

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, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021 Deferred Inflows Expected vs Actual Experience	LESS: FY 2021 Deferred Change In Assumptions	LESS: FY 2021 Deferred Change In Proportion	PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2021 Deferred Investment Experience	PLUS: FY 2021 Deferred Change In Assumptions	PLUS: FY 2021 Deferred Change In Proportion	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
VRS Virginia Local Disability Program - Political Subdivisions		\$ 998,248	\$ 1,291,274	\$ 1,013,773	\$ 564,798	\$ 1,516,588	\$ 274,514	\$ 67,931	\$ 601,363	\$ —	\$ 34,361	\$ 67,931	\$ 2,769,984	\$ 3,337,828	\$ (1,012,271)	\$ (1,012,271)	\$ —
Employer Allocation																	
55108	Bath County	\$ 847	\$ 1,083	\$ 889	\$ 525	\$ 1,410	\$ 255	\$ 28	\$ 559	\$ —	\$ 32	\$ 138	\$ 2,609	\$ 3,102	\$ (941)	\$ (941)	\$ —
55146	Isle of Wight County	9,985	12,511	9,650	5,627	15,109	2,735	131	5,991	—	342	33	27,559	33,254	(10,085)	(10,085)	—
55150	King William County	4,751	5,895	5,978	2,653	7,123	1,289	64	2,825	—	161	1,085	13,314	15,678	(4,754)	(4,754)	—
55162	Nelson County	4,602	5,710	4,850	2,533	6,802	1,231	129	2,697	—	154	337	12,475	14,970	(4,540)	(4,540)	—
55167	Nottoway County	3,339	4,417	3,224	1,898	5,097	923	204	2,021	—	115	24	9,245	11,217	(3,402)	(3,402)	—
55183	Russell County	3,229	5,406	3,108	1,786	4,795	868	1,202	1,901	—	109	—	8,467	10,553	(3,200)	(3,200)	—
55201	City of Bristol	7,862	10,378	7,569	4,457	11,967	2,166	474	4,745	—	271	15	21,712	26,338	(7,988)	(7,988)	—
55203	Town of St. Paul	338	475	326	185	498	90	54	197	—	11	—	897	1,097	(332)	(332)	—
55212	City of Norfolk	10,401	13,765	10,012	6,236	16,746	3,031	722	6,640	—	379	640	30,600	36,855	(11,177)	(11,177)	—
55214	City of Portsmouth	45,277	56,214	44,593	27,330	73,386	13,283	31	29,099	—	1,663	4,012	134,889	161,513	(48,982)	(48,982)	—
55215	City of Radford	5,901	7,321	6,006	3,492	9,375	1,697	—	3,718	—	212	554	17,240	20,633	(6,257)	(6,257)	—
55216	City of Richmond	11,560	14,342	12,060	6,772	18,185	3,292	—	7,211	—	412	1,175	33,493	40,022	(12,138)	(12,138)	—
55218	Town of Craigsville	279	346	362	160	431	78	—	171	—	10	84	802	949	(288)	(288)	—
55221	City of Williamsburg	4,319	6,005	4,158	2,864	7,692	1,392	543	3,050	—	174	766	14,129	16,928	(5,134)	(5,134)	—
55226	Town of Front Royal	4,961	7,094	4,776	2,965	7,960	1,441	822	3,156	—	180	288	14,491	17,519	(5,313)	(5,313)	—
55228	Town of Middletown	552	776	533	334	898	163	79	356	—	20	39	1,639	1,974	(599)	(599)	—
55229	Town of Chilhowie	353	442	423	341	916	166	4	363	—	21	335	1,742	2,017	(611)	(611)	—
55231	Town of Floyd	164	243	162	90	241	44	35	96	—	5	3	429	529	(161)	(161)	—
55232	City of Franklin	4,344	7,124	4,181	2,460	6,605	1,196	1,449	2,619	—	150	4	11,779	14,537	(4,408)	(4,408)	—

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							Deferred vs Actual	Deferred Change In											
55233	City of Chesapeake	102,442	128,356	100,634	57,379	154,072	27,888	1,998	61,093	—	3,491	1,367	281,478	339,094	(102,838)	(102,838)	—		
55234	City of Virginia Beach	199,566	247,586	197,188	111,342	298,954	54,117	2,857	118,549	—	6,781	4,227	546,178	657,963	(199,534)	(199,534)	—		
55239	Town of Grottoes	695	863	997	318	853	154	138	338	—	19	273	1,580	1,877	(569)	(569)	—		
55245	Town of Scottsville	107	155	182	51	137	25	38	54	—	3	58	266	302	(92)	(92)	—		
55246	Town of Burkeville	64	80	125	46	124	22	—	49	—	3	74	238	274	(83)	(83)	—		
55247	Town of Madison	130	161	217	59	159	29	26	63	—	4	73	304	352	(107)	(107)	—		
55248	Town of Pennington Gap	1,038	1,417	998	491	1,317	238	290	522	—	30	—	2,348	2,900	(879)	(879)	—		
55249	Town of La Crosse	110	136	209	60	162	29	3	64	—	4	90	309	359	(109)	(109)	—		
55250	Town of Rich Creek	219	272	301	151	407	74	—	161	—	9	123	772	895	(272)	(272)	—		
55255	Town of Brodnax	110	176	106	58	155	28	40	61	—	4	—	273	340	(103)	(103)	—		
55256	Town of Mineral	333	411	354	177	476	86	20	189	—	11	28	871	1,048	(318)	(318)	—		
55257	Town of Lebanon	1,768	2,294	1,911	1,060	2,847	515	75	1,129	—	65	295	5,224	6,267	(1,900)	(1,900)	—		
55259	Town of Richlands	2,044	2,536	2,379	1,189	3,193	578	—	1,266	—	72	421	5,897	7,028	(2,131)	(2,131)	—		
55260	Town of Haymarket	569	783	550	326	876	158	68	347	—	20	8	1,594	1,928	(585)	(585)	—		
55262	Town of Troutville	242	348	335	126	339	61	63	135	—	8	77	637	750	(227)	(227)	—		
55263	Town of Buchanan	668	829	1,271	325	872	158	98	346	—	20	552	1,645	1,918	(582)	(582)	—		
55265	Town of Occoquan	18	22	35	185	496	90	—	197	—	11	334	985	1,092	(331)	(331)	—		
55301	Town of Dumfries	1,265	1,588	1,551	970	2,606	472	14	1,033	—	59	759	4,904	5,734	(1,739)	(1,739)	—		
55302	Town of Iron Gate	67	105	64	36	96	17	21	38	—	2	—	170	212	(64)	(64)	—		
55303	Town of Montross	—	—	—	14	38	7	—	15	—	1	26	75	84	(26)	(26)	—		
55309	Town of Colonial Beach	2,200	2,836	2,675	1,411	3,788	686	79	1,502	—	86	797	7,026	8,336	(2,528)	(2,528)	—		
55311	Town of Brookneal	196	244	238	90	241	44	38	95	—	5	42	438	530	(161)	(161)	—		

Virginia Retirement System

Finance Division

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For the Plan Year Ended and Measurement Date of June 30, 2021

Employer	Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	Inflows Investment Experience	LESS: FY 2021	PLUS: FY 2021	LESS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated		Difference	
							Deferred Inflows Expected vs Actual	Deferred Inflows Change In						Deferred Outflows Change In	6/30/2021 Net OPEB Liability		6/30/2021 Actual Net OPEB Liability
55312	Town of Hamilton	180	223	348	116	311	56	—	123	—	7	180	593	682	(207)	(207)	—
55314	Town of Jonesville	269	333	299	148	397	72	7	157	—	9	34	729	873	(265)	(265)	—
55315	Town of Wytheville	4,444	6,143	4,335	2,883	7,742	1,401	560	3,070	—	175	714	14,246	17,039	(5,168)	(5,168)	—
55322	Town of Glasgow	184	262	304	69	185	33	90	73	—	4	112	327	404	(123)	(123)	—
55323	Town of Marion	1,998	2,679	1,923	874	2,347	425	640	930	—	53	—	4,146	5,163	(1,566)	(1,566)	—
55328	Town of Wakefield	332	411	644	251	673	122	—	267	—	15	403	1,293	1,480	(449)	(449)	—
55329	Town of Leesburg	16,350	20,285	16,112	9,513	25,544	4,624	—	10,129	—	579	798	46,822	56,220	(17,050)	(17,050)	—
55330	Town of Chatham	153	190	205	173	465	84	—	184	—	11	206	895	1,022	(310)	(310)	—
55334	Town of Boydton	233	289	326	128	342	62	7	136	—	8	80	645	755	(229)	(229)	—
55336	Town of Mckenney	109	160	105	64	172	31	19	68	—	4	5	310	380	(115)	(115)	—
55338	Town of Quantico	99	124	189	56	151	27	—	60	—	3	81	289	334	(101)	(101)	—
55341	Town of Chincoteague	609	791	626	343	920	167	29	365	—	21	35	1,676	2,026	(614)	(614)	—
55344	Town of Stanley	289	406	278	241	646	117	37	256	—	15	140	1,204	1,422	(431)	(431)	—
55345	Town of Hillsville	1,375	1,727	1,367	813	2,184	395	15	866	—	49	102	4,002	4,805	(1,458)	(1,458)	—
55346	Town of Elkton	1,207	1,737	1,162	683	1,834	332	196	727	—	42	—	3,305	4,035	(1,224)	(1,224)	—
55347	Town of Bridgewater	2,293	3,426	2,208	1,190	3,195	578	679	1,267	—	72	—	5,690	7,031	(2,133)	(2,133)	—
55350	Town of Wise	836	1,047	873	581	1,561	283	7	619	—	35	257	2,905	3,436	(1,042)	(1,042)	—
55351	Town of New Market	384	723	370	220	591	107	199	234	—	13	6	1,035	1,303	(395)	(395)	—
55353	Town of Rocky Mount	1,625	2,017	1,703	832	2,234	404	160	886	—	51	115	4,066	4,918	(1,491)	(1,491)	—
55355	Town of Luray	1,047	1,298	1,243	567	1,521	275	46	603	—	34	203	2,801	3,349	(1,015)	(1,015)	—
55357	Town of Strasburg	1,748	2,429	1,748	1,045	2,806	508	231	1,113	—	64	151	5,137	6,177	(1,873)	(1,873)	—
55360	Town of Dublin	328	406	414	284	764	138	—	303	—	17	266	1,451	1,681	(510)	(510)	—

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						Deferred vs Actual	Deferred Change In Assumptions								Deferred Change In Proportion	6/30/2021 Net OPEB Liability	
55364	Town of Bedford	2,711	3,509	2,786	1,457	3,914	708	269	1,552	—	89	132	7,144	8,615	(2,612)	(2,612)	—
55367	Town of Broadway	226	325	217	167	449	81	35	178	—	10	72	828	989	(299)	(299)	—
55369	Town of Tazewell	2,653	3,423	2,554	1,055	2,833	513	916	1,123	—	64	—	4,951	6,234	(1,891)	(1,891)	—
55370	Town of Urbanna	89	158	85	57	153	28	39	61	—	3	12	274	338	(103)	(103)	—
55371	Town of Bluefield	1,328	1,735	1,498	792	2,126	385	65	843	—	48	269	3,902	4,678	(1,419)	(1,419)	—
55372	Town of Weber City	84	104	134	83	223	40	—	89	—	5	104	438	493	(149)	(149)	—
55374	Town of Hurt	96	150	92	83	222	40	24	88	—	5	50	411	487	(148)	(148)	—
55375	Town of Waverly	912	1,358	1,145	451	1,212	219	286	481	—	27	237	2,158	2,669	(809)	(809)	—
55380	Town of Independence	364	451	544	246	662	120	—	262	—	15	230	1,266	1,458	(442)	(442)	—
55382	Town of Grundy	893	1,129	862	444	1,193	216	130	473	—	27	2	2,149	2,624	(796)	(796)	—
55384	Town of Louisa	437	725	420	271	729	132	157	289	—	17	43	1,315	1,604	(487)	(487)	—
55386	Town of Mt Jackson	409	508	517	374	1,005	182	—	398	—	23	360	1,920	2,211	(671)	(671)	—
55388	Town of Jarratt	—	77	—	—	—	—	58	—	—	—	—	(19)	—	—	—	—
55389	Town of Pembroke	159	232	152	103	276	50	31	109	—	6	23	505	606	(184)	(184)	—
55395	Town of Round Hill	500	642	745	271	729	132	39	289	—	17	235	1,350	1,604	(487)	(487)	—
55398	Town of Saltville	354	464	495	185	496	90	49	197	—	11	116	935	1,093	(331)	(331)	—
55399	Town of Blackstone	1,530	2,032	1,473	851	2,286	414	132	906	—	52	—	4,141	5,031	(1,526)	(1,526)	—
55401	Southeastern Public Svc Auth	3,694	5,033	4,046	2,213	5,941	1,075	335	2,356	—	135	659	10,844	13,077	(3,966)	(3,966)	—
55404	Appomattox Regional Library	895	1,208	894	492	1,321	239	113	524	—	30	24	2,405	2,909	(882)	(882)	—
55405	Staunton Red/Hous Auth	323	401	460	201	540	98	—	214	—	12	157	1,020	1,189	(361)	(361)	—

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55409	Southside Reg Juvenile Group Home	106	165	102	56	149	27	35	59	—	3	—	265	329	(100)	(100)	—
55413	Richmond Redevelopment And Housing Authority	11,668	14,474	13,796	6,168	16,562	2,998	789	6,567	—	375	2,215	30,410	36,450	(11,054)	(11,054)	—
55415	Chesapeake Red/Hous Auth	2,367	2,936	2,729	1,306	3,508	635	60	1,391	—	79	372	6,472	7,721	(2,342)	(2,342)	—
55417	Norfolk Airport Authority	6,212	8,099	6,445	3,428	9,205	1,666	505	3,650	—	209	345	16,849	20,259	(6,144)	(6,144)	—
55419	Hampton Red/Hous Authority	811	1,007	1,195	511	1,373	248	—	544	—	31	442	2,596	3,020	(916)	(916)	—
55420	Loudoun County Sanitation Authority	25,610	31,987	24,653	15,289	41,054	7,431	177	16,279	—	930	1,455	75,296	90,355	(27,402)	(27,402)	—
55421	Danville Red/Hous Auth	1,024	1,271	1,228	704	1,890	342	—	750	—	43	427	3,549	4,162	(1,262)	(1,262)	—
55424	Hopewell Red/Hous Auth	1,028	1,350	990	758	2,035	368	61	807	—	46	321	3,781	4,480	(1,359)	(1,359)	—
55426	Blacksburg-Vpi Sanitation Authority	20	68	61	85	228	41	38	91	—	5	165	454	503	(153)	(153)	—
55427	Potomac River Fisheries Comm	—	—	—	24	65	12	—	26	—	1	44	130	144	(44)	(44)	—
55429	Alexandria Red/Hous Auth	5,917	7,484	5,809	3,338	8,963	1,622	145	3,554	—	203	83	16,380	19,727	(5,983)	(5,983)	—
55433	Norfolk Red/Hous Auth	9,739	13,333	9,375	5,153	13,836	2,504	1,677	5,486	—	313	—	24,888	30,448	(9,234)	(9,234)	—
55436	Riverside Regional Jail	2,278	2,847	2,252	1,258	3,377	611	72	1,339	—	77	53	6,155	7,434	(2,255)	(2,255)	—
55440	Shenandoah Valley Juvenile Center	4,822	7,118	4,642	2,354	6,321	1,144	1,593	2,506	—	143	—	11,156	13,910	(4,219)	(4,219)	—
55445	Chesterfield County Health Center Commission	10,275	14,641	9,891	6,530	17,533	3,174	1,601	6,952	—	397	1,304	32,045	38,588	(11,703)	(11,703)	—

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						Deferred vs Actual Experience	Deferred Change In Assumptions								Deferred Change In Proportion	6/30/2021 Net OPEB Liability	
55447	Rappahannock Area Comm Svcs	32,279	44,501	31,074	18,142	48,713	8,817	3,523	19,316	—	1,104	—	87,767	107,213	(32,515)	(32,515)	—
55449	Hampton Roads Planning District Commission	2,550	3,164	2,867	1,307	3,510	635	247	1,392	—	80	346	6,418	7,727	(2,343)	(2,343)	—
55458	Wytheville Red/ Hous Auth	103	137	163	57	152	28	10	60	—	3	56	282	332	(101)	(101)	—
55459	Waynesboro Red/Hous Auth	498	651	493	395	1,062	192	29	421	—	24	217	1,989	2,337	(708)	(708)	—
55460	Region Ten Community Services Board	25,405	35,628	26,029	12,784	34,328	6,214	6,547	13,612	—	778	1,171	61,947	75,552	(22,913)	(22,913)	—
55462	Lenowisco Planning Dist Comm	125	192	120	67	181	33	37	72	—	4	—	323	399	(121)	(121)	—
55469	Eastern Shore Comm Svcs Bd	7,166	9,663	7,207	3,849	10,336	1,871	949	4,098	—	234	274	18,624	22,746	(6,899)	(6,899)	—
55470	Anchor Commission	422	525	561	217	583	106	39	231	—	13	133	1,076	1,283	(389)	(389)	—
55473	Hampton Roads Transit	20,366	25,954	19,605	12,143	32,608	5,902	518	12,930	—	739	1,130	59,659	71,766	(21,764)	(21,764)	—
55476	Rockbridge Regional Library	579	992	557	236	635	115	402	252	—	14	—	1,082	1,397	(423)	(423)	—
55479	Cumberland Mountain Comm Svcs	9,649	12,251	9,946	5,423	14,563	2,636	274	5,774	—	330	584	26,583	32,050	(9,721)	(9,721)	—
55482	Middle Pen/No Neck Comm Svcs_Board	14,772	21,262	14,221	7,564	20,312	3,677	3,996	8,054	—	460	—	36,368	44,704	(13,558)	(13,558)	—
55486	Hampton Roads Workforce Council	1,598	1,982	1,617	1,165	3,128	566	—	1,240	—	71	538	5,845	6,887	(2,089)	(2,089)	—
55487	Capital Region Airport Comm	5,228	7,008	5,032	2,791	7,496	1,357	713	2,972	—	170	—	13,506	16,498	(5,003)	(5,003)	—
55488	Northwestern Comm Svcs Bd	12,098	15,010	12,742	7,950	21,347	3,864	—	8,465	—	484	2,829	39,751	46,983	(14,249)	(14,249)	—

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, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021 Deferred Inflows Expected vs Actual Experience	LESS: FY 2021 Deferred Change In Assumptions	LESS: FY 2021 Deferred Change In Proportion	PLUS: FY 2021 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2021 Deferred Investment Experience	PLUS: FY 2021 Deferred Change In Assumptions	PLUS: FY 2021 Deferred Change In Proportion	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
55491	Middle Peninsula Reg Security	808	1,134	901	484	1,300	235	97	515	—	29	158	2,366	2,861	(868)	(868)	—
55493	Planning Dis One Behavioral Health Svcs	—	—	—	119	320	58	—	127	—	7	216	636	702	(213)	(213)	—
55499	Eastern Shore Public Library	414	524	415	234	629	114	7	249	—	14	14	1,146	1,381	(419)	(419)	—
55504	Amherst County School Board	2,183	2,719	2,310	1,281	3,441	623	7	1,364	—	78	269	6,324	7,572	(2,297)	(2,297)	—
55507	Augusta County School Board	3,199	4,334	3,217	1,805	4,845	877	282	1,921	—	110	122	8,770	10,664	(3,234)	(3,234)	—
55508	Bath County School Board	899	1,166	879	439	1,180	214	171	468	—	27	10	2,123	2,597	(787)	(787)	—
55510	Bland County School Board	148	329	143	92	247	45	111	98	—	6	15	421	544	(165)	(165)	—
55512	Norfolk Public Schools	15,503	20,790	15,115	8,436	22,651	4,100	1,993	8,982	—	513	142	41,100	49,854	(15,119)	(15,119)	—
55515	Radford City School Board	453	729	436	216	581	105	207	231	—	13	—	1,013	1,282	(388)	(388)	—
55516	Caroline County School Board	1,172	1,830	1,128	821	2,205	399	314	874	—	50	288	4,035	4,854	(1,472)	(1,472)	—
55528	Essex County Public Schools	662	1,096	638	429	1,152	209	228	457	—	26	99	2,082	2,535	(769)	(769)	—
55533	Chesapeake Public Schools	17,838	22,539	17,620	9,801	26,317	4,764	893	10,435	—	596	333	48,009	57,920	(17,565)	(17,565)	—
55534	Va Beach City School Board	45,409	59,002	43,713	24,593	66,036	11,953	4,091	26,185	—	1,496	—	119,553	145,336	(44,077)	(44,077)	—
55537	Goochland County School Board	490	688	515	324	870	157	59	345	—	20	123	1,593	1,914	(580)	(580)	—
55546	Isle Of Wight County Schools	1,065	2,379	1,573	529	1,420	257	1,074	563	—	32	408	2,584	3,126	(948)	(948)	—
55552	Lee County School Board	2,276	2,959	2,506	1,302	3,497	633	101	1,387	—	79	307	6,395	7,698	(2,334)	(2,334)	—
55553	Loudoun County School Board	63,111	78,299	69,813	35,930	96,479	17,464	—	38,256	—	2,186	7,344	178,433	212,340	(64,397)	(64,397)	—
55557	Mathews County School Board	921	1,166	962	493	1,325	240	68	525	—	30	67	2,409	2,914	(884)	(884)	—

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, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	Inflows Investment Experience	LESS: FY 2021	PLUS: FY 2021	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated		Difference
						Deferred vs Actual	Deferred vs Actual								6/30/2021 Net OPEB Liability	6/30/2021 Actual Net OPEB Liability	
55562	Nelson County Public Schools	1,458	1,959	1,431	757	2,033	368	233	806	—	46	25	3,647	4,476	(1,357)	(1,357)	—
55583	Russell County School Board	2,006	2,671	1,931	1,266	3,400	616	147	1,348	—	77	239	6,234	7,485	(2,270)	(2,270)	—
55587	Southampton Co School Bd	904	1,121	1,132	486	1,304	236	46	517	—	30	226	2,406	2,870	(870)	(870)	—
55595	Washington County School Board	2,416	3,047	2,406	1,431	3,842	695	43	1,523	—	87	176	7,060	8,456	(2,564)	(2,564)	—
55599	York County School Board	5,919	7,344	6,035	3,035	8,150	1,475	571	3,232	—	185	289	14,797	17,940	(5,440)	(5,440)	—
55601	Bristol City School Bd	2,158	2,939	2,077	1,288	3,459	626	219	1,372	—	78	123	6,304	7,614	(2,309)	(2,309)	—
55606	Franklin City Public Schools	657	815	658	472	1,268	229	—	503	—	29	206	2,362	2,791	(846)	(846)	—
55613	The Pruden Center For Industry And Technology	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55614	Portsmouth School Board	8,689	11,394	8,562	4,650	12,486	2,260	1,031	4,951	—	283	146	22,671	27,479	(8,334)	(8,334)	—
55620	Suffolk City School Board	5,779	7,226	6,197	3,505	9,411	1,704	51	3,732	—	213	900	17,448	20,712	(6,282)	(6,282)	—
55638	Town of West Point School Bd	26	33	51	283	760	138	—	301	—	17	511	1,508	1,671	(507)	(507)	—
55710	Valley Vo-Tech Center	60	93	58	33	89	16	16	35	—	2	—	157	194	(59)	(59)	—
55711	New Horizons Technical Ctr	362	477	386	198	532	96	32	211	—	12	33	966	1,172	(355)	(355)	—
55713	Galax City Schools	480	643	561	423	1,135	205	36	450	—	26	363	2,138	2,497	(757)	(757)	—
55714	Norton City Schools	230	286	351	159	428	77	—	170	—	10	159	816	942	(286)	(286)	—
55802	Williamsburg-James City Co Sch	6,492	8,376	6,280	3,148	8,454	1,530	1,240	3,352	—	192	22	15,182	18,607	(5,643)	(5,643)	—
55813	Buchanan County School Board	1,263	1,568	1,325	854	2,292	415	—	909	—	52	343	4,265	5,044	(1,530)	(1,530)	—

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, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	PLUS: FY 2021 Deferred Inflows Expected vs Actual	LESS: FY 2021 Deferred Change In Assumptions	PLUS: FY 2021 Deferred Change In Proportion	LESS: FY 2021 Deferred Change In Experience	PLUS: FY 2021 Deferred Change In Experience	PLUS: FY 2021 Deferred Change In Assumptions	PLUS: FY 2021 Deferred Change In Proportion	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated		Difference
															6/30/2021 Net OPEB Liability	6/30/2021 Net OPEB Liability	
55856	Blue Ridge Resource Authority	—	—	—	120	323	59	—	128	—	7	219	644	712	(216)	(216)	—
55857	Peanut Soil And Water Conservation District	26	32	51	179	482	87	—	191	—	11	323	955	1,061	(322)	(322)	—
55858	Peumansend Creek Regional Jail Authority	1,836	2,278	3,418	991	2,660	482	88	1,055	—	60	1,431	5,057	5,854	(1,776)	(1,776)	—
55859	Williamsburg Area Transit Authority	3,128	3,881	5,415	1,646	4,420	800	226	1,753	—	100	1,976	8,447	9,728	(2,950)	(2,950)	—
55860	Middle Peninsula Juvenile Detention Commission	2,587	3,210	4,432	1,288	3,460	626	320	1,372	—	78	1,581	6,602	7,614	(2,310)	(2,310)	—
55861	Breaks Interstate Park Commission	439	977	963	201	539	98	471	214	—	12	401	1,055	1,186	(360)	(360)	—
55862	Crater Criminal Justice Training Academy	464	846	447	215	577	104	320	229	—	13	—	995	1,269	(385)	(385)	—
55863	Central Shenandoah Criminal Justice Training Academy	141	311	150	53	142	26	170	56	—	3	11	236	311	(94)	(94)	—
55864	New River Valley Emergency Communications Regional Authority	2,696	3,443	2,867	1,588	4,265	772	73	1,691	—	97	356	7,822	9,386	(2,846)	(2,846)	—
55865	Maury Service Authority	1,163	1,444	1,747	655	1,760	319	4	698	—	40	519	3,321	3,875	(1,175)	(1,175)	—
55866	Hampton Roads Transportation Accountability Commission	215	267	417	114	305	55	14	121	—	7	187	577	673	(204)	(204)	—
55867	Pamunkey Regional Library	1,247	1,546	1,307	914	2,454	444	—	973	—	56	466	4,594	5,401	(1,638)	(1,638)	—
55868	Northern Virginia Transportation Authority	2,570	3,189	2,816	1,323	3,553	643	239	1,409	—	80	294	6,480	7,820	(2,372)	(2,372)	—
55869	Rsw Regional Jail Authority	2,389	3,125	2,627	1,354	3,635	658	120	1,441	—	82	294	6,635	7,998	(2,426)	(2,426)	—
55871	Portsmouth Redevelopment And Housing Authority	3,371	4,936	3,245	1,482	3,980	720	1,384	1,578	—	90	—	6,939	8,760	(2,657)	(2,657)	—

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, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	PLUS: FY 2021 Deferred Inflows Expected vs Actual	LESS: FY 2021 Deferred Change In Assumptions	LESS: FY 2021 Deferred Change In Proportion	PLUS: FY 2021 Deferred Outflows Expected vs Actual	PLUS: FY 2021 Deferred Investment Experience	PLUS: FY 2021 Deferred Change In Assumptions	PLUS: FY 2021 Deferred Change In Proportion	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference
55872	Southwest Regional Recreation Authority	1,111	1,390	1,105	725	1,948	353	11	772	—	44	203	3,608	4,286	(1,300)	(1,300)	—
55873	Roanoke Redevelopment And Housing Authority	3,708	5,811	3,570	2,354	6,320	1,144	1,003	2,506	—	143	465	11,449	13,910	(4,219)	(4,219)	—
55884	Halifax Service Authority	1,077	1,396	1,148	585	1,572	285	97	623	—	36	84	2,882	3,461	(1,050)	(1,050)	—
55886	Russell County Psa	360	447	514	302	811	147	—	321	—	18	319	1,550	1,782	(541)	(541)	—
55891	Tidewater Soil & Water Conservation District	180	252	279	83	222	40	56	88	—	5	94	401	488	(148)	(148)	—
55893	Eastern Shore Soil & Water Conservation District	—	131	—	—	—	—	111	—	—	—	—	(20)	—	—	—	—
55896	Virginia Resources Authority	326	405	407	315	846	153	—	336	—	19	310	1,624	1,864	(565)	(565)	—
55899	Shenandoah Valley Regional Airport Commission	—	—	—	57	153	28	—	61	—	3	104	305	338	(103)	(103)	—
55906	Suffolk Redevel & Housing Auth	1,737	2,247	1,677	749	2,011	364	495	797	—	46	4	3,548	4,426	(1,343)	(1,343)	—
55922	Piedmont Regional Jail Authority	582	887	583	357	958	173	147	380	—	22	67	1,750	2,109	(639)	(639)	—
55923	Nelson County Service Authority	698	990	672	410	1,101	199	103	437	—	25	27	1,997	2,424	(735)	(735)	—
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	133	205	128	6	17	3	158	7	—	—	—	(6)	38	(11)	(11)	—
55925	Fauquier Co Water & Sanitation Auth	2,884	3,642	2,845	1,730	4,646	841	48	1,842	—	105	241	8,520	10,225	(3,101)	(3,101)	—
55926	Scott County Soil & Water Conservation District	89	123	128	—	—	—	103	—	—	—	32	(13)	—	—	—	—
55927	New River Resource Authority	721	894	1,128	364	978	177	80	388	—	22	351	1,850	2,152	(653)	(653)	—

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, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	LESS: FY 2021 Deferred Investment Experience	LESS: FY 2021	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021 Employer OPEB Expense	PLUS: FY 2021 Normal Employer Contributions	Calculated		Difference	
						Deferred Inflows Expected vs Actual	Deferred Inflows Change In	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual	Deferred Outflows Change In	Deferred Outflows Change In Proportion			6/30/2021 Net OPEB Liability	6/30/2021 Actual Net OPEB Liability		
55930	Petersburg Redevelopment And Housing Authority	736	923	734	403	1,081	196	34	429	—	24	19	1,975	2,380	(722)	(722)	—
55931	Central Rappahannock Regional Library	4,463	5,538	4,892	2,577	6,919	1,252	—	2,743	—	157	610	12,738	15,227	(4,618)	(4,618)	—
55934	Thomas Jefferson Soil & Water Conservation Dist.	802	1,160	912	457	1,226	222	123	486	—	28	131	2,214	2,699	(818)	(818)	—
55938	Colonial Soil & Water Conservation District	596	773	602	327	879	159	41	348	—	20	25	1,595	1,936	(587)	(587)	—
55940	Monacan Soil And Water Conservation District	—	—	—	52	138	25	—	55	—	3	93	276	304	(92)	(92)	—
55941	Robert E. Lee Soil And Water Conservation District	162	284	305	82	220	40	80	87	—	5	131	394	483	(147)	(147)	—
55945	Lonesome Pine Regional Library	216	268	308	132	354	64	—	140	—	8	105	663	778	(236)	(236)	—
55951	Handley Regional Library	431	535	552	325	871	158	—	346	—	20	263	1,649	1,920	(582)	(582)	—
55954	Potomac And Rappahannock Transportation Commission	11,073	15,837	10,660	6,170	16,569	2,999	1,967	6,570	—	375	—	29,916	36,465	(11,059)	(11,059)	—
55957	Wise County Redevelopment And Housing Authority	362	448	395	234	630	114	—	250	—	14	96	1,168	1,385	(420)	(420)	—
55958	Prince William Soil & Water Conservation District	258	350	311	139	372	67	42	148	—	8	47	689	817	(248)	(248)	—
55959	Hampton Roads Regional Jail	1,894	2,497	2,236	1,073	2,880	521	130	1,142	—	65	307	5,351	6,339	(1,923)	(1,923)	—
55960	Castlewood Water And Sewage Authority	134	394	129	—	—	—	331	—	—	—	—	(69)	(1)	—	—	—
55964	Virginia Biotechnology Research Partnership Authority	706	876	920	783	2,103	381	—	834	—	48	881	4,066	4,627	(1,403)	(1,403)	—

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, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	Inflows Investment Experience	LESS: FY 2021	PLUS: FY 2021	LESS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Inflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated		Difference
						Deferred vs Actual Experience	Deferred Change In Assumptions								Deferred Change In Proportion	6/30/2021 Net OPEB Liability	
55967	Massanutten Regional Library	966	1,330	1,052	549	1,475	267	116	585	—	33	95	2,710	3,244	(984)	(984)	—
55969	Culpeper Soil And Water Conservation District	124	298	120	97	262	47	110	104	—	6	49	456	576	(175)	(175)	—
55972	Big Walker Soil & Water Conservation District	105	143	101	56	151	27	15	60	—	3	—	271	333	(101)	(101)	—
55974	Peaks Of Otter Soil & Water Conservation District	108	173	105	61	164	30	31	65	—	4	—	291	359	(109)	(109)	—
55975	New River Soil & Water Conservation District	86	106	138	46	124	22	4	49	—	3	43	239	275	(83)	(83)	—
55978	Evergreen Soil And Water Conservation District	205	329	197	87	235	42	114	93	—	5	—	403	517	(157)	(157)	—
55982	Daniel Boone Soil And Water Conservation District	184	279	178	53	143	26	134	57	—	3	—	230	314	(95)	(95)	—
55985	Tazewell Soil And Water Conservation District	73	120	70	39	104	19	29	41	—	2	—	182	226	(69)	(69)	—
55988	Henricopolis Soil And Water Conservation District	104	154	100	55	147	27	26	58	—	3	—	260	322	(98)	(98)	—
55990	Roanoke River Service Authority	439	545	723	275	739	134	—	293	—	17	314	1,395	1,625	(493)	(493)	—
55991	Lee County Public Service Authority	918	1,164	883	533	1,432	259	22	568	—	32	25	2,617	3,151	(956)	(956)	—
55994	Wise County Public Service Authority	647	862	623	437	1,173	212	48	465	—	27	130	2,162	2,583	(783)	(783)	—
55995	Holston River Soil And Water Conservation District	26	32	51	50	135	24	—	54	—	3	87	266	299	(91)	(91)	—
55996	New River Valley Community Services	35,376	48,221	34,055	19,542	52,474	9,498	3,838	20,807	—	1,189	—	94,280	115,491	(35,025)	(35,025)	—

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, 2021

Employer Code	Entity	6/30/2020 Net OPEB Liability	PLUS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Outflows	Inflows Investment Experience	LESS: FY 2021	PLUS: FY 2021	LESS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Deferred Outflows	PLUS: FY 2021 Employer OPEB Expense	LESS: FY 2021 Normal Employer Contributions	Calculated 6/30/2021 Net OPEB Liability	Actual 6/30/2021 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows										Deferred Outflows
55999	Clinch Valley Soil & Water Conservation Distric	347	440	527	194	520	94	13	206	—	12	172	967	1,143	(347)	(347)	—
Total for VRS Virginia Local Disability Program - Political Subdivisions		998,248	1,291,274	1,013,773	564,798	1,516,588	274,514	67,931	601,363	—	34,361	67,931	2,769,984	3,337,828	(1,012,271)	(1,012,271)	—