	23,597	2,345	12,593	—	12,061	686	1,894	8,324	1,091	476	—	29,301	27,625	10,275	10,275	—
55447	Rappahannock Area Community Services Board	66,994	9,432	35,751	—	37,893	2,155	4,453	26,151	3,429	1,494	—	91,826	86,795	32,279	32,279	—
55449	Hampton Roads Planning District Commission	4,599	317	2,625	—	2,994	170	—	2,066	271	118	412	7,411	6,855	2,550	2,550	—

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						Deferred Inflows Expected vs Actual	Deferred Change In Assumptions	Deferred Change In Proportion	Deferred Outflows Expected vs Actual	Deferred Outflows Experience	Deferred Outflows Assumptions						Deferred Outflows Proportion
55458	Wytheville Redevelopment & Housing Authority	79	16	42	—	121	7	9	84	11	5	63	303	279	103	103	—
55459	Waynesboro Redevelopment and Housing Authority	1,078	75	594	—	585	33	33	403	53	23	14	1,434	1,337	498	498	—
55460	Region Ten Community Services Board	60,086	4,147	34,042	—	29,821	1,696	4,111	20,581	2,698	1,176	1,574	73,120	68,307	25,405	25,405	—
55462	LENOWISCO Planning District Commission	296	39	157	—	147	8	37	101	13	6	—	353	334	125	125	—
55469	Eastern Shore Community Services Board	13,906	1,931	7,422	—	8,412	479	772	5,806	761	332	308	20,479	19,272	7,166	7,166	—
55470	ANCHOR Commission	582	41	339	—	497	28	—	342	45	20	154	1,237	1,135	422	422	—
55473	Hampton Roads Transit	41,426	3,663	22,107	—	23,907	1,360	687	16,499	2,163	943	—	58,492	54,759	20,366	20,366	—
55476	Rockbridge Regional Library	1,637	178	874	—	679	39	274	469	61	27	—	1,630	1,557	579	579	—
55479	Cumberland Mountain Community Services Board	18,218	1,609	9,722	—	11,327	644	280	7,817	1,025	447	657	27,794	25,945	9,649	9,649	—
55482	Middle Peninsula/Northern Neck Public Services Authority	35,255	2,927	18,814	—	17,341	986	2,935	11,968	1,569	684	—	42,166	39,721	14,772	14,772	—
55486	Hampton Roads Workforce Council	3,190	220	1,768	—	1,875	107	—	1,294	170	74	79	4,618	4,297	1,598	1,598	—
55487	Capital Regional Airport Commission	10,933	1,213	5,834	—	6,137	349	522	4,235	555	242	—	14,946	14,054	5,228	5,228	—
55488	Northwestern Community Services Board	24,484	1,690	14,401	—	14,202	808	—	9,802	1,285	560	1,095	35,125	32,532	12,098	12,098	—
55491	Middle Peninsula Regional Security Center	1,384	261	739	—	949	54	131	655	86	37	123	2,308	2,173	808	808	—
55499	Eastern Shore Public Library	809	70	432	—	486	28	10	336	44	19	16	1,193	1,117	414	414	—

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						Deferred Inflows Expected vs Actual	Deferred Inflows Change In Assumptions			Deferred Outflows Expected vs Actual	Deferred Outflows Change In Assumptions	6/30/2020 Net OPEB Liability			6/30/2020 Actual Net OPEB Liability		
55504	Amherst County Public Schools	4,001	290	2,136	—	2,563	146	10	1,769	232	101	208	6,309	5,872	2,183	2,183	—
55507	Augusta County Public Schools	6,210	887	3,314	—	3,755	214	365	2,592	340	148	137	9,137	8,604	3,199	3,199	—
55508	Bath County Public Schools	1,931	133	1,049	—	1,055	60	51	728	95	42	14	2,587	2,416	899	899	—
55510	Bland County Public Schools	337	182	180	—	174	10	145	120	16	7	—	392	397	148	148	—
55512	Norfolk Public Schools	34,690	2,394	18,750	—	18,200	1,035	1,555	12,560	1,647	718	190	44,529	41,685	15,503	15,503	—
55515	Radford City Public Schools	1,070	193	572	—	532	30	167	367	48	21	—	1,272	1,217	453	453	—
55516	Caroline County Public Schools	2,880	369	1,537	—	1,376	78	376	950	124	54	—	3,314	3,152	1,172	1,172	—
55528	Essex County Public Schools	1,685	253	899	—	778	44	274	537	70	31	—	1,863	1,782	662	662	—
55533	Chesapeake City Public	37,046	2,557	20,333	—	20,940	1,191	408	14,451	1,895	826	448	51,448	47,961	17,838	17,838	—
55534	Virginia Beach City Public	93,686	8,887	49,996	—	53,304	3,032	2,666	36,788	4,823	2,102	—	130,220	122,099	45,409	45,409	—
55537	Goochland County Public	904	163	482	—	575	33	80	397	52	23	43	1,396	1,318	490	490	—
55546	Isle of Wight County Public Schools	4,357	301	3,013	—	1,251	71	1,057	863	113	49	548	3,090	2,864	1,065	1,065	—
55552	Lee County Public Schools	3,965	446	2,117	—	2,671	152	136	1,844	242	105	315	6,555	6,120	2,276	2,276	—
55553	Loudoun County Public Schools	121,947	8,417	72,975	—	74,085	4,214	—	51,129	6,704	2,921	9,059	183,904	169,696	63,111	63,111	—
55557	Mathews County Public Schools	1,715	147	915	—	1,082	61	23	746	98	43	75	2,654	2,476	921	921	—
55562	Nelson County Public Schools	2,901	389	1,548	—	1,712	97	150	1,181	155	67	28	4,163	3,919	1,458	1,458	—
55583	Russell County Public Schools	4,243	419	2,265	—	2,355	134	182	1,625	213	93	—	5,744	5,395	2,006	2,006	—
55587	Southampton County Public Schools	1,387	97	799	—	1,061	60	—	732	96	42	262	2,638	2,430	904	904	—

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Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	Deferred Investment Experience	LESS: FY 2020	PLUS: FY 2020	Deferred Investment Experience	Deferred Change In Proportion	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Change In Assumptions	PLUS: FY 2020 Deferred Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated		Difference
						Deferred Inflows Expected vs Actual	Deferred Outflows Expected vs Actual								6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
55595	Washington County Public Schools	5,006	345	2,772	—	2,837	161	49	1,957	257	112	80	6,974	6,496	2,416	2,416	—
55599	York County Public Schools	11,471	792	6,217	—	6,949	395	—	4,795	629	274	337	17,095	15,913	5,919	5,919	—
55601	Bristol VA Public Schools	4,708	455	2,513	—	2,532	144	263	1,748	229	100	—	6,170	5,800	2,158	2,158	—
55606	Franklin City Public Schools	1,279	88	682	—	771	44	—	532	70	30	26	1,895	1,766	657	657	—
55613	PD Pruden Vocational-Technical Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55614	Portsmouth City Public Schools	18,906	1,305	10,338	—	10,200	580	614	7,040	923	402	197	25,011	23,363	8,689	8,689	—
55620	Suffolk City Public Schools	11,847	819	7,121	—	6,782	386	58	4,681	614	267	635	16,800	15,537	5,779	5,779	—
55638	Town of West Point Public Schools	—	—	—	—	31	2	—	21	3	1	26	79	71	26	26	—
55710	Valley Vocational-Technical Center	144	19	76	—	70	4	19	49	6	3	—	170	162	60	60	—
55711	New Horizons Regional Education Center	658	79	351	—	426	24	27	294	38	17	37	1,041	974	362	362	—
55713	Galax City Public Schools	770	113	411	—	563	32	48	389	51	22	99	1,381	1,291	480	480	—
55714	Norton City Public Schools	312	22	235	—	271	15	—	187	24	11	129	685	619	230	230	—
55802	Williamsburg-James City County Public Schools	13,843	955	7,423	—	7,622	434	320	5,260	690	301	29	18,672	17,459	6,492	6,492	—
55813	Buchanan County Public Schools	2,404	166	1,323	—	1,484	84	—	1,024	134	59	108	3,657	3,398	1,263	1,263	—
55857	Peanut Soil and Water Conservation District	—	—	—	—	30	2	—	21	3	1	26	78	71	26	26	—
55858	Peumansend Creek Regional Jail Authority	810	56	740	—	2,155	123	—	1,488	195	85	1,650	5,508	4,938	1,836	1,836	—
55859	Williamsburg Area Transit Authority	3,660	253	3,345	—	3,672	209	—	2,534	332	145	2,404	9,438	8,412	3,128	3,128	—

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Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	Deferred Investment Experience	LESS: FY 2020	PLUS: FY 2020	Deferred Investment Experience	Deferred Change In Proportion	PLUS: FY 2020 Deferred Investment Experience	PLUS: FY 2020 Deferred Change In Assumptions	PLUS: FY 2020 Deferred Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated		Difference
						Deferred Inflows Expected vs Actual	Deferred Outflows Expected vs Actual								6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
55860	Middle Peninsula Juvenile Breaks Interstate Park Commission	3,302	228	3,019	—	3,037	173	—	2,096	275	120	1,941	7,814	6,960	2,587	2,587	—
55861	Crater Criminal Justice Training Academy	1,787	123	1,633	—	516	29	432	356	47	20	540	1,357	1,181	439	439	—
55862	Central Shenandoah Criminal Justice Training Academy	1402	157	748	—	546	31	269	376	49	22	0	1301	1,249	464	464	—
55863	New River Valley Emergency Comm Regional Authority	567	39	322	—	165	9	137	114	15	6	15	393	375	141	141	—
55864	Mauzy Service Authority	4,908	463	2,620	—	3,165	180	98	2,184	286	125	272	7,770	7,249	2,696	2,696	—
55865	Hampton Roads Transportation Accountability Commission	1,624	113	1,209	—	1,366	78	—	942	124	54	627	3,457	3,125	1,163	1,163	—
55866	Pamunkey Regional Library	—	—	—	—	253	14	—	174	23	10	210	640	575	215	215	—
55867	Northern Virginia Transportation Authority	2449	168	1,390	—	1463	83	0	1010	132	58	107	3613	3,354	1,247	1247	—
55868	RSW Regional Jail Authority	4648	321	2,566	—	3017	172	0	2082	273	119	342	7451	6,911	2,570	2570	—
55869	Portsmouth Redevelopment and Housing Authority	4171	490	2,226	—	2804	160	161	1935	254	111	327	6876	6,424	2,389	2389	—
55871	Southwest Regional Recreation Authority	7535	1,046	4,021	—	3957	225	754	2731	358	156	0	9565	9,063	3,371	3371	—
55872	Roanoke Redevelopment and Housing Authority	2278	157	1,261	—	1304	74	12	900	118	51	36	3207	2,985	1,111	1111	—
55873	Halifax Service Authority	9000	1,248	4,803	—	4353	248	1210	3004	394	172	0	10475	9,971	3,708	3708	—
55884	Russell County Public Service Authority	2311	159	1,373	—	1263	72	61	872	114	50	112	3123	2,895	1,077	1077	—
55886		485	34	320	—	423	24	0	292	38	17	167	1065	971	360	360	—

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Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions

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

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	Deferred Investment Experience	LESS: FY 2020	PLUS: FY 2020	Deferred Inflows Expected Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	PLUS: FY 2020 Deferred Inflows Change In Proportion	Deferred Outflows Expected 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 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
						Deferred Inflows vs Actual Experience	PLUS: FY 2020 Deferred Outflows vs Actual Experience											
55891	Tidewater Soil and Water Conservation District	144	46	76	—	211	12	29	146	19	8	106	522	483	180	180	—	
55893	Eastern Shore Soil & Water Conservation District	200	58	107	—	0	0	131	0	0	0	0	-20	—	—	0	—	
55896	Virginia Resources Authority	620	43	423	—	383	22	0	264	35	15	93	961	877	326	326	—	
55906	Suffolk Redevelopment and Housing Authority	3515	358	1,876	—	2039	116	92	1407	185	80	5	4982	4,672	1,737	1737	—	
55922	Piedmont Regional Jail	1521	105	841	—	683	39	165	471	62	27	23	1664	1,563	582	582	—	
55923	Nelson County Services Authority	1567	173	836	—	819	47	124	566	74	32	0	1991	1,879	698	698	—	
55924	Coeburn-Norton-Wise Regional Water Authority	315	45	168	—	156	9	40	108	14	6	0	377	359	133	133	—	
55925	Fauquier County Water & Sanitation Authority	5706	477	3,046	—	3384	193	65	2336	306	133	70	8298	7,754	2,884	2884	—	
55926	Scott County Soil & Water Conservation District	207	15	165	—	104	6	13	72	9	4	43	264	237	89	89	—	
55927	New River Resource Authority	1060	73	867	—	846	48	0	584	77	33	434	2159	1,938	721	721	—	
55930	Petersburg Redevelopment and Housing Authority	1514	103	840	—	864	49	10	596	78	34	26	2126	1,978	736	736	—	
55931	Central Rappahannock Regional Library	7994	551	4,369	—	5240	298	0	3616	474	207	595	12933	12,000	4,463	4463	—	
55934	Thomas Jefferson Soil & Water Conservation District	1334	301	712	—	940	54	166	649	85	37	141	2281	2,154	802	802	—	
55938	Colonial Soil & Water Conservation District	1151	121	614	—	700	40	33	483	63	28	28	1710	1,601	596	596	—	
55941	Robert E. Lee Soil and Water Conservation District	21	104	11	—	191	11	82	132	17	8	148	464	437	162	162	—	

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Employer Code	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 Experience	LESS: FY 2020 Deferred Change In Assumptions	LESS: FY 2020 Deferred Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Investment Experience	PLUS: FY 2020 Deferred Change In Assumptions	PLUS: FY 2020 Deferred Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	PLUS: FY 2020 Normal Employer Contributions	Calculated		Difference
															6/30/2020 Net OPEB Liability	6/30/2020 Net OPEB Liability	
55945	Lonesome Pine Regional Library	264	18	161	—	254	14	0	175	23	10	100	633	578	216	216	—
55951	Handley Regional Library	680	46	417	—	506	29	0	349	46	20	137	1262	1,157	431	431	—
55954	Potomac and Rappahannock Transportation Commission	25813	2,396	13,775	—	12999	739	2099	8971	1176	513	0	31590	29,774	11,073	11073	—
55957	Wise County Redevelopment and Housing Authority	639	44	341	—	424	24	0	293	38	17	47	1048	975	362	362	—
55958	Prince William Soil & Water Conservation District	589	41	393	—	302	17	31	209	27	12	63	757	697	258	258	—
55959	Hampton Roads Regional Jail Authority	4144	286	2,729	—	2225	126	146	1535	201	88	412	5545	5,091	1,894	1894	—
55960	Castlewood Water and Sewage Authority	597	132	319	—	157	9	228	109	14	6	0	352	363	134	134	—
55964	Virginia Biotechnology Research Institute	1377	95	1,002	—	829	47	0	572	75	33	240	2091	1,899	706	706	—
55967	Massanutten Regional Library	2232	155	1,344	—	1135	64	131	783	103	45	121	2798	2,597	966	966	—
55969	Culpeper Soil and Water Conservation District	303	171	162	—	146	8	144	101	13	6	0	324	334	124	124	—
55972	Big Walker Soil & Water Conservation District	209	31	112	—	123	7	13	85	11	5	0	299	280	105	105	—
55974	Peaks of Otter Soil & Water Conservation District	257	41	137	—	128	7	38	88	12	5	0	305	290	108	108	—
55975	New River Soil & Water Conservation District	153	11	139	—	100	6	0	69	9	4	56	259	230	86	86	—
55978	Evergreen Soil and Water Conservation District	492	82	263	—	240	14	75	166	22	9	0	578	552	205	205	—

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Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions

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

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	Inflows Investment Experience	LESS: FY 2020	PLUS: FY 2020	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Inflows	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		Difference
						Deferred Inflows	Deferred Outflows								6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability	
55982	Daniel Boone Soil and Water Conservation District	415	66	221	—	217	12	50	149	20	9	0	521	496	184	184	—
55985	Tazewell Soil and Water Conservation District	179	31	96	—	85	5	30	59	8	3	0	205	196	73	73	—
55988	Henricopolis Soil and Water Conservation District	226	38	120	—	122	7	25	84	11	5	0	293	279	104	104	—
55990	Roanoke River Service Authority	290	20	165	—	516	29	0	356	47	20	300	1300	1,184	439	439	—
55991	Lee County Public Service Authority	1909	138	1,020	—	1077	61	26	744	97	42	0	2640	2,468	918	918	—
55994	Wise County Public Service Authority	1366	135	729	—	760	43	59	524	69	30	0	1850	1,736	647	647	—
55995	Holston River Soil and Water Conservation District	0	—	—	—	30	2	0	21	3	1	26	78	71	26	26	—
55996	New River Valley Community Services Board	72,339	10,386	38,604	—	41,527	2,362	4,332	28,659	3,758	1,638	—	100,539	95,118	35,376	35,376	—
55999	Clinch Valley Soil & Water Conservation District	305	34	163	—	407	23	10	281	37	16	193	1,017	933	347	347	—
Total for VRS Virginia Local Disability Program - Political Subdivisions		\$ 2,025,819	\$ 171,729	\$ 1,113,002	\$ —	\$ 1,171,816	\$ 66,655	\$ 52,803	\$ 808,729	\$ 106,032	\$ 46,209	\$ 52,803	\$ 2,875,321	\$ 2,684,118	\$ 998,248	\$ 998,248	\$ —