

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, 2021

| Employer Code | Entity | 6/30/2020 Net OPEB Liability | PLUS: FY 2020 Deferred Inflows | LESS: FY 2020 Deferred Outflows | 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 | LESS: FY 2021 Normal Employer Contributions | Calculated | | Difference | |
|---------------|--|------------------------------------|---|--|--------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|---|---|---------------------------------------|--|------------------|------|
| | | | | | | Deferred Inflows | Deferred Inflows | Deferred Inflows | Deferred Outflows | Deferred Outflows | Deferred Outflows | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | | |
| | VRS Virginia Local Disability Program - Teacher | 802,284 | 94,664 | 588,597 | 560,127 | 391,230 | — | 32,600 | 352,010 | — | 382,109 | 32,600 | 2,370,917 | 3,166,033 | (704,003) | (704,003) | — |
| | 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 | 6,636 | 833 | 4,793 | 5,029 | 3,513 | — | 283 | 3,161 | — | 3,431 | 374 | 21,289 | 28,428 | (6,322) | (6,322) | — |
| 40105 | Appomattox County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40106 | Arlington Public Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40107 | Augusta County School Board | 20,330 | 2,712 | 14,087 | 13,770 | 9,618 | — | 1,229 | 8,654 | — | 9,394 | — | 58,142 | 77,835 | (17,307) | (17,307) | — |
| 40108 | Bath County School Board | 1,671 | 492 | 1,157 | 1,144 | 799 | — | 341 | 719 | — | 781 | — | 4,811 | 6,471 | (1,438) | (1,438) | — |
| 40109 | Bedford County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40110 | Bland County School Board | 1,685 | 221 | 1,192 | 1,223 | 854 | — | 80 | 768 | — | 834 | 46 | 5,169 | 6,911 | (1,537) | (1,537) | — |

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, 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 Experience | LESS: FY 2021 Deferred Change In Assumptions | PLUS: FY 2021 Deferred Change In Proportion | PLUS: FY 2021 Deferred Outflows 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 | |
|---------------|----------------------------------|------------------------------------|---|--|--|--|--|---|---|--|--|---|---|---|---|--|------------|---|
| | | | | | | | | | | | | | | | | | | LESS: FY 2021 Deferred Inflows |
| 40111 | Botetourt County Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40112 | Brunswick County Public Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40113 | Buchanan County School Board | 3,300 | 336 | 2,431 | 2,287 | 1,598 | — | 81 | 1,437 | — | 1,560 | 135 | 9,682 | 12,928 | (2,875) | (2,875) | — | |
| 40114 | Buckingham County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40115 | Campbell County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40116 | Caroline County School Board | 9,452 | 2,512 | 6,549 | 6,379 | 4,455 | — | 1,713 | 4,009 | — | 4,352 | — | 26,810 | 36,056 | (8,017) | (8,017) | — | |
| 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, 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 | |
|---------------|--------------------------------|------------------------------------|---|--|--|--|--|---|---|--|--|---|---|---|---|--|------------|---|
| | | | | | | | | | | | | | | | | | | |
| 40125 | Dickenson County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40126 | Dinwiddie County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40128 | Essex County Public Schools | 3,551 | 439 | 2,543 | 2,377 | 1,660 | — | 203 | 1,494 | — | 1,621 | 73 | 10,053 | 13,435 | (2,987) | (2,987) | — | |
| 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 | 6,921 | 1,317 | 4,795 | 4,488 | 3,135 | — | 880 | 2,821 | — | 3,062 | — | 18,907 | 25,371 | (5,641) | (5,641) | — | |
| 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, 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 Experience | Deferred Experience | | | | | | | | 6/30/2021 Net OPEB Liability | 6/30/2021 Actual Net OPEB Liability | | |
| 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 | 10,655 | 824 | 7,695 | 7,225 | 5,047 | — | 105 | 4,541 | — | 4,929 | 284 | 30,599 | 40,842 | (9,082) | (9,082) | — | |
| 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 | 5,609 | 2,119 | 3,886 | 3,685 | 2,574 | — | 1,619 | 2,316 | — | 2,514 | — | 15,405 | 20,831 | (4,632) | (4,632) | — | |
| 40153 | Loudoun County School Board | 278,014 | 21,490 | 213,334 | 194,497 | 135,850 | — | — | 122,229 | — | 132,679 | 18,905 | 825,257 | 1,099,348 | (244,455) | (244,455) | — | |
| 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, 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 |
|---------------|------------------------------------|------------------------------------|---|--|--|--|--|---|---|--|--|---|---|---|---|--|------------|
| | | | | | | | | | | | | | | | | | |
| 40155 | Lunenburg County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40156 | Madison County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40157 | Mathews County School Board | 1,833 | 142 | 1,492 | 1,291 | 902 | — | — | 811 | — | 881 | 210 | 5,483 | 7,297 | (1,622) | (1,622) | — |
| 40158 | Mecklenburg County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40159 | Middlesex County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40160 | Montgomery County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40162 | Nelson County Public Schools | 3,566 | 524 | 2,471 | 2,384 | 1,665 | — | 279 | 1,498 | — | 1,626 | — | 10,061 | 13,472 | (2,996) | (2,996) | — |
| 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 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |

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, 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 | Actual | Difference |
|---------------|------------------------------------|------------------------------------|---|--|-------------------------------------|------------------|------------------|---|---|--|--|--|---|---|---------------------------------------|---------|------------|
| | | | | | | Deferred | Deferred | | | | | | | | 6/30/2021 Net OPEB Liability | | |
| 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 | 4,993 | 777 | 3,460 | 3,755 | 2,622 | — | 355 | 2,360 | — | 2,561 | 132 | 15,873 | 21,223 | (4,719) | (4,719) | — |
| 40184 | Scott County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40185 | Shenandoah County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |

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Finance Division
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| 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 | 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 |
|---------------|----------------------------------|------------------------------------|---|--|--|--|--|---|---|--|--|---|---|---|---|--|------------|
| | | | | | | | | | | | | | | | | | |
| 40186 | Smyth County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40187 | Southampton County School Board | 5,455 | 504 | 4,222 | 3,619 | 2,528 | — | 168 | 2,274 | — | 2,469 | 390 | 15,352 | 20,456 | (4,549) | (4,549) | — |
| 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 | 10,035 | 776 | 7,062 | 7,011 | 4,897 | — | — | 4,406 | — | 4,783 | 98 | 29,688 | 39,628 | (8,812) | (8,812) | — |
| 40196 | Westmoreland County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40197 | Wise County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40198 | Wythe County School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40199 | York County School Board | 21,492 | 2,263 | 15,276 | 14,957 | 10,447 | — | 554 | 9,400 | — | 10,204 | 356 | 63,265 | 84,545 | (18,799) | (18,799) | — |
| 40200 | Alexandria City School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |

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|---------------|--------------------------------|------------------------------------|---|--|--|--|--|---|---|--|--|---|---|---|---|--|------------|
| | | | | | | | | | | | | | | | | | |
| 40201 | Bristol City School Board | 3,357 | 306 | 2,426 | 2,571 | 1,795 | — | 41 | 1,615 | — | 1,754 | 202 | 10,896 | 14,527 | (3,230) | (3,230) | — |
| 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 | 87,346 | 24,778 | 60,528 | 59,000 | 41,209 | — | 17,301 | 37,078 | — | 40,249 | — | 247,920 | 333,487 | (74,154) | (74,154) | — |
| 40213 | Petersburg City Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40214 | Portsmouth School Board | 35,514 | 3,710 | 24,609 | 24,498 | 17,111 | — | 1,042 | 15,396 | — | 16,712 | — | 103,608 | 138,470 | (30,790) | (30,790) | — |
| 40215 | Radford City School Board | 2,665 | 321 | 1,889 | 1,914 | 1,337 | — | 102 | 1,203 | — | 1,306 | 65 | 8,095 | 10,819 | (2,406) | (2,406) | — |
| 40216 | Richmond 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, 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 | LESS: FY 2021 | LESS: FY 2021 | PLUS: FY 2021 | PLUS: FY 2021 | PLUS: FY 2021 | 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 Inflows | Deferred Outflows | Deferred Outflows | Deferred Outflows | | | | | | Expected vs Actual |
| 40217 | Roanoke City School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| 40219 | Staunton City Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| 40220 | Suffolk City School Board | 28,325 | 4,210 | 19,795 | 19,348 | 13,514 | — | 2,086 | 12,159 | — | 13,199 | 147 | 81,747 | 109,362 | (24,318) | (24,318) | — |
| 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 | 3,375 | 1,424 | 2,339 | 2,563 | 1,790 | — | 1,056 | 1,611 | — | 1,749 | 101 | 10,756 | 14,490 | (3,222) | (3,222) | — |
| 40233 | Chesapeake Public Schools | 70,571 | 5,455 | 55,080 | 52,240 | 36,488 | — | — | 32,830 | — | 35,637 | 7,041 | 221,895 | 295,280 | (65,659) | (65,659) | — |
| 40234 | Virginia Beach City School Board | 139,032 | 10,748 | 99,066 | 98,068 | 68,497 | — | — | 61,630 | — | 66,900 | 2,983 | 415,393 | 554,313 | (123,258) | (123,258) | — |
| 40236 | Manassas Park City Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40306 | Town of West Point School Board | 1,148 | 209 | 858 | 652 | 455 | — | 184 | 410 | — | 445 | 55 | 2,749 | 3,687 | (820) | (820) | — |

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, 2021

| Employer Code | Entity | 6/30/2020 Net OPEB Liability | PLUS: FY 2020 Deferred Inflows | LESS: FY 2020 Deferred Outflows | Deferred 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 Inflows | Deferred Inflows | | | | | | | | Deferred Outflows | 6/30/2021 Net OPEB Liability | | 6/30/2021 Actual Net OPEB Liability |
| 40307 | Lexington City School Board | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40308 | Waynesboro Public Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40309 | Town of Colonial Beach Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40313 | Galax City Schools | 2,062 | 160 | 1,695 | 1,669 | 1,166 | — | — | 1,049 | — | 1,138 | 356 | 7,100 | 9,432 | (2,097) | (2,097) | — | |
| 40314 | Norton City Schools | 1,618 | 126 | 1,313 | 1,252 | 874 | — | — | 787 | — | 854 | 234 | 5,322 | 7,075 | (1,573) | (1,573) | — | |
| 40332 | Manassas City Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40335 | City of Salem Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40402 | Williamsburg-James City County School Board | 25,138 | 3,288 | 17,419 | 16,352 | 11,422 | — | 1,811 | 10,277 | — | 11,155 | — | 69,023 | 92,430 | (20,553) | (20,553) | — | |
| 40403 | Poquoson City Public Schools | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40410 | Valley Vocational Technical Center | 887 | 214 | 711 | 585 | 409 | — | 151 | 368 | — | 399 | 84 | 2,477 | 3,309 | (736) | (736) | — | |
| 40412 | Charlottesville/Albemarle Vo-Tech Center | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40413 | The Pruden Center for Industry and Technology | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40414 | Jackson River Technical Center | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40415 | New Horizons Technical Center | 4,388 | 711 | 3,249 | 3,261 | 2,278 | — | 327 | 2,050 | — | 2,225 | 290 | 13,787 | 18,435 | (4,099) | (4,099) | — | |

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, 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 Outflows 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 |
|---|---|------------------------------------|---|--|--|--|--|---|---|--|--|---|---|---|---|--|-------------|
| | | | | | | | | | | | | | | | | | |
| 40416 | Northern Neck Regional Vocational Center | 324 | 206 | 224 | 221 | 154 | — | 165 | 139 | — | 151 | — | 916 | 1,250 | (278) | (278) | — |
| 40417 | Rowanty Vocational Technical Center | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40418 | Amelia-Nottoway Vocational Center | 193 | 33 | 158 | 120 | 84 | — | 24 | 75 | — | 82 | 21 | 508 | 676 | (150) | (150) | — |
| 40421 | Northern Neck Regional Special Education Program | 433 | 272 | 300 | 159 | 111 | — | 281 | 100 | — | 109 | — | 639 | 902 | (200) | (200) | — |
| 40423 | Maggie Walker Governor's School for Govt & Intl Studies | 710 | 212 | 493 | 533 | 372 | — | 139 | 335 | — | 364 | 18 | 2,240 | 3,012 | (670) | (670) | — |
| 40424 | Appomattox Region Governor's School | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| 40425 | Bridging Communities Regional Career and Tech Center | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Total for VRS Virginia Local Disability Program - Teachers | | \$ 802,284 | \$ 94,664 | \$ 588,597 | \$ 560,127 | \$ 391,230 | \$ — | \$ 32,600 | \$ 352,010 | \$ — | \$ 382,109 | \$ 32,600 | \$ 2,370,917 | \$ 3,166,033 | \$ (704,003) | \$ (704,003) | \$ — |