

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, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	Proportion and Difference Between	Proportion and Difference Between	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Outflows	Proportion and Difference Between	Calculated 6/30/2022	Actual 6/30/2022	Difference	
																	Investment Experience
VRS VLDP - Teacher		(704,003)	983,957	766,719	31,274	341,136	—	38,214	1,326,012	—	335,389	38,556	2,867,831	3,782,836	(112,437)	(112,437)	—
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	(6,322)	8,825	6,966	297	3,239	—	474	12,590	—	3,184	340	27,207	35,916	(1,068)	(1,068)	—
40105	Appomattox County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40106	Arlington Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40107	Augusta County School Board	(17,307)	24,617	18,048	788	8,590	—	1,350	33,390	—	8,445	10	72,043	95,253	(2,831)	(2,831)	—
40108	Bath County School Board	(1,438)	2,284	1,500	65	708	—	324	2,753	—	696	1	5,920	7,852	(233)	(233)	—
40109	Bedford County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Investment Experience	Expected Experience	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Change In Assumptions	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Change In Assumptions	Proportion and Difference Between Actual Contributions	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Change In Assumptions	Calculated 6/30/2022 Net OPEB Liability	6/30/2022 Actual Net OPEB Liability	Difference	
																	Employer OPEB Expense
40110	Bland County School Board	(1,537)	2,157	1,648	65	705	—	70	2,742	—	693	95	5,928	7,822	(232)	(232)	—
40111	Botetourt County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40112	Brunswick County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40113	Buchanan County School Board	(2,875)	3,966	3,132	118	1,286	—	70	4,998	—	1,264	266	10,823	14,260	(424)	(424)	—
40114	Buckingham County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40115	Campbell County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40116	Caroline County School Board	(8,017)	12,547	8,361	344	3,756	—	1,523	14,601	—	3,693	171	31,405	41,654	(1,238)	(1,238)	—
40117	Carroll County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40118	Charles City County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40119	Charlotte County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40120	Chesterfield County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Inflows Investment Experience	Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Investment Experience	PLUS: FY 2022 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated		Difference	
																6/30/2022 Net OPEB Liability	6/30/2022 Actual Net OPEB Liability		
40121	Clarke County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40122	Craig County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40123	Culpeper County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40124	Cumberland County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40125	Dickenson County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40126	Dinwiddie County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40128	Essex County Public Schools	(2,987)	4,240	3,188	126	1,380	—	186	5,363	—	1,356	152	11,599	15,298	(455)	(455)	—	—	
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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Inflows Investment Experience	Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Change In Assumptions	Proportion and Difference Between Actual Contributions	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Investment Experience	PLUS: FY 2022 Deferred Change In Assumptions	Proportion and Difference Between Actual Contributions	PLUS: FY 2022 Employer OPEB Expense	LESS: FY 2022 Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
40134	Frederick County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40135	Giles County Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40136	Gloucester County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40137	Goochland County School Board	(5,641)	8,503	5,883	244	2,666	—	788	10,364	—	2,621	90	22,331	29,566	(879)	(879)	—	
40138	Grayson County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40139	Greene County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40140	Greenville 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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	Proportion and Difference Between	Proportion and Difference Between	Proportion and Difference Between	Calculated 6/30/2022	Actual 6/30/2022	Difference
40146	Isle of Wight County Schools	(9,082)	12,377	9,754	451	4,921	—	765	19,127	—	4,838	261	41,313	54,565	(1,622)	(1,622)	—	
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	(4,632)	7,878	4,830	198	2,159	—	1,425	8,392	—	2,123	113	17,968	23,942	(712)	(712)	—	
40153	Loudoun County School Board	(244,455)	330,347	273,813	11,058	120,617	—	2,803	468,844	—	118,585	17,024	1,015,705	1,337,513	(39,754)	(39,754)	—	
40154	Louisa County Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40155	Lunenburg County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40156	Madison County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40157	Mathews County School Board	(1,622)	2,193	1,902	66	718	—	—	2,790	—	706	282	6,061	7,961	(237)	(237)	—	

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															6/30/2022 Net OPEB Liability	6/30/2022 Actual Net OPEB Liability		
40158	Mecklenburg County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40159	Middlesex County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40160	Montgomery County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40162	Nelson County Public Schools	(2,996)	4,328	3,124	134	1,463	—	266	5,686	—	1,438	1	12,268	16,220	(482)	(482)	—	
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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																					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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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40182	Rockingham County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40183	Russell County School Board	(4,719)	6,732	5,053	202	2,208	—	319	8,582	—	2,171	220	18,552	24,484	(728)	(728)	—	
40184	Scott County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40185	Shenandoah County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40186	Smyth County School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40187	Southampton County School Board	(4,549)	6,315	5,133	193	2,108	—	154	8,192	—	2,072	469	17,764	23,370	(695)	(695)	—	
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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

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								Deferred Inflows	Deferred Outflows									Proportion and Difference Between Expected and Actual Contributions
40208	Harrisonburg City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40209	Hopewell City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40210	Lynchburg Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40211	Newport News Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40212	Norfolk Public Schools	(74,154)	117,510	77,327	2,993	32,649	—	15,487	126,906	—	32,099	4,288	273,082	362,036	(10,761)	(10,761)	—	
40213	Petersburg City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40214	Portsmouth School Board	(30,790)	42,651	32,108	1,192	13,003	—	954	50,544	—	12,784	2,497	109,477	144,192	(4,286)	(4,286)	—	
40215	Radford City School Board	(2,406)	3,353	2,574	125	1,358	—	339	5,279	—	1,335	62	11,386	15,061	(448)	(448)	—	
40216	Richmond Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40217	Roanoke City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40219	Staunton City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40220	Suffolk City School Board	(24,318)	34,948	25,505	1,042	11,366	—	1,915	44,182	—	11,175	679	95,458	126,042	(3,746)	(3,746)	—	
40222	Winchester Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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															6/30/2022 Net OPEB Liability	6/30/2022 Net OPEB Liability		
			PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	LESS: FY 2022 Deferred Inflows	PLUS: FY 2022 Deferred Outflows	LESS: FY 2022 Deferred Change In	PLUS: FY 2022 Deferred Change In	Proportion and Difference Between	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Change In	Proportion and Difference Between	Employer OPEB Expense	Normal Employer Contributions	Net OPEB Liability	6/30/2022 Net OPEB Liability	6/30/2022 Net OPEB Liability	Difference
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	(3,222)	5,409	3,461	138	1,504	—	952	5,847	—	1,479	167	12,557	16,678	(496)	(496)	—	
40233	Chesapeake Public Schools	(65,659)	88,728	75,508	3,109	33,911	—	2,715	131,813	—	33,340	6,304	285,578	376,038	(11,177)	(11,177)	—	
40234	Virginia Beach City School Board	(123,258)	166,565	131,513	5,453	59,481	—	—	231,204	—	58,479	3,070	500,360	659,577	(19,604)	(19,604)	—	
40236	Manassas Park City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40306	Town of West Point School Board	(820)	1,291	910	41	444	—	225	1,725	—	436	49	3,713	4,920	(146)	(146)	—	
40307	Lexington City School Board	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40308	Waynesboro 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, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Inflows Investment Experience	Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Change In Assumptions	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Change In Assumptions	Employer OPEB Expense	Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
40309	Town of Colonial Beach Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40313	Galax City Schools	(2,097)	2,835	2,543	102	1,113	—	126	4,328	—	1,095	321	9,384	12,349	(367)	(367)	—	
40314	Norton City Schools	(1,573)	2,126	1,875	66	724	—	—	2,812	—	711	264	6,110	8,023	(238)	(238)	—	
40332	Manassas City Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40335	City of Salem Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40402	Williamsburg-James City County School Board	(20,553)	29,585	21,432	1,020	11,131	—	3,137	43,268	—	10,944	11	93,231	123,435	(3,669)	(3,669)	—	
40403	Poquoson City Public Schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40410	Valley Vocational Technical Center	(736)	1,145	851	32	345	—	139	1,343	—	340	88	2,904	3,831	(114)	(114)	—	
40412	Charlottesville/Albemarle Vo-Tech Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40413	The Pruden Center for Industry and Technology	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40414	Jackson River Technical Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

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, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Investment Experience	Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Investment Experience	PLUS: FY 2022 Deferred Change In Assumptions	Proportion and Difference Between Expected and Actual Contributions	Employer OPEB Expense	Normal Employer Contributions	Calculated		Difference
																6/30/2022 Net OPEB Liability	6/30/2022 Net OPEB Liability	
40415	New Horizons Technical Center	(4,099)	5,866	4,565	170	1,854	—	283	7,208	—	1,823	436	15,590	20,563	(611)	(611)	—	
40416	Northern Neck Regional Vocational Center	(278)	540	290	12	128	—	149	498	—	126	8	1,060	1,417	(42)	(42)	—	
40417	Rowanty Vocational Technical Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40418	Amelia-Nottoway Vocational Center	(150)	228	178	6	63	—	21	244	—	62	31	530	698	(21)	(21)	—	
40421	Northern Neck Regional Special Education Program	(200)	551	209	5	57	—	247	222	—	56	55	448	633	(19)	(19)	—	
40423	Maggie Walker Governor's School for Govt & Intl Studies	(670)	1,044	717	35	378	—	189	1,468	—	371	17	3,151	4,186	(124)	(124)	—	
40424	Appomattox Region Governor's School	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
40425	Bridging Communities Regional Career and Tech Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

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, 2022

Employer Code	Entity	6/30/2021 Net OPEB Liability	PLUS: FY 2021 Deferred Inflows	LESS: FY 2021 Deferred Outflows	Investment Experience	Expected vs Actual Experience	LESS: FY 2022 Deferred Inflows	LESS: FY 2022 Deferred Change In Assumptions	Proportion and Difference Between Actual Contributions	PLUS: FY 2022 Deferred Outflows	PLUS: FY 2022 Deferred Investment Experience	PLUS: FY 2022 Deferred Change In Assumptions	Employer OPEB Expense	Normal Employer Contributions	Calculated 6/30/2022 Net OPEB Liability	Actual 6/30/2022 Net OPEB Liability	Difference
Total for VRS VLDP - Teachers																	
		\$ (704,003)	\$ 983,957	\$ 766,719	\$ 31,274	\$ 341,136	\$ —	\$ 38,214	\$ 1,326,012	\$ —	\$ 335,389	\$ 38,556	\$ 2,867,831	\$ 3,782,836	\$ (112,437)	\$ (112,437)	\$ —