

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability – HIC – 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				PLUS: FY 2020				PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
					Deferred Investment Experience	Deferred Inflows vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion					
VRS Health Insurance Credit Plan – Teacher		\$1,309,097,247	\$ 41,137,598	\$ 55,177,723	\$ —	\$ 17,421,257	\$ 7,127,496	\$ 31,120,849	\$ —	\$ 5,781,090	\$ 25,788,450	\$ 31,120,849	\$ 107,647,243	\$ 105,208,641	\$1,304,516,511	\$1,304,516,511	\$ —
Employer Allocation																	
40100	Accomack County School Board	4,406,422	161,084	144,475	—	57,157	23,385	184,576	—	18,967	84,609	33,278	330,400	345,179	4,279,988	4,279,988	—
40101	Albemarle County Schools	15,174,269	191,389	723,611	—	202,711	82,934	—	—	67,268	300,069	360,163	1,319,378	1,224,186	15,179,094	15,179,094	—
40102	Alleghany County School Board	1,780,241	196,857	41,546	—	22,990	9,406	187,365	—	7,629	34,033	—	102,961	138,843	1,721,571	1,721,571	—
40103	Amelia County School Board	1,278,071	134,552	36,405	—	17,186	7,031	99,082	—	5,703	25,440	16,574	90,058	103,789	1,286,905	1,286,905	—
40104	Amherst County School Board	3,676,600	292,545	85,803	—	49,513	20,257	198,148	—	16,430	73,293	37,618	263,814	299,013	3,707,566	3,707,566	—
40105	Appomattox County School Board	1,776,969	70,980	80,362	—	23,364	9,559	59,357	—	7,753	34,585	30,784	142,154	141,096	1,749,487	1,749,487	—
40106	Arlington Public Schools	48,569,733	777,612	2,655,341	—	641,653	262,517	442,065	—	212,927	949,830	1,223,664	4,190,242	3,875,002	48,047,430	48,047,430	—
40107	Augusta County School Board	9,245,761	384,957	275,787	—	121,826	49,843	300,174	—	40,427	180,339	47,022	707,332	735,724	9,122,484	9,122,484	—
40108	Bath County School Board	712,280	63,001	16,623	—	9,183	3,757	63,740	—	3,047	13,593	—	44,447	55,455	687,610	687,610	—
40109	Bedford County School Board	8,109,857	254,370	279,492	—	106,720	43,662	196,527	—	35,414	157,977	74,142	630,476	644,497	7,991,338	7,991,338	—
40110	Bland County School Board	550,083	79,442	16,948	—	7,217	2,952	67,016	—	2,395	10,682	3,220	32,219	43,577	540,331	540,331	—
40111	Botetourt County Schools	4,311,381	192,085	100,618	—	56,750	23,218	152,430	—	18,832	84,006	—	318,892	342,718	4,249,462	4,249,462	—

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					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows vs Actual Experience	LESS: FY 2020 Deferred Change In Assumptions	LESS: FY 2020 Deferred 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					
40112	Brunswick County Public Schools	1,404,662	189,496	32,782	—	18,558	7,592	151,275	—	6,158	27,470	—	84,060	112,068	1,389,571	1,389,571	—
40113	Buchanan County School Board	2,121,785	297,392	49,518	—	27,178	11,119	288,618	—	9,019	40,230	—	107,178	164,126	2,035,045	2,035,045	—
40114	Buckingham County School Board	1,676,822	133,393	39,133	—	22,633	9,259	91,773	—	7,510	33,502	20,376	122,568	136,676	1,694,697	1,694,697	—
40115	Campbell County School Board	6,211,667	212,572	148,427	—	83,380	34,113	105,452	—	27,669	123,426	48,944	494,180	503,540	6,243,546	6,243,546	—
40116	Caroline County School Board	3,352,467	103,974	112,766	—	42,963	17,577	158,215	—	14,257	63,597	27,054	246,696	259,456	3,217,068	3,217,068	—
40117	Carroll County School Board	3,292,380	258,031	122,873	—	43,345	17,734	211,251	—	14,384	64,164	36,072	237,710	261,771	3,245,767	3,245,767	—
40118	Charles City County School Board	662,796	95,960	15,468	—	8,303	3,397	106,393	—	2,755	12,291	—	31,635	50,144	621,732	621,732	—
40119	Charlotte County School Board	1,729,448	150,043	40,361	—	22,505	9,207	139,270	—	7,468	33,314	—	112,154	135,909	1,685,175	1,685,175	—
40120	Chesterfield County School Board	48,819,247	840,827	2,063,956	—	642,795	262,985	632,850	—	213,306	951,522	748,246	4,044,351	3,881,907	48,133,006	48,133,006	—
40121	Clarke County School Board	1,963,777	63,582	54,306	—	25,877	10,586	48,905	—	8,587	38,304	6,952	152,337	156,267	1,937,598	1,937,598	—
40122	Craig County School Board	559,116	35,815	13,048	—	7,464	3,053	23,149	—	2,477	11,048	1,456	40,729	45,072	558,855	558,855	—
40123	Culpeper County School Board	7,162,595	141,285	167,159	—	94,005	38,460	126,161	—	31,195	139,154	—	558,434	567,707	7,039,171	7,039,171	—
40124	Cumberland County School Board	1,248,748	78,317	29,143	—	16,950	6,935	51,399	—	5,625	25,092	21,384	96,925	102,370	1,269,294	1,269,294	—
40125	Dickenson County School Board	1,483,338	241,717	34,618	—	20,136	8,239	179,495	—	6,682	29,809	25,526	84,917	121,610	1,507,891	1,507,891	—
40126	Dinwiddie County School Board	3,690,868	181,151	124,774	—	49,313	20,175	111,232	—	16,364	72,997	42,814	291,667	297,803	3,692,564	3,692,564	—

Virginia Retirement System

Finance Division

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					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	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					
40128	Essex County Public Schools	1,227,671	137,614	28,652	—	15,543	6,359	150,687	—	5,158	23,008	—	65,546	93,867	1,163,889	1,163,889	—
40129	Fairfax County School Board	241,786,588	3,049,585	10,671,736	—	3,232,106	1,322,342	—	—	1,072,548	4,784,444	5,081,496	20,992,885	19,518,978	242,022,384	242,022,384	—
40130	Fauquier County School Board	11,795,098	512,025	275,271	—	156,537	64,043	320,651	—	51,945	231,720	—	892,660	945,344	11,721,602	11,721,602	—
40131	Floyd County School Board	1,739,660	56,469	79,201	—	22,282	9,116	82,920	—	7,394	32,983	32,004	128,048	134,562	1,668,477	1,668,477	—
40132	Fluvanna County Public Schools	3,836,048	179,433	95,458	—	49,979	20,448	175,994	—	16,585	73,984	4,866	275,323	301,833	3,742,527	3,742,527	—
40133	Franklin County Public Schools	6,776,673	242,785	318,973	—	85,768	35,090	416,847	—	28,461	126,962	129,640	492,517	517,964	6,422,396	6,422,396	—
40134	Frederick County School Board	14,478,877	332,233	576,205	—	190,526	77,949	255,835	—	63,224	282,033	200,138	1,161,327	1,150,602	14,266,715	14,266,715	—
40135	Giles County Schools	1,972,417	95,408	59,593	—	26,411	10,805	58,457	—	8,764	39,095	21,534	155,191	159,496	1,977,647	1,977,647	—
40136	Gloucester County School Board	4,884,765	156,536	222,068	—	65,165	26,660	77,854	—	21,624	96,462	97,112	408,325	393,533	4,879,544	4,879,544	—
40137	Goochland County School Board	2,458,747	57,045	78,570	—	32,857	13,442	21,725	—	10,903	48,637	26,111	203,894	198,425	2,460,318	2,460,318	—
40138	Grayson County School Board	1,358,189	115,093	52,249	—	18,708	7,654	82,448	—	6,208	27,694	56,856	110,923	112,983	1,400,921	1,400,921	—
40139	Greene County Public Schools	2,766,123	106,201	64,555	—	35,643	14,583	134,815	—	11,828	52,763	—	196,979	215,257	2,669,041	2,669,041	—
40140	Greensville County School Board	2,102,148	59,772	91,438	—	27,291	11,165	70,599	—	9,056	40,398	34,756	162,696	164,808	2,043,525	2,043,525	—
40141	Halifax County School Board	4,282,449	444,081	99,942	—	55,004	22,504	445,700	—	18,253	81,422	—	247,870	332,175	4,118,750	4,118,750	—
40142	Hanover County School Board	16,120,747	563,523	376,222	—	212,457	86,922	435,227	—	70,502	314,498	—	1,233,579	1,283,051	15,908,970	15,908,970	—

Virginia Retirement System

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					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows vs Actual 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 Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion						
40143	Henrico County School Board	43,352,981	705,456	1,306,822	—	581,824	238,039	124,316	—	193,073	861,265	561,265	3,657,975	3,513,685	43,567,329	43,567,329	—
40144	Henry County Public Schools	5,840,275	221,536	136,299	—	77,682	31,782	125,985	—	25,778	114,993	—	455,271	469,135	5,816,970	5,816,970	—
40145	Highland County Public Schools	297,034	19,600	13,509	—	3,727	1,525	27,974	—	1,237	5,516	5,154	19,733	22,503	279,036	279,036	—
40146	Isle of Wight County Schools	4,841,827	98,062	153,973	—	64,572	26,419	28,986	—	21,428	95,587	43,637	398,696	389,966	4,835,321	4,835,321	—
40148	King George County School Board	3,720,978	101,175	280,310	—	49,780	20,367	44,488	—	16,519	73,690	169,860	341,012	300,633	3,727,656	3,727,656	—
40149	King & Queen County School Board	725,240	23,774	22,011	—	9,598	3,927	15,738	—	3,185	14,209	4,170	57,456	57,971	718,789	718,789	—
40150	King William County School Board	1,906,700	89,991	44,498	—	24,885	10,181	85,470	—	8,258	36,836	—	136,900	150,279	1,863,372	1,863,372	—
40151	Lancaster County Public Schools	1,210,784	71,166	31,545	—	14,855	6,078	127,741	—	4,930	21,990	2,576	70,846	89,712	1,112,361	1,112,361	—
40152	Lee County School Board	2,895,723	166,147	71,818	—	39,219	16,045	109,713	—	13,014	58,055	47,363	230,065	236,845	2,936,727	2,936,727	—
40153	Loudoun County School Board	97,780,663	1,233,280	10,382,616	—	1,393,526	570,128	—	—	462,429	2,062,818	12,586,438	10,984,557	8,415,639	104,348,276	104,348,276	—
40154	Louisa County Public Schools	4,567,571	137,913	209,999	—	61,312	25,085	66,366	—	20,346	90,760	118,728	388,832	370,273	4,591,115	4,591,115	—
40155	Lunenburg County School Board	1,272,312	102,364	37,398	—	17,883	7,316	67,634	—	5,934	26,472	67,651	102,581	107,997	1,339,086	1,339,086	—
40156	Madison County School Board	1,588,328	84,558	54,331	—	20,300	8,305	108,242	—	6,736	30,049	13,526	110,594	122,590	1,520,023	1,520,023	—
40157	Mathews County School Board	1,027,249	65,671	23,974	—	15,187	6,214	43,329	—	5,040	22,482	97,515	99,746	91,722	1,137,277	1,137,277	—

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					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows Expected Experience	LESS: FY 2020 Deferred Change In Assumptions	LESS: FY 2020 Deferred Change In Proportion	PLUS: FY 2020 Deferred Outflows Experience	PLUS: FY 2020 Deferred Outflows Experience								
40158	Mecklenburg County School Board	3,596,876	223,914	112,760	—	49,842	20,392	146,110	—	16,540	73,781	150,594	300,624	301,003	3,732,222	3,732,222	—	
40159	Middlesex County School Board	1,400,079	25,057	180,483	—	18,258	7,470	29,870	—	6,059	27,026	124,281	130,968	110,256	1,367,133	1,367,133	—	
40160	Montgomery County School Board	8,294,833	145,149	331,901	—	115,157	47,113	34,303	—	38,214	170,464	418,176	780,063	695,440	8,622,985	8,622,985	—	
40162	Nelson County Public Schools	1,850,278	90,081	49,115	—	23,393	9,571	133,569	—	7,763	34,629	4,866	121,011	141,275	1,751,705	1,751,705	—	
40163	New Kent County School Board	2,655,111	33,489	118,643	—	35,792	14,643	—	—	11,877	52,982	75,580	236,318	216,150	2,680,129	2,680,129	—	
40165	Northampton County Schools	1,499,048	51,919	34,985	—	19,232	7,869	72,493	—	6,382	28,470	—	105,097	116,150	1,440,187	1,440,187	—	
40166	Northumberland County School Board	1,292,602	60,406	68,104	—	16,899	6,914	56,808	—	5,608	25,015	30,874	101,654	102,053	1,265,381	1,265,381	—	
40167	Nottoway County School Board	1,722,903	152,139	40,209	—	22,544	9,223	133,497	—	7,481	33,370	—	113,765	136,141	1,688,044	1,688,044	—	
40168	Orange County Public Schools	4,217,256	236,432	98,421	—	55,112	22,548	215,741	—	18,288	81,582	—	297,928	332,826	4,126,838	4,126,838	—	
40169	Page County Public Schools	2,905,279	200,343	67,802	—	37,004	15,140	240,666	—	12,280	54,777	—	182,331	223,474	2,770,924	2,770,924	—	
40170	Patrick County School Board	1,983,413	218,912	46,288	—	25,641	10,490	210,531	—	8,509	37,955	—	118,993	154,845	1,919,987	1,919,987	—	
40171	Pittsylvania County School Board	6,953,401	261,971	363,997	—	91,056	37,253	241,003	—	30,216	134,788	165,440	555,703	549,894	6,818,316	6,818,316	—	
40172	Powhatan County School Board	3,820,600	156,522	96,421	—	50,045	20,475	139,945	—	16,607	74,082	6,142	282,650	302,233	3,747,484	3,747,484	—	

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40173	Prince Edward County School Board	1,831,034	175,470	55,446	—	23,318	9,540	192,701	—	7,738	34,518	10,426	108,736	140,822	1,746,095	1,746,095	—
40174	Prince George County School Board	5,106,134	361,045	119,165	—	68,373	27,973	243,963	—	22,689	101,212	27,093	374,049	412,912	5,119,836	5,119,836	—
40176	Prince William County School Board	86,886,094	1,850,611	3,741,662	—	1,181,900	483,546	638,805	—	392,203	1,749,550	3,026,213	7,780,380	7,137,607	88,501,531	88,501,531	—
40177	Pulaski County School Board	3,380,482	267,015	78,892	—	43,237	17,690	297,911	—	14,348	64,004	—	210,678	261,118	3,237,679	3,237,679	—
40178	Rappahannock County School Board	905,372	53,521	21,129	—	11,916	4,874	42,969	—	3,954	17,637	—	64,515	71,952	892,159	892,159	—
40179	Richmond County School Board	1,091,002	34,950	54,369	—	14,380	5,883	26,334	—	4,772	21,286	24,054	88,490	86,840	1,076,748	1,076,748	—
40180	Roanoke County School Board	12,114,255	643,362	473,439	—	159,724	65,348	505,975	—	53,003	236,439	149,438	932,913	964,595	11,960,329	11,960,329	—
40181	Rockbridge County School Board	2,705,642	52,339	102,221	—	35,303	14,443	59,657	—	11,715	52,258	33,074	213,263	213,195	2,643,472	2,643,472	—
40182	Rockingham County School Board	10,573,316	376,500	311,173	—	138,490	56,660	343,511	—	45,957	205,005	52,830	802,835	836,354	10,370,255	10,370,255	—
40183	Russell County School Board	2,890,356	167,653	67,455	—	38,900	15,915	107,479	—	12,909	57,583	27,989	221,035	234,922	2,912,854	2,912,854	—
40184	Scott County School Board	3,175,608	127,704	76,578	—	42,219	17,273	76,007	—	14,010	62,496	1,932	246,654	254,962	3,161,365	3,161,365	—
40185	Shenandoah County School Board	5,856,771	170,275	312,977	—	76,780	31,413	151,374	—	25,479	113,657	149,213	470,232	463,688	5,749,395	5,749,395	—
40186	Smyth County School Board	3,503,668	308,830	81,768	—	45,598	18,656	282,166	—	15,131	67,499	—	222,874	275,372	3,414,442	3,414,442	—

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

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					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows vs Actual Experience	LESS: FY 2020 Deferred Change In Assumptions	LESS: FY 2020 Deferred Change In Proportion	PLUS: FY 2020 Deferred Outflows vs Actual Experience	PLUS: FY 2020 Deferred Investment Experience	PLUS: FY 2020 Deferred Change In Assumptions	PLUS: FY 2020 Deferred Change In Proportion					
40187	Southampton County School Board	2,121,654	47,555	49,515	—	27,425	11,220	68,627	—	9,101	40,596	—	157,070	165,619	2,053,570	2,053,570	—
40188	Spotsylvania County School Board	20,655,460	807,280	651,980	—	274,010	112,105	495,382	—	90,928	405,614	143,825	1,603,234	1,654,776	20,518,088	20,518,088	—
40189	Stafford County School Board	25,133,620	596,699	1,173,429	—	341,886	139,874	229,390	—	113,452	506,088	953,716	2,246,296	2,064,677	25,600,615	25,600,615	—
40190	Surry County Schools	1,216,675	96,916	28,395	—	14,751	6,035	160,852	—	4,895	21,835	—	63,326	89,080	1,104,534	1,104,534	—
40191	Sussex County School Board	1,241,286	83,160	35,748	—	16,442	6,727	59,841	—	5,456	24,339	5,560	89,455	99,295	1,231,203	1,231,203	—
40192	Tazewell County Schools	3,869,037	549,537	90,294	—	50,126	20,508	501,625	—	16,634	74,201	—	209,346	302,717	3,753,485	3,753,485	—
40193	Warren County School Board	4,733,696	138,609	129,968	—	63,039	25,791	66,680	—	20,919	93,316	18,787	381,243	380,699	4,720,393	4,720,393	—
40195	Washington County School Board	5,553,715	372,794	129,612	—	72,896	29,824	314,883	—	24,190	107,907	—	387,322	440,225	5,458,488	5,458,488	—
40196	Westmoreland County School Board	1,491,847	119,630	102,225	—	20,493	8,384	84,727	—	6,800	30,335	93,907	131,569	123,756	1,534,503	1,534,503	—
40197	Wise County School Board	4,336,908	473,254	221,459	—	57,003	23,321	382,897	—	18,916	84,380	101,774	282,069	344,243	4,268,378	4,268,378	—
40198	Wythe County School Board	3,275,885	210,619	76,452	—	42,572	17,417	205,373	—	14,127	63,019	—	223,111	257,100	3,187,847	3,187,847	—
40199	York County School Board	11,082,687	416,023	367,166	—	147,778	60,460	220,480	—	49,039	218,753	110,548	876,970	892,444	11,065,692	11,065,692	—
40200	Alexandria City School Board	24,569,006	418,369	930,741	—	325,665	133,239	172,161	—	108,069	482,079	296,521	2,040,600	1,966,728	24,386,110	24,386,110	—
40201	Bristol City School Board	1,926,729	145,942	44,966	—	26,043	10,655	99,271	—	8,642	38,551	25,862	142,607	157,276	1,950,122	1,950,122	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability – HIC – 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				PLUS: FY 2020				PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows vs Actual 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 Change In Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion					
40202	Buena Vista City Schools	826,826	60,918	19,296	—	10,594	4,334	67,485	—	3,515	15,682	—	52,021	63,977	793,276	793,276	—
40203	Charlottesville Public Schools	6,321,369	84,815	162,600	—	84,172	34,437	4,170	—	27,932	124,599	15,893	521,999	508,326	6,302,902	6,302,902	—
40205	Danville City Schools	5,590,499	285,975	563,441	—	74,220	30,365	183,348	—	24,629	109,867	366,462	479,793	448,220	5,557,631	5,557,631	—
40206	Fredericksburg City Schools	3,693,880	120,552	86,207	—	48,402	19,802	110,304	—	16,062	71,648	—	279,213	292,301	3,624,339	3,624,339	—
40207	Hampton City Schools	16,973,101	1,234,571	396,115	—	224,206	91,729	961,449	—	74,401	331,890	—	1,202,277	1,354,005	16,788,736	16,788,736	—
40208	Harrisonburg City School Board	6,482,126	81,757	485,739	—	87,229	35,688	—	—	28,946	129,125	332,532	612,806	526,792	6,531,844	6,531,844	—
40209	Hopewell City School Board	4,089,619	89,720	211,378	—	53,723	21,980	76,288	—	17,828	79,526	93,943	340,042	324,441	4,022,868	4,022,868	—
40210	Lynchburg Public Schools	8,572,755	842,449	200,069	—	112,237	45,920	727,805	—	37,245	166,145	—	549,734	677,819	8,404,478	8,404,478	—
40211	Newport News Public Schools	25,719,834	1,063,282	600,244	—	331,901	135,789	1,275,553	—	110,138	491,309	—	1,816,304	2,004,383	24,852,997	24,852,997	—
40212	Norfolk Public Schools	33,249,368	2,843,465	775,966	—	425,493	174,081	3,055,950	—	141,196	629,852	—	1,998,454	2,569,595	31,861,250	31,861,250	—
40213	Petersburg City Schools	3,735,117	259,146	112,737	—	50,442	20,638	167,072	—	16,739	74,670	68,999	278,079	304,634	3,777,227	3,777,227	—
40214	Portsmouth School Board	12,939,248	640,685	301,973	—	170,027	69,562	523,113	—	56,422	251,688	—	935,126	1,026,804	12,731,690	12,731,690	—
40215	Radford City School Board	1,403,090	55,608	58,229	—	18,303	7,488	55,200	—	6,074	27,093	19,968	108,444	110,531	1,370,526	1,370,526	—
40216	Richmond Public Schools	26,827,068	745,763	1,062,578	—	328,431	134,370	2,157,720	—	108,987	486,172	357,988	1,733,682	1,983,424	24,593,137	24,593,137	—
40217	Roanoke City School Board	12,918,957	388,128	313,009	—	169,136	69,198	365,366	—	56,126	250,370	9,018	980,568	1,021,429	12,665,029	12,665,029	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability – HIC – 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				PLUS: FY 2020				PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows vs Actual Experience	LESS: FY 2020 Deferred Change In Assumptions	LESS: FY 2020 Deferred Change In Proportion	Deferred Outflows vs Actual Experience	PLUS: FY 2020 Deferred Investment Experience	PLUS: FY 2020 Deferred Change In Assumptions	PLUS: FY 2020 Deferred Change In Proportion					
40219	Staunton City Schools	2,715,722	159,185	63,378	—	35,869	14,675	120,445	—	11,903	53,096	—	196,944	216,614	2,685,869	2,685,869	—
40220	Suffolk City School Board	12,771,160	433,890	743,834	—	164,553	67,323	566,914	—	54,605	243,585	373,593	981,350	993,748	12,321,811	12,321,811	—
40222	Winchester Public Schools	4,639,048	290,367	108,265	—	61,823	25,293	191,336	—	20,515	91,515	5,598	342,365	373,354	4,629,337	4,629,337	—
40223	Martinsville City Schools	1,874,627	101,703	43,749	—	23,109	9,455	181,038	—	7,669	34,208	—	109,143	139,558	1,730,441	1,730,441	—
40224	Falls Church Public Schools	4,340,704	107,634	247,672	—	56,810	23,243	104,125	—	18,852	84,096	123,886	353,791	343,084	4,254,029	4,254,029	—
40225	Colonial Heights City Schools	3,037,760	112,321	70,895	—	39,688	16,237	107,767	—	13,170	58,749	—	224,081	239,674	2,971,820	2,971,820	—
40230	Covington City School Board	853,662	72,891	44,585	—	11,210	4,587	61,252	—	3,720	16,595	19,324	62,600	67,702	839,456	839,456	—
40231	Fairfax City School Board	14,793	746	345	—	193	79	698	—	64	286	—	1,074	1,168	14,480	14,480	—
40232	Franklin City Public Schools	1,053,038	205,923	24,575	—	12,594	5,152	250,202	—	4,179	18,642	—	29,832	76,056	943,035	943,035	—
40233	Chesapeake Public Schools	37,299,191	689,191	959,474	—	501,003	204,973	182,975	—	166,253	741,627	370,571	3,122,608	3,025,600	37,515,416	37,515,416	—
40234	Virginia Beach City School Board	65,030,846	2,319,999	1,517,675	—	850,022	347,766	2,226,913	—	282,072	1,258,275	—	4,834,775	5,133,361	63,650,230	63,650,230	—
40236	Manassas Park City Schools	3,516,235	158,840	121,896	—	46,864	19,173	90,859	—	15,551	69,371	37,148	273,806	283,009	3,509,150	3,509,150	—
40306	Town of West Point School Board	879,714	19,064	57,524	—	11,395	4,661	26,807	—	3,781	16,866	28,986	73,936	68,806	853,154	853,154	—
40307	Lexington City School Board	477,297	6,020	29,439	—	6,432	2,631	—	—	2,134	9,521	20,226	43,774	38,842	481,628	481,628	—
40308	Waynesboro Public Schools	2,836,552	154,426	66,199	—	36,639	14,990	170,472	—	12,158	54,236	—	195,721	221,265	2,743,528	2,743,528	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability – HIC – Teacher

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

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					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows vs Actual 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 Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion						
40309	Town of Colonial Beach Schools	564,090	37,206	22,208	—	7,476	3,059	27,126	—	2,481	11,068	7,086	42,994	45,158	559,898	559,898	—
40313	Galax City Schools	1,150,959	49,143	26,861	—	14,712	6,018	66,864	—	4,882	21,776	—	78,067	88,838	1,101,534	1,101,534	—
40314	Norton City Schools	547,072	84,131	12,768	—	7,374	3,017	63,451	—	2,447	10,916	6,045	32,736	44,535	552,202	552,202	—
40332	Manassas City Schools	8,898,720	617,949	392,119	—	114,917	47,016	635,682	—	38,134	170,111	156,111	607,821	693,999	8,605,113	8,605,113	—
40335	City of Salem Schools	3,584,308	131,224	105,686	—	47,125	19,281	107,726	—	15,638	69,760	18,074	274,262	284,600	3,528,848	3,528,848	—
40402	Williamsburg-James City County School Board	11,297,117	325,318	408,011	—	149,924	61,338	174,419	—	49,751	221,930	122,187	909,203	905,405	11,226,409	11,226,409	—
40403	Poquoson City Public Schools	1,842,554	71,265	43,001	—	24,218	9,908	59,482	—	8,036	35,849	—	138,564	146,250	1,813,409	1,813,409	—
40410	Valley Vocational Technical Center	317,064	15,764	8,964	—	4,147	1,696	14,230	—	1,376	6,138	1,324	22,887	25,041	310,475	310,475	—
40412	Charlottesville/Albemarle Vo-Tech Center	188,641	22,720	32,569	—	2,516	1,030	16,682	—	835	3,726	23,823	16,757	15,203	188,502	188,502	—
40414	Jackson River Technical Center	94,517	33,912	6,444	—	1,216	497	28,521	—	404	1,800	3,476	969	7,345	91,055	91,055	—
40415	New Horizons Technical Center	1,393,011	37,443	82,108	—	18,092	7,402	45,482	—	6,004	26,781	40,196	113,649	109,259	1,354,741	1,354,741	—
40416	Northern Neck Regional Vocational Center	184,583	9,728	6,540	—	2,465	1,009	5,798	—	818	3,649	2,449	14,062	14,888	184,589	184,589	—
40417	Rowanty Vocational Technical Center	121,615	10,857	11,659	—	1,739	711	7,646	—	577	2,574	15,190	11,632	10,499	130,191	130,191	—
40418	Amelia-Nottoway Vocational Center	42,153	532	7,125	—	519	212	2,687	—	172	768	5,198	3,730	3,135	38,875	38,875	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability – HIC – Teacher

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

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40421	Northern Neck Regional Special Education Program	131,041	7,345	9,736	—	1,721	703	6,386	—	571	2,545	5,356	10,826	10,382	128,756	128,756	—
40423	Maggie Walker Governor's School for Govt & Intl Studies	680,076	49,217	18,415	—	8,758	3,583	53,205	—	2,906	12,964	2,086	45,380	52,887	655,781	655,781	—
40424	Appomattox Region Governor's School	293,631	22,867	23,042	—	4,090	1,674	15,326	—	1,357	6,055	25,457	25,769	24,703	306,301	306,301	—
40425	Bridging Communities Regional Career and Tech Center	78,023	9,022	9,449	—	984	403	10,274	—	327	1,457	6,256	5,675	5,945	73,705	73,705	—
Total for All Covered Employers		\$1,309,097,247	\$ 41,137,598	\$ 55,177,723	\$ —	\$ 17,421,257	\$ 7,127,496	\$ 31,120,849	\$ —	\$ 5,781,090	\$ 25,788,450	\$ 31,120,849	\$ 107,647,243	\$ 105,208,641	\$1,304,516,511	\$1,304,516,511	\$ —