Finance	Division							LESS: FY 2023				PLUS: FY 2023						
Analysi	s of Change in N	let OPEB Lia	ability – HIC	– Teacher				Deferred Inflows				Deferred Outflows						
For the	Plan Year Ended	l and Measi	urement Date	e of June 30	0, 2023	LESS: FY		Change in	PLUS: FY			Change in						
					LESS: FY	2023	LESS: FY	Proportion and	2023	PLUS: FY	PLUS: FY	Proportion and						
					2023	Deferred	2023	Differences	Deferred	2023	2023	Differences	DILLO EV			Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Proportionate Share	vs Actual	Investment	Change In	Proportionate Share	OPEB	Employer	Employer	ОРЕВ	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	of Contributions	Experience	Experience	Assumptions	of Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
	VRS Health Insurance Credit Plan – Teacher	\$1,249,047,027	\$ 98,613,075	\$ 79.697.787	s _	\$ 53,320,569	\$ 1,220,734	\$ 47,083,829	s _	\$ 607.916	\$ 28.199.757	\$ 47,064,453	\$ 93.862.616	\$ 120.650.187	\$ 4.004.338	\$ 1,211,417,400	\$ 1,211,417,400	s _
	Employer Allocation									•								
40100	Accomack County School Board	4,013,062	457,397	244,957	_	165,043	3,779	345,298	_	1,882	87,287	101,381	233,614	373,451	12,395	3,749,700	3,749,700	_
40101	Albemarle County Schools	15,049,637	930,015	1,437,979	_	655,144	14,999	212,172		7,469	346,488	1,064,122	1,338,744	1,482,416	49,201	14,884,564	14,884,564	
40102	Alleghany County School Board	2,375,187	267,949	780,408	_	96,724	2,214	208,065		1,103	51,154	595,638	220,020	218,865	7,264	2,197,511	2,197,511	
40103	Amelia County School Board	1,279,149	117,123	82,892	_	53,800	1,232	57,421	_	613	28,454	35,526	82,577	121,737	4,040	1,222,320	1,222,320	_
40104	Amherst County School Board	3,564,029	260,192	140,645	_	150,412	3,444	89,373		1,715	79,549	28,643	218,667	340,338	11,296	3,417,287	3,417,287	
40105	Appomattox County School Board	1,769,399	117,206	150,252	_	75,150	1,721	36,251	_	857	39,745	76,849	142,381	170,047	5,644	1,707,372	1,707,372	_
40106	Arlington Public Schools	43,853,899	4,035,784	1,908,524	_	1,953,234	44,718	1,707,970	_	22,269	1,033,011	1,977,633	3,634,708	4,419,650	146,687	44,376,521	44,376,521	_
40107	Augusta County School Board	8,563,963	694,365	271,241	_	375,745	8,602	231,615	_	4,284	198,721	214,444	626,597	850,216	28,218	8,536,737	8,536,737	_
40108	Bath County School Board	620,776	98,180	18,136	_	26,250	601	58,017	_	299	13,883	15	27,604	59,401	1,971	596,381	596,381	_
40109	Bedford County School Board	7,443,818	611,282	259,446	_	314,629	7,203	269,991	_	3,587	166,398	26,024	483,919	711,920	23,628	7,148,211	7,148,211	_
40110	Bland County School Board	539,463	64,434	34,680	_	22,016	504	47,832	_	251	11,644	14,836	26,066	49,815	1,653	500,194	500,194	_
40111	Botetourt County Schools	3,893,778	399,373	113,757	_	164,718	3,771	200,198	_	1,878	87,115	68	227,624	372,711	12,370	3,742,311	3,742,311	_

Analysis of Change in Net OPEB Liability – HIC – Teacher For the Plan Year Ended and Measurement Date of June 30, 202

For the	Plan Year Ended	and Measi	urement Dat	e of June 30	), 2023			Change in				Change in						
						LESS: FY 2023		Proportion and	PLUS: FY 2023			Proportion and						
					LESS: FY 2023	Deferred	LESS: FY 2023	Differences	Deferred	PLUS: FY 2023	PLUS: FY 2023	Differences				Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Proportionate Share	vs Actual	Investment	Change In	Proportionate Share	ОРЕВ	Employer	Employer	ОРЕВ	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	of Contributions	Experience	Experience	Assumptions	of Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
40112	Brunswick County Public Schools	1,152,995	287,320	33,685	_	47,087	1,078	223,218	_	537	24,903	20	19,178	106,546	3,536	1,069,803	1,069,803	_
40113	Buchanan County School Board	1,791,258	380,955	52,332	_	76,350	1,748	220,435	_	870	40,379	30	50,490	172,754	5,734	1,734,629	1,734,629	_
40114	Buckingham County School Board	1,652,364	124,128	87,416	_	71,663	1,641	30,415	_	817	37,900	54,520	117,087	162,154	5,382	1,628,145	1,628,145	_
40115	Campbell County School Board	6,024,401	332,635	271,549	_	258,519	5,919	33,443	_	2,947	136,724	105,109	445,419	584,954	19,415	5,873,436	5,873,436	_
40116	Caroline County School Board	3,149,221	296,824	198,979	_	138,047	3,160	122,643		1,574	73,009	154,501	246,792	312,365	10,367	3,136,360	3,136,360	
40117	Carroll County School Board	3,024,067	336,788	115,063	_	127,260	2,914	186,049	_	1,451	67,304	15,086	175,389	287,952	9,557	2,891,290	2,891,290	_
40118	Charles City County School Board	539,088	139,835	15,752	_	22,219	509	104,268	_	253	11,751	10	8,548	50,270	1,669	504,798	504,798	_
40119	Charlotte County School Board	4,126,475	268,505	2,353,093	_	108,465	2,483	1,432,981	_	1,237	57,364	1,869,160	292,125	245,433	8,146	2,464,265	2,464,265	_
40120	Chesterfield County School Board	49,141,862	2,604,928	4,344,860	_	2,181,952	49,954	322,782	_	24,877	1,153,973	3,999,612	4,648,234	4,937,179	163,863	49,572,896	49,572,896	_
40121	Clarke County School Board	1,799,751	203,116	117,126	_	77,107	1,765	96,370	_	879	40,780	58,839	121,097	174,472	5,791	1,751,831	1,751,831	_
40122	Craig County School Board	508,986	55,594	15,871	_	21,664	496	24,936		247	11,458	788	28,747	49,027	1,627	492,199	492,199	
40123	Culpeper County School Board	6,611,078	478,600	202,156	_	282,604	6,470	143,005	_	3,222	149,462	15,469	457,725	639,465	21,223	6,420,633	6,420,633	
40124	Cumberland County School Board	1,225,564	91,192	68,845	_	51,566	1,181	39,462	_	588	27,272	26,728	81,823	116,678	3,873	1,171,562	1,171,562	_
40125	Dickenson County School Board	1,399,057	195,133	66,854	_	60,823	1,392	81,752	_	693	32,167	42,935	64,896	137,628	4,568	1,381,864	1,381,864	_

LESS: FY 2023

Deferred Inflows PLUS: FY 2023

Analysis of Change in Net OPEB Liability – HIC – Teacher For the Plan Year Ended and Measurement Date of June 30, 2023

For the	Plan Year Ended	and Meas	urement Dat	te of June 30	), <b>2023</b>			Change in				Change in						
						LESS: FY 2023		Proportion and	PLUS: FY 2023			Proportion and						
					LESS: FY 2023	Deferred	LESS: FY 2023	Differences	Deferred	PLUS: FY 2023	PLUS: FY 2023	Differences				Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Proportionate Share	vs Actual	Investment	Change In	Proportionate Share	OPEB	Employer	Employer	ОРЕВ	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	of Contributions	Experience	Experience	Assumptions	of Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
40126	Dinwiddie County School Board	3,587,886	311,034	277,527	_	153,089	3,505	113,246	_	1,745	80,964	138,000	263,728	346,392	11,497	3,478,101	3,478,101	_
40128	Essex County Public Schools	1,114,649	153,830	45,102	_	47,439	1,086	74,464	_	541	25,089	10,137	52,553	107,347	3,563	1,077,798	1,077,798	_
40129	Fairfax County School Board	222,176,275	18,079,281	9,529,455	_	9,348,226	214,020	9,615,305	_	106,581	4,944,015	2,021,070	15,621,506	21,152,524	702,046	212,387,152	212,387,152	_
40130	Fauquier County School Board	10,565,809	1,169,244	308,681	_	463,926	10,621	531,144	_	5,289	245,358	261,744	691,693	1,049,745	34,841	10,540,179	10,540,179	_
40131	Floyd County School Board	1,557,311	153,563	64,307	_	64,001	1,465	112,823	_	730	33,848	12,237	88,589	144,812	4,806	1,454,064	1,454,064	_
40132	Fluvanna County Public Schools	3,411,771	396,694	102,407	_	144,723	3,313	204,775	_	1,650	76,540	1,729	193,203	327,471	10,869	3,288,029	3,288,029	_
40133	Franklin County Public Schools	5,877,888	751,363	239,003	_	240,135	5,498	601,880	_	2,738	127,000	36,204	308,457	543,361	18,034	5,455,739	5,455,739	_
40134	Frederick County School Board	13,648,082	776,517	539,789	_	570,274	13,056	363,625	_	6,502	301,602	100,336	943,258	1,290,375	42,827	12,956,351	12,956,351	_
40135	Giles County Schools	1,805,871	183,725	66,152	_	82,530	1,889	78,908	_	941	43,648	119,775	143,489	186,740	6,198	1,875,032	1,875,032	_
40136	Gloucester County School Board	4,698,913	442,445	439,152	_	199,051	4,557	211,569	_	2,269	105,272	238,593	354,528	450,400	14,949	4,522,342	4,522,342	_
40137	Goochland County School Board	2,347,833	157,299	124,957	_	101,544	2,325	41,176		1,158	53,704	71,375	183,051	229,769	7,626	2,307,023	2,307,023	_
40138	Grayson County School Board	1,372,452	112,300	101,091	_	59,740	1,368	35,950	_	681	31,595	69,070	108,990	135,181	4,486	1,357,272	1,357,272	_
40139	Greene County Public Schools	2,592,896	265,326	182,794	_	111,824	2,560	115,130		1,275	59,141	112,777	182,911	253,035	8,398	2,540,585	2,540,585	_
40140	Greensville County School Board	1,847,715	216,653	73,493	_	80,279	1,838	105,435	_	915	42,458	40,396	124,500	181,653	6,029	1,823,910	1,823,910	_

LESS: FY 2023

Deferred Inflows PLUS: FY 2023

Analysis of Change in Net OPEB Liability – HIC – Teacher For the Plan Year Ended and Measurement Date of June 30, 2023

For the	Plan Year Ended	and Meas	urement Dat	te of June 3	0, 2023			Change in				Change in						
						LESS: FY 2023		Proportion and	PLUS: FY 2023			Proportion and						
					LESS: FY 2023	Deferred	LESS: FY 2023	Differences	Deferred	PLUS: FY 2023	PLUS: FY 2023	Differences				Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Proportionate Share	vs Actual	Investment	Change In	Proportionate Share	OPEB	Employer	Employer	ОРЕВ	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	of Contributions	Experience	Experience	Assumptions	of Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
40141	Halifax County School Board	4,067,145	489,729	285,505	_	172,737	3,955	226,205	_	1,969	91,356	139,697	226,843	390,857	12,972	3,924,508	3,924,508	_
40142	Hanover County School Board	15,170,669	1,230,158	721,611	_	646,347	14,798	450,139	_	7,369	341,835	233,480	1,045,113	1,462,508	48,540	14,684,681	14,684,681	_
40143	Henrico County School Board	42,085,748	2,020,008	2,042,842	_	1,768,233	40,482	677,253	_	20,160	935,169	644,401	3,130,544	4,001,040	132,793	40,173,387	40,173,387	_
40144	Henry County Public Schools	5,494,181	381,320	160,513	_	240,204	5,499	102,128	_	2,739	127,037	115,064	406,868	543,512	18,039	5,457,314	5,457,314	_
40145	Highland County Public Schools	263,049	34,331	10,368	_	10,813	248	25,732	_	123	5,719	1,193	13,700	24,467	812	245,675	245,675	_
40146	Isle of Wight County Schools	4,664,814	311,961	305,281	_	201,797	4,620	79,377	_	2,301	106,725	192,555	369,217	456,613	15,155	4,584,730	4,584,730	_
40148	King George County School Board	3,476,596	249,677	185,097	_	155,499	3,560	72,411	_	1,773	82,239	184,304	318,371	351,858	11,678	3,532,857	3,532,857	_
40149	King & Queen County School Board	731,567	42,645	61,454	_	31,416	719	7,445	_	358	16,615	36,702	60,365	71,092	2,359	713,767	713,767	_
40150	King William County School Board	1,725,932	171,940	50,423	_	67,408	1,543	197,448	_	769	35,650	31	71,565	152,529	5,062	1,531,474	1,531,474	_
40151	Lancaster County Public Schools	980,502	192,485	29,798	_	37,362	855	206,376	_	426	19,760	453	16,948	84,537	2,806	848,840	848,840	_
40152	Lee County School Board	2,640,984	316,994	111,575	_	109,323	2,503	224,275		1,246	57,818	26,448	143,538	247,373	8,210	2,483,769	2,483,769	_
40153	Loudoun County School Board	106,696,552	4,732,979	16,613,411	_	4,452,081	101,927	2,088,473	_	50,759	2,354,581	10,142,321	10,836,031	10,073,870	334,348	101,149,113	101,149,113	_
40154	Louisa County Public Schools	4,732,138	248,409	480,222	_	204,932	4,692	24,718	_	2,336	108,383	328,785	429,567	463,702	15,390	4,655,962	4,655,962	_

LESS: FY 2023

Deferred Inflows PLUS: FY 2023

Analysis of Change in Net OPEB Liability – HIC – Teacher For the Plan Year Ended and Measurement Date of June 30, 2023

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For the	Plan Year Ended	and Meas	urement Dat	e of June 3	0, 2023			Change in				Change in						
						LESS: FY 2023		Proportion and	PLUS: FY 2023			Proportion and						
					LESS: FY 2023	Deferred	LESS: FY 2023	Differences	Deferred	PLUS: FY 2023	PLUS: FY 2023	Differences				Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employe	_	Net OPEB				-		Proportionate	-			Proportionate Share	ОРЕВ			ОРЕВ	Net OPEB	
Employe		NELUFED	Deferred	Deferred	Investment	vs Actual	Change In	Share of	vs Actual	Investment	Change In	of	UPED	Employer	Employer	UPED	NELUFED	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
4015	5 Lunenburg County School Board	1,281,022	112,728	113,034		57,112	1,308	32,306	_	651	30,205	109,341	100,882	129,231	4,289	1,297,549	1,297,549	_
4015	6 Madison County School Board	1,445,022	158,111	66,294	_	62,534	1,432	71,053	_	713	33,073	34,658	96,685	141,503	4,696	1,420,750	1,420,750	_
4015	7 Mathews County School Board	1,056,943	96,565	97,826	_	42,422	971	90,476	_	484	22,436	51,685	66,566	95,994	3,186	963,804	963,804	_
4015	Mecklenburg 8 County School																	
1010	Board	3,470,226	336,402	230,185	_	144,600	3,311	202,445	_	1,649	76,475	99,170	219,908	327,187	10,859	3,285,243	3,285,243	_
4015	9 Middlesex County School Board	1,268,657	107,846	114,291	_	55,869	1,279	40,398	_	637	29,548	88,474	116,613	126,419	4,196	1,269,323	1,269,323	_
<i>1</i> 016	Montgomery O County School																	
4010	Board	8,731,834	409,186	935,309		362,782	8,306	218,355		4,136	191,865	536,844	741,251	820,877	27,245	8,242,242	8,242,242	_
4016	Nelson County Public Schools	1,599,154	215,881	49,451	_	67,941	1,555	115,688	_	775	35,932	1,692	83,623	153,732	5,102	1,543,588	1,543,588	_
4016	New Kent County School Board	2,601,264	129,523	169,331	_	116,068	2,657	11,487	_	1,323	61,385	172,397	242,009	262,628	8,717	2,637,013	2,637,013	_
4016	Northampton County Schools	1,288,142	173,649	37,633	_	52,761	1,208	134,906		602	27,904	18	58,231	119,378	3,962	1,198,698	1,198,698	_
4016	Northumberland 6 County School																	
4010	Board	1,246,673	94,793	87,219	_	54,531	1,248	29,255	_	622	28,840	64,865	102,866	123,394	4,095	1,238,917	1,238,917	_
4016	Nottoway County School Board	1,487,115	257,136	43,446	_	63,222	1,447	152,303	_	721	33,436	26	66,164	143,054	4,748	1,436,378	1,436,378	_
4016	Orange County Public Schools	3,937,869	386,032	199,165	_	168,258	3,852	153,234	_	1,918	88,987	73,678	252,138	380,728	12,636	3,822,749	3,822,749	_
4016	Page County Public Schools	2,637,861	280,280	78,468	_	116,623	2,670	114,557	_	1,330	61,678	82,697	170,729	263,887	8,758	2,649,612	2,649,612	_

LESS: FY 2023

Deferred Inflows PLUS: FY 2023

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•	is of Change in N		-					Deferred Inflows				Deferred Outflows						
For the	Plan Year Ended	and Meas	urement Dat	e of June 30	0, 2023	LESS: FY		Change in	PLUS: FY			Change in						
					LESS: FY	2023	LESS: FY	Proportion and	2023	PLUS: FY	PLUS: FY	Proportion and						
					2023	Deferred	2023	Differences Between	Deferred	2023	2023	Differences Between	PLUS: FY			Calculated		
					Deferred	Inflows	Deferred	Employer Contributions	Outflows	Deferred	Deferred	Employer Contributions	2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	and Proportionate	Expected	Outflows	Outflows	and Proportionate	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Share	vs Actual	Investment	Change In	Share	OPEB	Employer	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Contributions	Experience	Experience	Assumptions	Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
40170	Patrick County School Board	1,796,504	242,748	52,485	_	78,770	1,803	117,614	_	898	41,659	42,257	100,390	178,241	5,916	1,789,627	1,789,627	_
40171	Pittsylvania County School Board	6,312,182	604,599	277,291	_	274,436	6,283	250,281	_	3,129	145,141	157,723	462,150	620,979	20,610	6,235,044	6,235,044	_
40172	Powhatan County School Board	3,582,016	282,912	150,064	_	148,732	3,405	173,669	_	1,696	78,660	37,625	219,800	336,541	11,170	3,379,128	3,379,128	_
40173	Prince Edward County School Board	1,515,843	314,739	50,138	_	60,370	1,382	275,454	_	688	31,928	3,592	33,255	136,600	4,534	1,371,567	1,371,567	_
40174	Prince George County School Board	4,737,259	483,786	156,999	_	200,848	4,598	225,297		2,290	106,223	14,438	276,462	454,465	15,084	4,563,167	4,563,167	_
40176	Prince William County School Board	86,056,058	4,404,568	5,492,403	_	3,846,093	88,053	444,892		43,850	2,034,090	5,667,469	8,038,276	8,702,677	288,839	87,381,354	87,381,354	_
40177	Pulaski County School Board	3,152,344	324,767	138,559	_	141,721	3,245	128,546	_	1,616	74,952	184,122	225,413	320,674	10,643	3,219,826	3,219,826	_
40178	Rappahannock County School Board	876,331	65,198	43,474	_	38,044	871	16,994	_	434	20,121	27,310	63,273	86,081	2,857	864,346	864,346	_
40179	Richmond County School Board	1,073,555	63,532	82,858	_	45,712	1,047	13,110	_	521	24,176	40,498	85,858	103,432	3,433	1,038,548	1,038,548	_
40180	Roanoke County School Board	11,667,718	832,909	583,078	_	497,630	11,393	229,610	_	5,674	263,183	169,872	851,648	1,126,005	37,372	11,305,916	11,305,916	_
40181	Rockbridge County School Board	2,401,042	251,332	91,215	_	101,245	2,318	140,650	_	1,154	53,546	15,113	150,178	229,095	7,603	2,300,239	2,300,239	_
40182	Rockingham County School Board	10,243,805	668,936	592,780	_	443,510	10,154	150,382	_	5,057	234,560	362,711	794,933	1,003,541	33,307	10,076,328	10,076,328	_
40183	Russell County School Board	2,639,735	302,771	96,335	_	107,409	2,459	247,617	_	1,225	56,806	14,878	129,794	243,044	8,066	2,440,279	2,440,279	_

LESS: FY 2023

PLUS: FY 2023

Analysis of Change in Net OPEB Liability – HIC – Teacher For the Plan Year Ended and Measurement Date of June 30, 202

For the	Plan Year Ended	and Measu	ırement Dat	e of June 30	, 2023			Change in				Change in						
						LESS: FY 2023		Proportion and	PLUS: FY 2023			Proportion and						
					LESS: FY 2023	Deferred	LESS: FY 2023	Differences	Deferred	PLUS: FY 2023	PLUS: FY 2023	Differences				Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Proportionate Share	vs Actual	Investment	Change In	Proportionate Share	OPEB	Employer	Employer	ОРЕВ	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	of Contributions	Experience	Experience	Assumptions	of Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
40184	Scott County School Board	3,000,335	225,772	107,418	_	128,508	2,942	70,533	_	1,465	67,964	24,292	209,643	290,782	9,651	2,919,637	2,919,637	_
40185	Shenandoah County School Board	5,349,666	453,092	251,344	_	223,461	5,116	261,912	_	2,548	118,182	68,069	349,621	505,634	16,782	5,076,929	5,076,929	_
40186	Smyth County School Board	3,334,205	332,233	178,970	_	139,353	3,190	182,220	_	1,589	73,700	68,379	185,451	315,320	10,465	3,166,039	3,166,039	_
40187	Southampton County School Board	1,829,853	233,439	53,459		79,373	1,817	120,192	_	905	41,978	25,578	111,961	179,596	5,961	1,803,316	1,803,316	_
40188	Spotsylvania County School Board	19,297,019	1,384,060	659,612	_	820,540	18,786	427,119	_	9,355	433,960	69,414	1,292,797	1,856,666	61,622	18,642,260	18,642,260	_
40189	Stafford County School Board	25,785,441	1,272,605	2,425,872	_	1,149,741	26,322	79,347	_	13,108	608,066	2,299,263	2,512,251	2,601,556	86,345	26,121,551	26,121,551	_
40190	Surry County Schools	1,020,471	179,422	29,814	_	42,369	970	125,247	_	483	22,408	17	37,240	95,867	3,182	962,592	962,592	_
40191	Sussex County School Board	1,109,903	138,548	35,546	_	46,549	1,066	82,897	_	531	24,618	1,921	56,929	105,329	3,496	1,057,567	1,057,567	_
40192	Tazewell County Schools	3,536,176	503,112	103,310	_	154,459	3,536	237,626	_	1,761	81,689	71,186	175,337	349,496	11,600	3,509,234	3,509,234	_
40193	Warren County School Board	4,757,993	253,291	355,581	_	199,115	4,559	111,358	_	2,270	105,306	178,240	362,807	450,545	14,953	4,523,796	4,523,796	_
40195	Washington County School Board	5,167,056	466,234	150,956	_	214,834	4,918	282,097	_	2,449	113,620	89	286,521	486,108	16,134	4,880,922	4,880,922	_
40196	Westmoreland County School Board	1,379,197	188,644	92,138	_	58,711	1,344	101,746	_	669	31,051	30,836	94,687	132,844	4,409	1,333,892	1,333,892	_
40197	Wise County School Board	4,434,740	402,369	470,023	_	186,115	4,261	182,126	_	2,122	98,431	271,706	296,722	421,136	13,977	4,228,452	4,228,452	_

LESS: FY 2023

Deferred Inflows PLUS: FY 2023

Analysis of Change in Net OPEB Liability – HIC – Teacher For the Plan Year Ended and Measurement Date of June 30, 2023

For the F	Plan Year Ended	and Meası	urement Dat	te of June 30	), <b>2023</b>			Change in				Change in						
						LESS: FY 2023		Proportion and	PLUS: FY 2023			Proportion and						
					LESS: FY 2023	Deferred	LESS: FY 2023	Differences	Deferred	PLUS: FY 2023	PLUS: FY 2023	Differences				Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Proportionate Share	vs Actual	Investment	Change In	Proportionate Share	OPEB	Employer	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	of Contributions	Experience	Experience	Assumptions	of Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
40198	Wythe County School Board	3,016,697	289,703	92,584	_	132,715	3,038	110,158	_	1,513	70,189	83,675	202,198	300,295	9,967	3,015,218	3,015,218	_
40199	York County School Board	10,127,019	947,015	367,208	_	432,867	9,910	374,615	_	4,935	228,931	63,192	660,010	979,465	32,508	9,834,529	9,834,529	_
40200	Alexandria City School Board	22,679,437	1,687,063	837,433	_	943,534	21,601	1,052,365	_	10,757	499,009	114,422	1,506,709	2,134,968	70,859	21,436,637	21,436,637	_
	Bristol City School Board	1,858,581	205,413	123,136	_	80,669	1,847	89,552	_	920	42,663	81,890	127,075	182,527	6,058	1,832,753	1,832,753	_
40202	Buena Vista City Schools	699,216	136,739	44,129	_	30,014	687	79,712	_	342	15,874	23,221	31,224	67,913	2,254	681,907	681,907	_
	Charlottesville Public Schools	5,802,571	438,256	179,804	_	236,493	5,414	374,148	_	2,696	125,074	7,577	345,566	535,121	17,760	5,373,000	5,373,000	_
40205	Danville City Schools	5,306,824	406,135	468,375	_	228,436	5,230	110,489	_	2,604	120,813	272,387	427,768	516,892	17,155	5,189,954	5,189,954	_
40206	Fredericksburg City Schools	3,555,661	280,792	242,410	_	154,806	3,544	93,170	_	1,765	81,872	177,383	275,478	350,287	11,626	3,517,108	3,517,108	_
	Hampton City Schools	16,390,863	1,322,308	746,523	_	696,420	15,944	479,458	_	7,940	368,317	222,234	1,077,118	1,575,811	52,301	15,822,323	15,822,323	_
40208	Harrisonburg City School Board	6,567,861	291,340	645,757	_	287,808	6,589	218	_	3,281	152,214	485,705	651,683	651,230	21,614	6,538,868	6,538,868	_
40209	Hopewell City School Board	3,874,043	336,043	320,585	_	170,215	3,897	128,025	_	1,941	90,022	258,108	327,704	385,148	12,783	3,867,208	3,867,208	_
40210	Lynchburg Public Schools	7,773,066	1,046,798	294,299	_	334,357	7,655	507,826	_	3,812	176,832	107,857	413,872	756,555	25,110	7,596,435	7,596,435	_
40211	Newport News Public Schools	23,326,818	2,251,247	681,495	_	996,519	22,815	914,839	_	11,362	527,031	15,037	1,454,284	2,254,851	74,838	22,640,422	22,640,422	_
40212	Norfolk Public Schools	29,101,160	4,308,373	850,193	_	1,193,522	27,325	3,174,777	_	13,608	631,220	507	1,097,445	2,700,617	89,633	27,116,246	27,116,246	_

LESS: FY 2023

Deferred Inflows PLUS: FY 2023

Analysis of Change in Net OPEB Liability – HIC – Teacher For the Plan Year Ended and Measurement Date of June 30, 2023

For the	Plan Year Ended	and Meas	urement Dat	te of June 30	) <b>, 2023</b>			Change in				Change in						
						LESS: FY 2023		Proportion and	PLUS: FY 2023			Proportion and						
					LESS: FY 2023	Deferred	LESS: FY 2023	Differences	Deferred	PLUS: FY 2023	PLUS: FY 2023	Differences				Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Proportionate Share	vs Actual	Investment	Change In	Proportionate Share	ОРЕВ	Employer	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	of Contributions	Experience	Experience	Assumptions	of Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
40213	Petersburg City Schools	3,747,264	250,103	280,176	_	158,335	3,625	70,864	_	1,805	83,739	139,217	258,331	358,264	11,891	3,597,304	3,597,304	
40214	Portsmouth School Board	11,591,277	1,426,220	411,146	_	461,884	10,574	1,365,009	_	5,266	244,278	58,682	496,485	1,045,126	34,687	10,493,782	10,493,782	_
40215	Radford City School Board	1,349,845	130,390	124,260	_	56,088	1,284	84,673	_	639	29,663	67,017	94,170	126,917	4,212	1,274,290	1,274,290	_
40216	Richmond Public Schools	27,352,870	2,622,630	3,851,563		1,119,631	25,633	2,011,243	_	12,765	592,141	2,423,082	2,059,550	2,533,421	84,083	25,437,464	25,437,464	_
40217	Roanoke City School Board	12,186,198	845,873	466,993	_	593,581	13,590	226,674	_	6,768	313,928	1,577,525	1,244,102	1,343,117	44,577	13,485,862	13,485,862	_
40219	Staunton City Schools	2,623,248	220,825	162,316	_	112,741	2,581	73,397	_	1,285	59,626	87,193	183,854	255,108	8,467	2,561,421	2,561,421	_
40220	Suffolk City School Board	11,346,588	1,256,762	560,703	_	491,344	11,249	541,218	_	5,602	259,858	259,001	788,467	1,111,774	36,900	11,163,090	11,163,090	_
40222	Winchester Public Schools	4,458,472	329,022	182,168	_	194,775	4,459	86,825	_	2,221	103,011	133,598	322,437	440,720	14,627	4,425,187	4,425,187	_
40223	Martinsville City Schools	1,600,403	233,691	46,756	_	67,120	1,537	145,292	_	765	35,498	31	72,166	151,876	5,041	1,524,932	1,524,932	_
40224	Falls Church Public Schools	3,883,036	384,631	192,361		171,602	3,929	165,251	_	1,956	90,755	175,045	297,599	388,287	12,887	3,898,705	3,898,705	_
40225	Colonial Heights City Schools	2,800,612	229,038	81,820		120,403	2,757	77,265	_	1,373	63,678	17,267	187,264	272,443	9,042	2,735,502	2,735,502	_
40230	Covington City School Board	_	746,758	8,648	_	_	_	618,499		_	_	3,310	(122,921)	_	_	_	_	_
40231	Fairfax City School Board	13,115	1,693	386	_	528	12	1,533		6	279	3	588	1,192	40	11,993	11,993	_
40232	Franklin City Public Schools	924,170	231,616	73,497	_	43,659	1,000	136,757	_	498	23,090	122,936	46,580	98,789	3,279	991,909	991,909	_

LESS: FY 2023

Deferred Inflows PLUS: FY 2023

Analysis of Change in Net OPEB Liability – HIC – Teacher For the Plan Year Ended and Measurement Date of June 30, 2023

For the	Plan Year Ended	and Measu	rement Dat	e of June 30	), 2023			Change in				Change in						
						LESS: FY 2023		Proportion and	PLUS: FY 2023			Proportion and						
					LESS: FY 2023	Deferred	LESS: FY 2023	Differences	Deferred	PLUS: FY 2023	PLUS: FY 2023	Differences				Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Proportionate Share	vs Actual	Investment	Change In	Proportionate Share	OPEB	Employer	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	of Contributions	Experience	Experience	Assumptions	of Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
40233	Chesapeake Public Schools	36,241,210	1,743,013	1,618,514	_	1,602,976	36,699	96,200	_	18,276	847,769	1,581,115	3,089,340	3,627,111	120,382	36,418,841	36,418,841	_
40234	Virginia Beach City School Board	59,115,873	5,512,262	1,727,076	_	2,475,914	56,684	3,177,889	_	28,228	1,309,441	1,063	3,510,531	5,602,335	185,939	56,251,561	56,251,561	_
40236	Manassas Park City Schools	3,290,738	290,491	150,579	_	142,990	3,274	104,611	_	1,630	75,623	91,231	234,681	323,544	10,738	3,248,658	3,248,658	_
40306	Town of West Point School Board	741,434	113,600	34,633	_	33,155	759	65,345	_	378	17,535	35,503	56,206	75,015	2,490	753,259	753,259	_
40307	Lexington City School Board	478,135	21,209	40,149	_	19,889	455	10,624	_	227	10,519	19,697	39,683	45,000	1,494	451,859	451,859	_
40308	Waynesboro Public Schools	2,722,172	229,880	159,876	_	127,351	2,916	78,546	_	1,452	67,352	292,862	246,044	288,160	9,564	2,893,349	2,893,349	_
40309	Town of Colonial Beach Schools	514,982	63,008	22,054	_	25,647	587	31,224	_	292	13,564	78,690	51,624	58,030	1,926	582,692	582,692	_
40313	Galax City Schools	1,112,651	90,558	84,083	_	48,260	1,105	28,410	_	550	25,524	58,696	83,157	109,200	3,624	1,096,454	1,096,454	_
40314	Norton City Schools	611,533	63,020	91,643	_	26,303	602	22,134		300	13,911	64,862	46,141	59,518	1,975	597,592	597,592	_
40332	Manassas City Schools	8,594,190	862,317	706,044	_	363,812	8,329	395,721	_	4,148	192,410	358,025	578,973	823,213	27,322	8,265,622	8,265,622	_
40335	City of Salem Schools	3,510,695	241,402	253,693	_	149,340	3,419	71,790	_	1,703	78,982	124,340	263,188	337,915	11,215	3,392,938	3,392,938	_
40402	Williamsburg- James City County School Board	10,691,214	834,906	653,782	_	453,411	10,381	331,022	_	5,169	239,797	276,659	762,133	1,025,943	34,051	10,301,288	10,301,288	_
40403	Poquoson City Public Schools	1,650,740	181,549	48,227	_	67,141	1,537	152,472	_	765	35,509	26	83,166	151,919	5,042	1,525,417	1,525,417	_
40410	Valley Vocational Technical Center	275,789	37,690	8,901	_	12,498	286	19,381	_	142	6,610	15,328	18,677	28,275	939	283,956	283,956	

LESS: FY 2023

Deferred Inflows PLUS: FY 2023

	Division							LLSS. FT ZUZS				FLUS. FT ZUZS						
•	s of Change in N		-					Deferred Inflows				Deferred Outflows						
For the F	Plan Year Ended	and Meas	urement Dat	te of June 3	0, 2023			Change in				Change in						
						LESS: FY 2023		Proportion and	PLUS: FY 2023			Proportion and						
					LESS: FY 2023	Deferred	LESS: FY 2023	Differences	Deferred	PLUS: FY 2023	PLUS: FY 2023	Differences				Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Proportionate Share	vs Actual	Investment	Change In	Proportionate Share	OPEB	Employer	Employer	ОРЕВ	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	of Contributions	Experience	Experience	Assumptions	of Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
40412	Charlottesville/ Albemarle Vo-Tech Center	218,208	19,047	53,853	_	9,464	217	5,717		108	5,005	40,198	23,836	21,413	711	215,027	215,027	_
40414	Jackson River Technical Center	_	91,467	1,952	_	_	_	71,551	_	_	_	1,190	(19,154)		_	_	_	
40415	New Horizons Technical Center	1,306,877	102,381	78,658	_	55,427	1,269	41,994	_	632	29,314	27,402	99,582	125,409	4,163	1,259,268	1,259,268	_
40416	Northern Neck Regional Vocational Center	166,748	18,238	6,459	_	5,604	128	38,546	_	64	2,964	1,156	1,983	12,675	421	127,320	127,320	_
40417	Rowanty Vocational Technical Center	129,651	11,727	20,299	_	5,369	123	7,333	_	61	2,840	12,904	10,488	12,154	403	121,990	121,990	
40418	Amelia-Nottoway Vocational Center	45,340	7,878	16,655	_	2,095	48	4,674	_	24	1,108	15,686	5,939	4,737	157	47,609	47,609	_
40421	Northern Neck Regional Special Education Program	79,564	41,465	5,038	_	3,930	90	30,487		45	2,078	12,222	2,641	8,894	295	89,281	89,281	_
40423	Maggie Walker Governor's School for Govt & Intl Studies	646,257	68,056	37,643	_	27,417	628	32,942	_	313	14,500	14,916	41,597	62,039	2,059	622,911	622,911	_
40424	Appomattox Region																	
40424	Governor's School	309,639	21,384	38,257	_	13,538	310	3,825	_	154	7,160	29,010	27,809	30,630	1,017	307,579	307,579	_
40425	Bridging Communities Regional Career and Tech Center	80,688	15,537	21,113	_	3,477	80	9,168	_	40	1,839	15,564	7,286	7,871	261	78,984	78,984	_

LESS: FY 2023

PLUS: FY 2023

Virginia	Re	tir	ement	System
	<b>-</b> :			

Financ	e Division							LESS: FY 2023				PLUS: FY 2023						
Analysis of Change in Net OPEB Liability – HIC – Teacher								Deferred Inflows				Deferred Outflows						
For the Plan Year Ended and Measurement Date of June 30, 2023								Change in				Change in						
						LESS: FY 2023		Proportion and	PLUS: FY 2023			Proportion and						
					LESS: FY 2023	Deferred	LESS: FY 2023	Differences	Deferred	PLUS: FY 2023	PLUS: FY 2023	Differences				Calculated		
					Deferred	Inflows	Deferred	Between Employer	Outflows	Deferred	Deferred	Between Employer	PLUS: FY 2023	LESS: FY 2023	LESS: FY 2023	6/30/2023	Actual	
		6/30/2022	PLUS: FY 2022	LESS: FY 2022	Inflows	Expected	Inflows	Contributions and	Expected	Outflows	Outflows	Contributions and	Employer	Normal	Non	Net	6/30/2023	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Proportionate Share	vs Actual	Investment	Change In	Proportionate Share	OPEB	Employer	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	of Contributions	Experience	Experience	Assumptions	of Contributions	Expense	Contributions	Contributions	Liability	Liability	Difference
	Total for All Covered Employers	\$1,249,047,02	27 \$ 98,613,075	\$ 79,697,787	<b>s</b> —	\$ 53,320,569	\$ 1,220,734	\$ 47,083,829	<b>\$</b> —	\$ 607,916	\$ 28,199,757	\$ 47,064,453	\$ 93,862,616	\$120,650,187	\$ 4,004,338	\$1,211,417,400	\$1,211,417,400	) \$