

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, 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	LESS: FY 2020 Deferred Inflows	LESS: FY 2020 Deferred Change In Assumptions	LESS: FY 2020 Deferred Change In Proportion	PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows	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
						Deferred Inflows vs Actual Experience				Deferred Outflows vs Actual Experience								
	<b>VRS Virginia Local Disability Program - Teacher</b>	<b>581,338</b>	<b>91,228</b>	<b>122,566</b>	—	<b>62,018</b>	—	<b>32,646</b>	<b>379,346</b>	<b>86,595</b>	<b>90,010</b>	<b>32,646</b>	<b>2,184,892</b>	<b>2,426,541</b>	<b>802,284</b>	<b>802,284</b>	—	
	<b>Employer Allocation</b>																	
40100	Accomack County School Board	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	
40101	Albemarle County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40102	Alleghany County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40103	Amelia County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40104	Amherst County School Board	4,589	910	801	—	513	—	320	3,138	716	745	194	18,050	20,072	6,636	6,636	—	
40105	Appomattox County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40106	Arlington Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40107	Augusta County School Board	15,097	2,734	2,635	—	1,571	—	1,141	9,612	2,194	2,281	—	55,245	61,486	20,330	20,330	—	
40108	Bath County School Board	1,453	341	254	—	129	—	363	790	180	187	—	4,517	5,051	1,671	1,671	—	
40109	Bedford County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40110	Bland County School Board	1,192	246	208	—	130	—	91	796	182	189	25	4,578	5,094	1,685	1,685	—	

**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, 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 Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows 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 Actual Net OPEB Liability		
40111	Botetourt County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40112	Brunswick County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40113	Buchanan County School Board	2,227	359	389	—	255	—	81	1,560	356	370	145	8,988	9,980	3,300	3,300	—	
40114	Buckingham County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40115	Campbell County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40116	Caroline County School Board	7,666	2,112	1,339	—	730	—	1,782	4,469	1,020	1,060	—	25,563	28,587	9,452	9,452	—	
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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40124	Cumberland County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

**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, 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 Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows 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	
40125	Dickenson County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40126	Dinwiddie County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40128	Essex County Public Schools	2,760	333	575	—	274	—	165	1,679	383	398	83	9,669	10,740	3,551	3,551	—	
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	5,536	1,029	966	—	534	—	783	3,272	747	776	—	18,777	20,933	6,921	6,921	—	
40138	Grayson County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40139	Greene County 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, 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	LESS: FY 2020	LESS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020	PLUS: FY 2020 Employer OPEB Expense	PLUS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference	
						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows						
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	7,523	907	1,467	—	824	—	—	5,038	1,150	1,195	312	29,043	32,222	10,655	10,655	—
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	4,507	1,991	787	—	433	—	1,686	2,652	605	629	—	15,094	16,963	5,609	5,609	—
40153	Loudoun County School Board	193,658	23,372	49,081	—	21,489	—	1	131,457	30,007	31,192	20,678	759,106	840,885	278,014	278,014	—
40154	Louisa County 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, 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 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 Actual Net OPEB Liability		
40155	Lunenburg County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40156	Madison County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40157	Mathews County School Board	1,115	134	232	—	142	—	—	866	198	206	222	5,007	5,541	1,833	1,833	—	
40158	Mecklenburg County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40159	Middlesex County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40160	Montgomery County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40162	Nelson County Public Schools	2,769	431	484	—	275	—	249	1,686	385	400	—	9,689	10,786	3,566	3,566	—	
40163	New Kent County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40165	Northampton County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40166	Northumberland County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40167	Nottoway County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40168	Orange County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40169	Page County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40170	Patrick County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**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	PLUS: FY 2020 Deferred Inflows Expected vs Actual	LESS: FY 2020 Deferred Inflows Change In Assumptions	PLUS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows 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	
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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40182	Rockingham County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40183	Russell County School Board	3,843	678	671	—	386	—	391	2,361	539	560	—	13,563	15,103	4,993	4,993	—	
40184	Scott County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40185	Shenandoah County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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

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40186	Smyth County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40187	Southampton County School Board	4,045	489	1,201	—	422	—	82	2,579	589	612	442	14,902	16,498	5,455	5,455	—	
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	7,206	869	1,316	—	776	—	—	4,745	1,083	1,126	108	27,339	30,349	10,035	10,035	—	
40196	Westmoreland County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40197	Wise County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40198	Wythe County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40199	York County School Board	15,140	2,500	2,643	—	1,661	—	602	10,162	2,320	2,411	383	58,487	65,005	21,492	21,492	—	
40200	Alexandria City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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

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						Deferred Inflows	Deferred Inflows								Deferred Outflows		
40201	Bristol City School Board	2,321	333	405	—	259	—	47	1,588	362	377	99	9,145	10,157	3,357	3,357	—
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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40212	Norfolk Public Schools	70,218	21,639	12,259	—	6,753	—	18,025	41,300	9,428	9,800	—	236,179	264,181	87,346	87,346	—
40213	Petersburg City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40214	Portsmouth School Board	26,811	3,249	4,680	—	2,745	—	965	16,792	3,833	3,984	—	96,647	107,412	35,514	35,514	—
40215	Radford City School Board	1,883	354	328	—	206	—	115	1,260	288	299	42	7,246	8,058	2,665	2,665	—
40216	Richmond Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—



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															6/30/2020 Net OPEB Liability	6/30/2020 Actual Net OPEB Liability		
40217	Roanoke City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40219	Staunton City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40220	Suffolk City School Board	22,814	2,754	4,170	—	2,189	—	2,021	13,393	3,057	3,178	167	77,015	85,673	28,325	28,325	—	
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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40232	Franklin City Public Schools	3,184	957	556	—	261	—	1,163	1,596	364	379	—	9,085	10,210	3,375	3,375	—	
40233	Chesapeake Public Schools	47,828	5,772	11,991	—	5,455	—	—	33,368	7,617	7,917	6,178	192,779	213,442	70,571	70,571	—	
40234	Virginia Beach City School Board	98,486	11,884	18,010	—	10,748	—	—	65,739	15,007	15,598	2,722	378,862	420,508	139,032	139,032	—	
40236	Manassas Park City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40306	Town of West Point School Board	966	117	238	—	90	—	119	543	124	129	62	3,124	3,470	1,148	1,148	—	

**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, 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 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
40307	Lexington City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40308	Waynesboro Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40309	Town of Colonial Beach Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40313	Galax City Schools	1,271	154	299	—	160	—	—	975	223	231	266	5,637	6,236	2,062	2,062	—
40314	Norton City Schools	1,001	121	219	—	126	—	—	765	175	182	191	4,424	4,896	1,618	1,618	—
40332	Manassas City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40335	City of Salem Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40402	Williamsburg-James City County School Board	19,124	2,915	3,339	—	1,943	—	1,345	11,886	2,713	2,820	—	68,339	76,032	25,138	25,138	—
40403	Poquoson City Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40410	Valley Vocational Technical Center	804	96	246	—	70	—	144	420	96	100	95	2,418	2,682	887	887	—
40412	Charlottesville/Albemarle Vo-Tech Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40413	The Pruden Center for Industry and Technology	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40414	Jackson River Technical Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40415	New Horizons Technical Center	2,945	770	514	—	340	—	371	2,075	474	492	208	11,921	13,272	4,388	4,388	—

**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, 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	PLUS: FY 2020 Deferred Inflows Expected vs Actual	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual	PLUS: FY 2020 Deferred Outflows Change In Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
40416	Northern Neck Regional Vocational Center	346	135	60	—	24	—	182	153	35	36	—	865	980	324	324	—
40417	Rowanty Vocational Technical Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40418	Amelia-Nottoway Vocational Center	158	19	55	—	16	—	17	91	21	22	24	526	580	193	193	—
40421	Northern Neck Regional Special Education Program	333	287	58	—	34	—	238	204	47	49	—	1,150	1,307	433	433	—
40423	Maggie Walker Governor's School for Govt & Intl Studies	519	237	90	—	55	—	157	336	77	80	—	1,913	2,150	710	710	—
40424	Appomattox Region Governor's School	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40425	Bridging Communities Regional Career and Tech Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total for VRS Virginia Local Disability Program - Teachers</b>		<b>\$ 581,338</b>	<b>\$ 91,228</b>	<b>\$ 122,566</b>	<b>\$ —</b>	<b>\$ 62,018</b>	<b>\$ —</b>	<b>\$ 32,646</b>	<b>\$ 379,346</b>	<b>\$ 86,595</b>	<b>\$ 90,010</b>	<b>\$ 32,646</b>	<b>\$ 2,184,892</b>	<b>\$ 2,426,541</b>	<b>\$ 802,284</b>	<b>\$ 802,284</b>	<b>\$ —</b>