

Virginia Retirement System

Finance Division

Analysis of Teacher Employer Change in Net Pension Liability

For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Entity	6/30/2020	PLUS: FY 2020	LESS: FY 2020	LESS: FY 2021	LESS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	PLUS: FY 2021	LESS: FY 2021	Calculated	Actual	Difference
	VRS Teacher Plan Total	1,327,772,013	1,113,265,351	2,360,544,774	4,892,100,702	267,174,915	661,213,656	—	1,360,074,351	267,174,915	—	128,635,353	1,416,134,388	61,344,275	7,763,263,418	7,763,263,418	—	
Employer Allocation																		
40100	Accomack County School Board	4,360,403	4,461,802	7,119,754	15,230,088	3,006,570	2,058,490	—	4,234,183	111,615	—	(415,245)	4,408,709	190,977	24,168,592	24,168,592	—	
40101	Albemarle County Schools	15,454,604	10,000,338	27,913,993	55,445,113	3,284,334	7,493,931	—	15,414,539	2,310,416	—	1,757,661	16,049,902	695,251	87,985,722	87,985,722	—	
40102	Alleghany County School Board	1,759,430	2,708,781	2,783,091	6,197,313	1,593,793	837,626	—	1,722,942	—	—	(597,413)	1,793,959	77,711	9,834,502	9,834,502	—	
40103	Amelia County School Board	1,306,927	1,689,443	2,180,715	4,997,281	556,495	675,430	—	1,389,316	471,584	—	(25,154)	1,446,581	62,663	7,930,174	7,930,174	—	
40104	Amherst County School Board	3,833,279	3,732,505	6,530,814	14,145,998	641,509	1,911,966	—	3,932,791	405,541	—	(133,452)	4,094,894	177,383	22,448,253	22,448,253	—	
40105	Appomattox County School Board	1,771,646	1,719,291	2,991,952	6,526,552	395,665	882,124	—	1,814,475	79,807	—	93,225	1,889,265	81,839	10,356,970	10,356,970	—	
40106	Arlington Public Schools	48,699,756	34,997,950	85,578,639	176,124,920	9,940,588	23,804,949	—	48,965,261	4,246,867	—	6,164,977	50,983,528	2,208,510	279,492,233	279,492,233	—	
40107	Augusta County School Board	9,293,210	8,723,392	15,018,124	33,686,516	2,900,283	4,553,052	—	9,365,336	118,000	—	(273,213)	9,751,360	422,411	53,457,055	53,457,055	—	
40108	Bath County School Board	701,992	988,537	1,110,422	2,516,497	505,250	340,127	—	699,622	—	—	(156,399)	728,460	31,555	3,993,423	3,993,423	—	
40109	Bedford County School Board	8,159,556	6,699,592	13,606,916	29,776,749	1,461,281	4,024,610	—	8,278,365	395,885	—	311,086	8,619,586	373,384	47,252,656	47,252,656	—	
40110	Bland County School Board	550,759	947,925	903,973	2,091,862	361,491	282,735	—	581,568	148,476	—	(122,995)	605,540	26,231	3,319,571	3,319,571	—	

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40414	Jackson River Technical Center	1,373,183	280,821	166,873	324,346	105,741	43,839	—	90,173	16,621	—	(100,449)	93,889	4,067	514,705	514,705	—	
40415	New Horizons Technical Center	190,268	1,298,804	2,467,747	5,116,159	309,674	691,498	—	1,422,366	284,060	—	193,489	1,480,992	64,154	8,118,821	8,118,821	—	
40416	Northern Neck Regional Vocational Center	131,318	182,800	345,711	680,980	68,159	92,041	—	189,322	33,088	—	(17,399)	197,127	8,539	1,080,646	1,080,646	—	
40417	Rowanty Vocational Technical Center	38,106	149,260	338,074	476,980	54,256	64,468	—	132,607	93,055	—	20,574	138,073	5,981	756,918	756,918	—	
40418	Amelia-Nottoway Vocational Center	130,917	59,551	104,242	115,454	80,200	15,605	—	32,098	31,183	—	(6,910)	33,420	1,448	183,213	183,213	—	
40421	Northern Neck Regional Special Education Program	678,359	155,243	247,672	339,023	349,908	45,821	—	94,253	21,376	—	(82,952)	98,140	4,251	537,994	537,994	—	
40423	Maggie Walker Governor's School for Govt & Intl Studies	313,219	873,952	1,103,285	2,598,684	319,188	351,236	—	722,471	229,290	—	20,425	752,251	32,586	4,123,845	4,123,845	—	
40424	Appomattox Region Governor's School	76,612	305,903	733,190	1,203,946	50,435	162,724	—	334,714	283,286	—	67,575	348,512	15,097	1,910,539	1,910,539	—	
40425	Bridging Communities Regional Career and Tech Center		125,642	180,892	251,943	117,370	34,053	—	70,044	31,885	—	(7,100)	72,933	3,159	399,808	399,808	—	

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	Total Teacher Employers	14,552,626,158	1,113,265,351	2,360,544,774	4,892,100,702	267,174,915	661,213,656	—	1,360,074,351	267,174,915	—	128,635,353	1,416,134,388	61,344,275	7,763,263,418	7,763,263,418	—	—
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—