

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VLDP Teacher

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

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
					Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
	VRS Virginia Local Disability Program - Teacher	754,000	74,000	69,000	—	70,153	—	21,075	—	2,242	99,249	21,075	1,757,608	1,966,608	581,338	581,338	—	
	Employer Allocation																	
40100	Accomack County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40101	Albemarle County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40102	Alleghany County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40103	Amelia County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40104	Amherst County School Board	7,000	1,000	—	—	553	—	357	—	18	783	—	13,836	17,138	4,589	4,589	—	
40105	Appomattox County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40106	Arlington Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40107	Augusta County School Board	20,000	1,000	1,000	—	1,821	—	913	—	58	2,577	—	45,547	50,351	15,097	15,097	—	
40108	Bath County School Board	2,000	—	—	—	176	—	165	—	6	248	—	4,376	4,836	1,453	1,453	—	
40109	Bedford County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40110	Bland County School Board	2,000	—	—	—	144	—	102	—	5	203	—	3,593	4,363	1,192	1,192	—	

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows			6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
40111	Botetourt County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40112	Brunswick County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40113	Buchanan County School Board	3,000	—	—	—	269	—	90	—	9	380	—	6,723	7,526	2,227	2,227
40114	Buckingham County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40115	Campbell County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40116	Caroline County School Board	11,000	1,000	1,000	—	926	—	1,186	—	30	1,309	—	23,052	25,613	7,666	7,666
40117	Carroll County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40118	Charles City County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40119	Charlotte County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40120	Chesterfield County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40121	Clarke County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40122	Craig County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40123	Culpeper County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	PLUS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
40124	Cumberland County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40125	Dickenson County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40126	Dinwiddie County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40128	Essex County Public Schools	3,000	—	—	—	333	—	—	—	11	471	93	8,356	8,838	2,760	2,760	—
40129	Fairfax County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40130	Fauquier County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40131	Floyd County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40132	Fluvanna County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40133	Franklin County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40134	Frederick County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40135	Giles County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40136	Gloucester County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40137	Goochland County School Board	7,000	—	—	—	668	—	361	—	21	945	—	16,700	18,101	5,536	5,536	—
40138	Grayson County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	Calculated 6/30/2019	Actual 6/30/2019	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows							
						Deferred Inflows	Expected vs Actual	Deferred Change In Assumptions	Deferred Change In Proportion	Expected vs Actual	Deferred Outflows	Deferred Change In Assumptions	Deferred Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	Net OPEB Liability	Net OPEB Liability	
40139	Greene County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40140	Greensville County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40141	Halifax County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40142	Hanover County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40143	Henrico County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40144	Henry County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40145	Highland County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40146	Isle of Wight County Schools	10,000	1,000	1,000	—	907	—	—	—	—	29	1,284	154	22,761	25,798	7,523	7,523	—
40148	King George County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40149	King & Queen County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40150	King William County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40151	Lancaster County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40152	Lee County School Board	8,000	—	—	—	544	—	1,447	—	—	17	770	—	13,476	15,765	4,507	4,507	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	PLUS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
40153	Loudoun County School Board	246,000	24,000	37,000	—	23,371	—	1	—	746	33,064	15,271	586,972	652,023	193,658	193,658	—
40154	Louisa County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40155	Lunenburg County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40156	Madison County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40157	Mathews County School Board	2,000	—	—	—	134	—	—	—	4	190	38	3,376	4,359	1,115	1,115	—
40158	Mecklenburg County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40159	Middlesex County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40160	Montgomery County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40162	Nelson County Public Schools	4,000	—	—	—	335	—	96	—	11	473	—	8,360	9,644	2,769	2,769	—
40163	New Kent County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40165	Northampton County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40166	Northumberland County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40167	Nottoway County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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					Deferred Investment Experience	Deferred Inflows Expected Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected Experience	Deferred Outflows Change In Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
40168	Orange County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40169	Page County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40170	Patrick County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40171	Pittsylvania County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40172	Powhatan County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40173	Prince Edward County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40174	Prince George County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40176	Prince William County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40177	Pulaski County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40178	Rappahannock County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40179	Richmond County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40180	Roanoke County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40181	Rockbridge County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows					
40182	Rockingham County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40183	Russell County School Board	6,000	—	—	—	464	—	214	—	15	656	—	11,598	13,748	3,843	3,843
40184	Scott County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40185	Shenandoah County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40186	Smyth County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40187	Southampton County School Board	5,000	—	—	—	489	—	—	—	16	691	494	12,284	13,951	4,045	4,045
40188	Spotsylvania County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40189	Stafford County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40190	Surry County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40191	Sussex County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40192	Tazewell County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40193	Warren County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40195	Washington County School Board	9,000	1,000	1,000	—	869	—	—	—	28	1,230	58	21,795	24,036	7,206	7,206
40196	Westmoreland County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
40197	Wise County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40198	Wythe County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40199	York County School Board	21,000	2,000	1,000	—	1,827	—	673	—	58	2,585	—	45,701	52,704	15,140	15,140	—
40200	Alexandria City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40201	Bristol City School Board	3,000	—	—	—	280	—	53	—	9	396	—	7,012	7,763	2,321	2,321	—
40202	Buena Vista City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40203	Charlottesville Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40205	Danville City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40206	Fredericksburg City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40207	Hampton City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40208	Harrisonburg City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40209	Hopewell City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40210	Lynchburg Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40211	Newport News Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
40212	Norfolk Public Schools	91,000	21,000	7,000	—	8,474	—	13,165	—	271	11,988	—	211,041	236,443	70,218	70,218	—
40213	Petersburg City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40214	Portsmouth School Board	35,000	2,000	2,000	—	3,235	—	14	—	103	4,577	—	81,061	90,681	26,811	26,811	—
40215	Radford City School Board	3,000	—	—	—	226	—	128	—	7	321	—	5,680	6,771	1,883	1,883	—
40216	Richmond Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40217	Roanoke City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40219	Staunton City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40220	Suffolk City School Board	30,000	2,000	2,000	—	2,754	—	—	—	88	3,895	187	68,996	77,598	22,814	22,814	—
40222	Winchester Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40223	Martinsville City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40224	Falls Church Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40225	Colonial Heights City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40230	Covington City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40231	Fairfax City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
40232	Franklin City Public Schools	5,000	—	—	—	385	—	572	—	12	544	—	9,566	10,981	3,184	3,184	—
40233	Chesapeake Public Schools	58,000	6,000	5,000	—	5,772	—	—	—	184	8,166	3,641	144,986	162,377	47,828	47,828	—
40234	Virginia Beach City School Board	127,000	10,000	9,000	—	11,884	—	—	—	380	16,814	816	297,847	333,487	98,486	98,486	—
40236	Manassas Park City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40306	Town of West Point School Board	1,000	—	—	—	117	—	—	—	4	165	69	2,929	3,084	966	966	—
40307	Lexington City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40308	Waynesboro Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40309	Town of Colonial Beach Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40313	Galax City Schools	2,000	—	—	—	154	—	—	—	5	217	77	3,851	4,725	1,271	1,271	—
40314	Norton City Schools	1,000	—	—	—	121	—	—	—	4	171	44	3,032	3,129	1,001	1,001	—
40332	Manassas City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40335	City of Salem Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40402	Williamsburg-James City County School Board	25,000	2,000	2,000	—	2,308	—	607	—	74	3,265	—	57,753	64,053	19,124	19,124	—
40403	Poquoson City Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VLDP Teacher

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

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	PLUS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
40410	Valley Vocational Technical Center	1,000	—	—	—	96	—	—	—	3	137	106	2,444	2,790	804	804	—
40412	Charlottesville/Albemarle Vo-Tech Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40413	The Pruden Center for Industry and Technology	0	—	—	0	0	0	0	0	0	0	0	0	0	—	0	—
40414	Jackson River Technical Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40415	New Horizons Technical Center	4,000	—	—	—	355	—	415	—	11	503	—	8,860	9,659	2,945	2,945	—
40416	Northern Neck Regional Vocational Center	1,000	—	—	—	41	—	94	—	1	59	—	1,034	1,613	346	346	—
40417	Rowanty Vocational Technical Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40418	Amelia-Nottoway Vocational Center	0	—	—	0	19	0	0	0	1	27	27	480	358	158	158	—
40421	Northern Neck Regional Special Education Program	0	—	—	0	40	0	247	0	1	57	0	981	419	333	333	—
40423	Maggie Walker Governor's School for Govt & Intl Studies	1000	—	—	0	62	0	175	0	2	88	0	1549	1883	519	519	—
40424	Appomattox Region Governor's School	0	—	—	0	0	0	0	0	0	0	0	0	0	—	0	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VLDP Teacher

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

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019 Deferred Investment Experience	LESS: FY 2019	LESS: FY 2019	LESS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019	PLUS: FY 2019 Employer OPEB Expense	PLUS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
40425	Bridging Communities Regional Career and Tech Center	0	—	—	0	0	0	0	0	0	0	0	0	0	—	0	—
Total for VRS Virginia Local Disability Program - Teachers		754,000	74,000	69,000	—	70,153	—	21,075	—	2,242	99,249	21,075	1,757,608	1,966,608	581,338	581,338	—
		0	0	0	0	0	0	0	0	0	0	0	0	0	—	—	—