Employer		June 30, 2017 Net OPEB	PLUS: FY 2017 Deferred	LESS: FY 2017 Deferred	LESS: FY 2018 Deferred Inflows Investment	LESS: FY 2018  Deferred  Inflows  Expected  vs Actual	Less: FY 2018 Deferred Inflows Change In	LESS: FY 2018 Deferred Inflows Change In	PLUS: FY 2018 Deferred Outflows Expected vs Actual	PLUS: FY 2018 Deferred Outflows Investment	PLUS: FY 2018 Deferred Outflows Change In	PLUS: FY 2018 Deferred Outflows Change In	PLUS: FY 2018 Employer OPEB	LESS: FY 2018 Normal Employer	Calculated June 30, 2018 Net OPEB	Actual June 30, 2018 Net OPEB	
Code	Entity VRS Group Life Plan Total	<u>Liability</u> 1.504.840.000	Inflows 184,797,000	Outflows 17.309.000	Experience 49.407.000	Experience 27.225.000	Assumptions 63.292.000	Proportion 29.978.000	Experience 74.251.000	Experience	Assumptions	Proportion 29.978.000	Expense 10.610.000	Contributions 98.530.000	<u>Liability</u> 1.518.735.000	Liability 1,518,735,000	<u>Difference</u>
	Employer Allocation																
	Supreme Court - Judges Circuit Courts - Judges	111,000 2,154,000	12,000 270,000	-	4,000 71,000	1,000 38,000	5,000 91,000	24,000	5,000 106,000	-	-	-	11,000	7,000 142,000	111,000 2,175,000	111,000 2,175,000	
11114	General District Courts - Judges	1,464,000	181,000	-	47,000	26,000	61,000	39,000	71,000	-	-	-	3,000	94,000	1,452,000	1,452,000	-
11115	Juvenile and Domestic Relations District Courts - Judges Virginia Court of Appeals - Judges	1,501,000 158,000	219,000 18,000		48,000 5,000	26,000 3,000	62,000 7,000	77,000	72,000 8.000	-	-	-	(6,000)	96,000 9,000	1,477,000 160,000	1,477,000 160,000	
11171	State Corporation Commission - Commissioners	42,000	5,000	-	1,000	-	2,000	5,000	2,000	-	-	-	(1,000)	2,000	38,000	38,000	
11191 21156	VA Worker's Compensation Comm Commissioners  Department of State Police - Troopers	36,000 9.119.000	9,000 1,492,000		1,000 323.000	1,000 178.000	2,000 414.000	4,000 389,000	2,000 485.000		-	3,000 673,000	106.000	1,000 642.000	41,000 9.929.000	41,000 9.929.000	
30100	Senate	503,000	56,000	-	16,000	10,000	21,000		25,000	-	-		2,000	34,000	505,000	505,000	
30101	House of Delegates	855,000	95,000	14,000	28,000	15,000	36,000	5,000	42,000	-	-	12,000	7,000	55,000	858,000	858,000	-
30103 30107	Magistrate System Division of Legislative Services	1,512,000 466,000	184,000 57,000		49,000 15,000	27,000 8,000	63,000 19,000	32,000 22,000	74,000 22,000		-		5,000 (1,000)	98,000 29,000	1,506,000 451,000	1,506,000 451,000	
30109	Division of Legislative Automated Systems	121,000	21,000		4,000	3,000	5,000	7,000	6,000	-	-	7,000	1,000	8,000	129,000	129,000	-
	Joint Legislative Audit and Review Commission Supreme Court	191,000 1,457,000	24,000 179,000	-	7,000 48.000	3,000 27,000	8,000 62,000	2,000 14,000	10,000 73,000	-	-	7,000 11,000	1,000 9,000	13,000 94,000	200,000 1,484,000	200,000 1,484,000	
30112	Judicial Inquiry and Review Commission	29,000	3,000	-	1,000	1,000	1,000	-	1,000	-	-			1,000	29,000	29,000	-
30114 30115	General District Courts Juvenile and Domestic Relations District Courts	2,444,000 1,457,000	365,000 202,000		83,000 50.000	45,000 27,000	106,000 64,000	76,000 33,000	124,000 75,000		-	69,000 59,000	14,000 15,000	165,000 100,000	2,541,000 1.534.000	2,541,000 1,534,000	
30116	Combined District Courts	513,000	71,000	-	17,000	9,000	22,000	12,000	26,000	-		8,000	4,000	36,000	526,000	526,000	
30117 30119	Virginia State Bar Office of the Lieutenant Governor	531,000 13.000	68,000 1.000	-	17,000 1.000	9,000 (1.000)	21,000 1.000	34,000	25,000 1.000	-	-	-	(3,000) 3.000	33,000 1.000	507,000 16.000	507,000 16.000	
30119	Office of the Governor	230,000	33,000		9,000	5,000	1,000	6,000	1,000		-	35,000	7,000	16,000	271,000	271,000	
30122	Department of Planning and Budget	304,000	54,000	-	10,000	5,000	13,000	16,000	15,000	-	-		(3,000)	20,000	306,000	306,000	
30123 30125	Department of Military Affairs Virginia Court of Appeals	1,058,000 304,000	140,000 34,000	-	34,000 10.000	19,000 5,000	44,000 13.000	31,000 3,000	51,000 15.000	-	-		1.000	68,000 20,000	1,053,000 303,000	1,053,000 303.000	
30127	Department of Emergency Management	617,000	69,000	119,000	23,000	13,000	30,000		35,000	-	-	186,000	44,000	48,000	718,000	718,000	
30128 30129	Virginia Veterans Care Center Department of Human Resource Management	644,000 586,000	80,000 65,000		21,000 20.000	12,000 11.000	27,000 26.000	6,000	32,000 30.000		-	5,000 25.000	4,000 9.000	45,000 40.000	654,000 618.000	654,000 618.000	
	State Board of Elections	191,000	21,000	54,000	7,000	5,000	9,000		11,000		-	74,000	18,000	16,000	224,000	224,000	
30133 30136	Auditor of Public Accounts Virginia Information Technologies Agency (VITA)	676,000 1.558.000	75,000 173.000	15,000 13.000	22,000 51.000	12,000 27.000	29,000 65,000	18.000	34,000 76.000	-	-	19,000 11.000	9,000 10.000	46,000 101.000	689,000 1.553.000	689,000 1.553.000	-
30136	Department of Criminal Justice Services	514,000	57,000	13,000	17,000	10,000	22,000	18,000	26,000		-	9,000	6,000	34,000	529,000	529,000	
30141	Office of the Attorney General and Department of Law	2,323,000	316,000	-	76,000	41,000	97,000	68,000	114,000	-	-		1,000	151,000	2,321,000	2,321,000	-
30143 30146	Office of the Attorney General - Division of Debt Collection Science Museum of Virginia	105,000 275,000	20,000 31,000	-	4,000 9.000	2,000 5.000	5,000 12,000	7,000	6,000 14,000	-	-	9,000	2,000 4.000	8,000 19,000	116,000 279,000	116,000 279,000	
30147	Office of the State Inspector General	211,000	37,000	-	8,000	4,000	10,000	11,000	11,000	-	-	19,000	3,000	13,000	235,000	235,000	
30148 30151	Virginia Commission for the Arts Department of Accounts	21,000 875,000	2,000 97.000	17.000	1,000 28.000	15.000	1,000 36.000	- 19.000	1,000 42.000	-	-	14.000	2,000 6.000	1,000 57.000	23,000 862.000	23,000 862.000	
30152	Department of Accounts  Department of the Treasury	547,000	77,000	17,000	18,000	10,000	23,000	13,000	27,000	-	-	3,000	2,000	35,000	557,000	557,000	
30154	Department of Motor Vehicles	7,079,000	1,011,000	-	229,000	126,000	294,000	273,000	344,000	-	-		(9,000)	457,000	7,046,000	7,046,000	-
30156 30157	Department of State Police Compensation Board	2,693,000 73.000	349,000 16.000	-	90,000 2.000	49,000 1,000	115,000 3.000	40,000 13.000	135,000 3.000		-	40,000	17,000 (3,000)	180,000 4.000	2,760,000 66.000	2,760,000 66.000	
30160	Virginia Criminal Sentencing Commission	51,000	6,000		2,000		2,000	3,000	2,000	-	-	-	(1,000)	4,000	47,000	47,000	
30161 30162	Department of Taxation Department of Accounts - Transfer Payments (CHRF)	3,680,000 8.000	427,000 1,000		120,000	66,000 1.000	153,000	45,000	180,000		-		17,000 1.000	239,000	3,681,000 9.000	3,681,000 9.000	
30164	Virginia Management Fellows Administration	-		-	-	-	1,000	-	1,000	-	-	12,000	2,000	1,000	13,000	13,000	
30165 30166	Department of Housing and Community Development Secretary of the Commonwealth	479,000 70.000	53,000 8.000	•	16,000 2.000	8,000 1.000	21,000 3.000	3,000	24,000 3.000	-	-	9,000	5,000 (1.000)	32,000 3.000	493,000 68.000	493,000 68.000	
	State Corporation Commission	3,715,000	413,000	82,000	123,000	68,000	158,000	3,000	185,000	-	-	98,000	47,000	244,000	3,783,000	3,783,000	
30172	State Lottery Department	1,532,000	188,000		49,000	27,000	63,000	52,000	74,000	-	-		1,000	98,000	1,506,000	1,506,000	-
30174 30180	Virginia College Savings Plan Secretary of Administration	593,000 62,000	66,000 7.000	6,000	20,000 2.000	12,000 1.000	26,000 3,000		31,000 3.000		-	29,000 3,000	9,000 1.000	40,000 3.000	624,000 67.000	624,000 67.000	
30181	Department of Labor and Industry	638,000	71,000		20,000	12,000	26,000	16,000	31,000	-	-		1,000	40,000	627,000	627,000	
30182 30183	Virginia Employment Commission Secretary of Natural Resources	2,617,000 38.000	452,000 4.000		87,000 1.000	48,000 1.000	111,000 1.000	132,000 3.000	130,000 2.000		-	23,000	(6,000) (1,000)	173,000 3.000	2,665,000 34.000	2,665,000 34.000	
30184	Secretary of Technology	25,000	3,000	-	1,000	-	1,000	-	1,000	-	-	-	(3,000)	1,000	23,000	23,000	
30185 30186	Secretary of Education	36,000 52,000	4,000 6,000		1,000	1,000 1.000	2,000 2.000	7.000	2,000 2.000	-	-	7,000	1,000	2,000 3.000	44,000 45.000	44,000 45.000	
30186 30187	Secretary of Transportation Secretary of Public Safety	52,000 49,000	16,000		1,000 2,000	1,000	2,000	7,000 9,000	3,000		-		(1,000)	3,000 2,000	45,000 52,000	45,000 52,000	
30188	Secretary of Health and Human Resources	38,000	4,000	-	1,000	1,000	1,000	5,000	2,000	-	-	÷	(1,000)	2,000	33,000	33,000	
30190 30191	Secretary of Finance Virginia Workers' Compensation Commission	27,000 1.402.000	9,000 160.000		1,000 46.000	1,000 26.000	1,000 59.000	5,000 3.000	2,000 70.000	-	-	7,000 9.000	11.000	4,000 93.000	33,000 1.425.000	33,000 1.425.000	
30192	Secretary of Commerce and Trade	32,000	4,000		1,000	1,000	2,000	-	2,000	-	-	6,000	1,000	2,000	39,000	39,000	
30193 30194	Secretary of Agriculture and Forestry Department of General Services	23,000 2.708.000	3,000 360,000	-	1,000 88.000	1,000 49.000	1,000 113.000	67,000	1,000 133.000	-	-	5,000	1,000 4.000	2,000 177.000	28,000 2.711.000	28,000 2.711.000	
30199	Department of Conservation and Recreation	1,794,000	200,000	12,000	61,000	34,000	78,000	67,000	92,000	-	-	71,000	26,000	123,000	1,875,000	1,875,000	
30200	Office of Children's Services	73,000 1.637.000	8,000	10,000	3,000	1,000	3,000	-	4,000	-	-	14,000	4,000	5,000 111.000	81,000 1.717.000	81,000 1.717.000	-
30201 30202	Department of Education - Central Office Operations The Library of Virginia	1,637,000 517,000	182,000 66,000	19,000	56,000 17,000	30,000 9,000	72,000 22,000	6,000	84,000 25,000	-	-	75,000	27,000	111,000 33,000	1,717,000 521,000	1,717,000 521,000	
30203	Woodrow Wilson Rehabilitation Center	1,006,000	112,000	-	33,000	18,000	43,000	-	50,000		-	6,000	8,000	68,000	1,020,000	1,020,000	-
30204 30207	The College of William and Mary University of Virginia - Academic Division	12,175,000 23,866,000	1,355,000 2,656,000	139,000 766,000	408,000 800,000	226,000 441,000	523,000 1.024.000	-	614,000 1,202,000		-	363,000 1.087.000	161,000 398,000	816,000 1.595.000	12,556,000 24,583,000	12,556,000 24,583,000	-
30208	Virginia Polytechnic Institute and State University	43,047,000	4,791,000	215,000	1,450,000	800,000	1,858,000	-	2,180,000		-	1,236,000	548,000	2,892,000	44,587,000	44,587,000	-
30209	University of Virginia Medical Center	2,794,000	311,000	-	91,000	50,000	116,000	24,000	137,000	-	-		15,000	183,000	2,793,000	2,793,000	-
30211 30212	Virginia Military Institute Virginia State University	2,381,000 3,239,000	302,000 463,000	-	80,000 108,000	43,000 59,000	102,000 138,000	30,000 83,000	120,000 162,000	-	-	40,000 42,000	17,000 12,000	159,000 215,000	2,446,000 3,315,000	2,446,000 3,315,000	
30213	Norfolk State University	3,910,000	538,000	-	131,000	72,000	167,000	84,000	196,000	-	-	66,000	21,000	260,000	4,017,000	4,017,000	-
30214 30215	Longwood University University of Mary Washington	3,541,000 3,407,000	428,000 447,000		119,000 113,000	66,000 63,000	153,000 145,000	28,000 55.000	179,000 170,000	-	-	86,000 39,000	36,000 18,000	238,000 225,000	3,666,000 3,480,000	3,666,000 3,480,000	
30216	James Madison University	14,251,000	1,586,000	161,000	476,000	262,000	610,000	-	715,000		-	365,000	176,000	950,000	14,634,000	14,634,000	-
30217	Radford University	6,021,000	670,000	62,000	194,000	108,000	249,000	90,000	292,000	-	-	51,000	36,000 (3.000)	388,000	5,979,000	5,979,000	-
30218	Virginia School for Deaf and Blind	460,000	71,000	-	15,000	8,000	19,000	24,000	22,000	-	-	-	(3,000)	29,000	455,000	455,000	

Employe <u>Code</u>	r <u>Entity</u> VRS Group Life Plan Total	June 30, 2017 Net OPEB Liability 1,504,840,000	PLUS: FY 2017 Deferred <u>Inflows</u> 184,797,000	LESS: FY 2017 Deferred <u>Outflows</u> 17,309,000	LESS: FY 2018 Deferred Inflows Investment Experience 49,407,000	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 27,225,000	Less: FY 2018 Deferred Inflows Change In Assumptions 63,292,000	LESS: FY 2018 Deferred Inflows Change In Proportion 29,978,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience 74,251,000	PLUS: FY 2018  Deferred  Outflows  Investment  Experience	PLUS: FY 2018 Deferred Outflows Change In Assumptions	PLUS: FY 2018 Deferred Outflows Change In <u>Proportion</u> 29,978,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 10,610,000	LESS: FY 2018 Normal Employer <u>Contributions</u> 98,530,000	Calculated June 30, 2018 Net OPEB Liability 1,518,735,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	<u>Difference</u> -
	Employer Allocation																
	Old Dominion University  Department of Professional and Occupational Regulation	12,930,000 798.000	1,539,000 130,000		424,000 27.000	234,000 15.000	543,000 35.000	92,000 34,000	637,000 41.000		-	24.000	71,000 3,000	846,000 55,000	13,038,000 830,000	13,038,000 830,000	
30222	Department of Health Professions	1,087,000	129,000		36,000	21,000	46,000	6,000	54,000	-	-	16,000	9,000	72,000	1,114,000	1,114,000	-
30226	Board of Accountancy	60,000	7,000		2,000	1,000	3,000		3,000		-		1,000	4,000	61,000	61,000	-
30233	Board of Bar Examiners	47,000	5,000		2,000		2,000	•	2,000		-		1,000	4,000	47,000	47,000	-
30234 30236	Cooperative Extension and Agricultural Research Service Virginia Commonwealth University	340,000 34,229,000	38,000 3,835,000	-	11,000 1,146,000	6,000 632,000	14,000 1,468,000	5,000 21,000	17,000 1,723,000	-	-	643,000	1,000 359,000	21,000 2,286,000	339,000 35,236,000	339,000 35,236,000	-
30238	Virginia Museum of Fine Arts	845.000	94.000	18.000	30.000	16.000	38.000	21,000	44.000			67,000	19,000	58.000	909.000	909.000	
30239	Frontier Culture Museum of Virginia	105,000	12,000		3,000	2,000	4,000	6,000	5,000		-			7,000	100,000	100,000	-
30241	Richard Bland College	559,000	62,000	84,000	18,000	11,000	23,000	5,000	27,000	-	-	69,000	18,000	35,000	559,000	559,000	-
30242 30245	Christopher Newport University State Council of Higher Education for Virginia	4,129,000 274,000	498,000 30,000	10,000	139,000 9,000	78,000 6,000	178,000 12,000	31,000	209,000 14,000	-	-	108,000 21,000	43,000 7,000	278,000 19,000	4,283,000 290,000	4,283,000 290,000	-
30245	University of Virginia's College at Wise	713.000	96.000	10,000	23.000	13.000	29.000	28.000	34.000			21,000	(1.000)	45.000	704.000	704.000	
30247	George Mason University	24,810,000	2,948,000		835,000	461,000	1,070,000	153,000	1,255,000		-	595,000	256,000	1,665,000	25,680,000	25,680,000	-
30261	Virginia Community College System - Central Office Operations	1,527,000	170,000	139,000	48,000	26,000	62,000	56,000	72,000	-	-	114,000	25,000	96,000	1,481,000	1,481,000	-
30262 30263	Department of Rehabilitative Services  Virginia Rehabilitation Center for the Blind and Vision Impaired	3,995,000 93,000	517,000 10.000	10,000	127,000 3.000	71,000 2,000	163,000 4.000	169,000	191,000 5.000		-	15,000	(7,000) 4,000	252,000 8.000	3,914,000 100,000	3,914,000 100,000	
30268	Virginia Institute of Marine Science	1,699,000	219,000	10,000	54,000	30,000	69,000	75,000	81,000			13,000	(3,000)	108,000	1,660,000	1,660,000	
30270	Virginia Community College System - Shared Services				7,000	5,000	9,000		11,000			211,000	41,000	15,000	227,000	227,000	
30275	New River Community College	634,000	96,000	-	20,000	11,000	26,000	44,000	30,000		-		(4,000)	40,000	615,000	615,000	-
30276 30277	Southside Virginia Community College Paul D. Camp Community College	759,000 268.000	186,000 50.000		23,000 9,000	13,000 5,000	30,000 11,000	132,000 16.000	35,000 13,000		-		(22,000) 1.000	45,000 18.000	715,000 273.000	715,000 273,000	
30277	Rappahannock Community College	478,000	67,000		15.000	8,000	20.000	22,000	23.000				(1.000)	31.000	471.000	471.000	-
30279	Danville Community College	634,000	108,000	-	19,000	10,000	24,000	86,000	28,000		-		(14,000)	37,000	580,000	580,000	-
30280	Northern Virginia Community College	9,156,000	1,856,000	-	288,000	158,000	369,000	1,053,000	432,000	-	-	-	(160,000)	574,000	8,842,000	8,842,000	-
30282	Piedmont Virginia Community College	879,000	98,000	-	30,000	16,000	38,000	-	45,000	-	-	22,000	10,000	59,000	911,000	911,000	-
30283 30284	J. Sargeant Reynolds Community College Eastern Shore Community College	1,990,000 232,000	382,000 26.000	7.000	61,000 7.000	32,000 4.000	78,000 9.000	269,000 15.000	91,000 11.000		-	6.000	(42,000)	121,000 15.000	1,860,000 218.000	1,860,000 218.000	
30285	Patrick Henry Community College	763,000	85,000	36,000	25,000	13,000	32,000	10,000	37,000		-	29,000	10,000	49,000	759,000	759,000	-
30286	Virginia Western Community College	1,104,000	199,000	-	36,000	21,000	46,000	62,000	54,000	-	-	-	(7,000)	72,000	1,113,000	1,113,000	-
30287	Dabney S. Lancaster Community College	293,000	44,000	-	9,000	5,000	12,000	26,000	14,000	-	-	-	(3,000)	18,000	278,000	278,000	-
30288 30290	Wytheville Community College John Tyler Community College	475,000 1,297,000	62,000 207.000	:	16,000 40.000	8,000 22,000	20,000 51,000	7,000 129.000	24,000 60.000				3,000 (17,000)	31,000 80,000	482,000 1,225,000	482,000 1,225,000	
30291	Blue Ridge Community College	794,000	142,000		25,000	14,000	32,000	77,000	37,000				(11,000)	48,000	766,000	766,000	
30292	Central Virginia Community College	607,000	110,000		20,000	11,000	26,000	34,000	30,000			5,000	(3,000)	41,000	617,000	617,000	-
30293	Thomas Nelson Community College	1,793,000	227,000		55,000	31,000	71,000	122,000	83,000	-	-	·	(11,000)	110,000	1,703,000	1,703,000	-
30294 30295	Southwest Virginia Community College Tidewater Community College	532,000 4.572,000	59,000 702,000	9,000	15,000 139,000	9,000 77,000	20,000 179,000	58,000 464,000	23,000	-	-	7,000	(6,000) (62,000)	28,000 278,000	476,000 4.284.000	476,000 4.284.000	-
30295	Virginia Highlands Community College	491,000	55.000		15,000	9,000	20.000	19.000	23,000				(62,000)	30.000	476,000	4,284,000	
30297	Germanna Community College	1,042,000	142,000	-	33,000	19,000	43,000	40,000	50,000		-		(2,000)	67,000	1,030,000	1,030,000	-
30298	Lord Fairfax Community College	1,018,000	121,000	-	31,000	16,000	40,000	79,000	46,000	-	-	-	(9,000)	61,000	949,000	949,000	-
30299 30301	Mountain Empire Community College	491,000 1.920.000	86,000 238.000	-	16,000 63.000	8,000 34.000	21,000 80.000	25,000 34.000	24,000 94,000	-	-	-	(6,000) 6,000	32,000 124.000	493,000 1.923.000	493,000 1.923.000	-
30310	Department of Agriculture and Consumer Services Virginia Economic Development Partnership	649.000	72.000	4.000	24.000	14.000	31.000	34,000	37.000		-	91.000	22.000	48.000	750.000	750.000	-
30320	Virginia Tourism Authority	370,000	41,000	3,000	13,000	7,000	16,000	-	19,000			21,000	7,000	25,000	394,000	394,000	-
30330	Virginia - Israel Advisory Board	8,000	1,000		-	-	-	6,000	-	-	-	-	(1,000)		2,000	2,000	-
30350 30400	Department of Small Business and Supplier Diversity	191,000	21,000	12,000	6,000	3,000	8,000	-	9,000	-	-	10,000		13,000	189,000	189,000	-
30400 30402	Jamestown-Yorktown Commemoration Marine Resources Commission	36,000 312,000	4,000 35.000	35,000 10.000	2,000 10,000	1,000 6.000	2,000 13,000	-	3,000 15.000	-	-	46,000 8,000	10,000 6.000	3,000 21,000	56,000 316.000	56,000 316,000	-
30402	Department of Game and Inland Fisheries	1,275,000	142,000	65,000	42,000	24,000	54,000		64,000	-	-	71,000	24,000	85,000	1,306,000	1,306,000	-
30405	Virginia Racing Commission	15,000	10,000	-	1,000	-	1,000	6,000	1,000	-	-	-	1,000	1,000	18,000	18,000	-
30407	Virginia Port Authority	29,000	9,000	-	1,000	- 18.000	1,000	8,000	1,000	-	-	-	(2,000)	2,000	25,000	25,000	-
30409 30411	Department of Mines, Minerals and Energy Department of Forestry	1,023,000 933.000	141,000 104.000	:	32,000 30.000	18,000 16,000	41,000 38.000	61,000 28.000	48,000 44,000				(5,000) 1.000	63,000 60.000	992,000 910.000	992,000 910.000	
30413	Commission on Virginia Alcohol Safety Action Program	47,000	5,000		2,000	-	2,000	-	2,000				1,000	2,000	49,000	49,000	
30417	Gunston Hall	18,000	6,000		1,000	-	1,000	3,000	1,000		-		2,000	2,000	20,000	20,000	-
30423	Department of Historic Resources	196,000	27,000	-	7,000	3,000	8,000	4,000	10,000	-	-		3,000	13,000	201,000	201,000	-
30425 30440	Jamestown - Yorktown Foundation  Department of Environmental Quality	517,000 3.998.000	58,000 568.000	-	18,000 131.000	9,000 72.000	23,000 167.000	115.000	27,000 196.000	-	-	24,000	8,000 2.000	37,000 260.000	547,000 4.019.000	547,000 4.019.000	-
30454	Office of Commonwealth Preparedness	51.000	6.000		2.000	1.000	2.000	113,000	3.000				2,000	4.000	51,000	51.000	
30505	Department of Rail and Public Transportation	362,000	40,000	32,000	12,000	7,000	16,000		18,000			37,000	11,000	23,000	378,000	378,000	-
30506	Motor Vehicle Dealer Board	106,000	12,000	-	3,000	3,000	4,000	-	5,000	-	-	-	(1,000)	7,000	105,000	105,000	-
30510 30511	Virginia Department of Transportation Virginia Department of Transportation	8,470,000 2,436,000	943,000 271,000	113,000 86,000	282,000 83,000	154,000 46,000	361,000 107,000	-	423,000 125,000		-	191,000 166,000	99,000 52,000	562,000 166,000	8,654,000 2,562,000	8,654,000 2,562,000	-
30511	Virginia Department of Transportation	3.168.000	416.000	80,000	102.000	56.000	130.000	120.000	153,000			100,000	(3.000)	204.000	3.122.000	3.122.000	-
30513	Virginia Department of Transportation	2,199,000	245,000	89,000	75,000	42,000	97,000	,	113,000		-	167,000	49,000	151,000	2,319,000	2,319,000	-
30514	Virginia Department of Transportation	3,542,000	394,000	34,000	115,000	64,000	148,000	23,000	174,000	-	-	28,000	27,000	231,000	3,550,000	3,550,000	-
30515 30516	Virginia Department of Transportation	3,556,000	396,000	122,000	118,000	64,000 40,000	151,000	-	177,000	-	-	125,000	52,000	234,000	3,617,000	3,617,000	
30516 30517	Virginia Department of Transportation Virginia Department of Transportation	2,082,000 1,984,000	232,000 221,000	152,000 142,000	74,000 67,000	40,000 38,000	95,000 86,000	-	111,000 101,000	-	-	282,000 181,000	73,000 52,000	149,000 135,000	2,270,000 2,071,000	2,270,000 2,071,000	
30518	Virginia Department of Transportation	2,610,000	290,000	14,000	84,000	47,000	108,000	38,000	127,000	-	-	11,000	14,000	168,000	2,593,000	2,593,000	
30519	Virginia Department of Transportation	4,382,000	488,000	13,000	144,000	79,000	185,000		217,000	-	-	20,000	35,000	288,000	4,433,000	4,433,000	-
30601	Department of Health	13,476,000	1,908,000	-	443,000	245,000	568,000	333,000	666,000	-	-	28,000	25,000	884,000	13,630,000	13,630,000	
30602 30606	Department of Medical Assistance Services Virginia Board for People With Disabilities	2,362,000 42,000	263,000 8.000	54,000	80,000 2,000	44,000	103,000	2,000	121,000 2,000	-	-	122,000 3,000	42,000	160,000 2,000	2,469,000 47,000	2,469,000 47,000	
30606 30701	Department of Corrections - Central Administration	1,603,000	8,000 178,000	-	2,000 54,000	30,000	2,000 69,000	2,000	2,000 81,000	-	-	3,000 35,000	19,000	107,000	1,656,000	1,656,000	
30702	Department for the Blind and Vision Impaired	609,000	68,000	19,000	20,000	11,000	26,000		30,000	-	-	24,000	8,000	41,000	622,000	622,000	
30703	Central State Hospital	2,624,000	438,000	-	87,000	48,000	112,000	119,000	131,000	-	-	29,000	(3,000)	174,000	2,679,000	2,679,000	
30704 30705	Eastern State Hospital Southwestern Virginia Mental Health Institute	2,463,000 1,658,000	559,000 185,000	13,000	78,000 54,000	42,000 30.000	100,000 70,000	320,000	117,000 82.000	-	-	11,000	(51,000) 16,000	157,000 111,000	2,391,000 1,674,000	2,391,000 1,674,000	•
30705	Western State Hospital	2,387,000	266,000	59,000	80,000	44,000	103,000		121,000			99,000	38,000	160,000	2,465,000	2,465,000	
22.00	and the second second	2,22.,200	222,200	22,300	22,200	,500	222,300		,500			,000	22,300	,500	_,,_	_,,500	

Employe <u>Code</u>	VRS Group Life Plan Total	June 30, 2017 Net OPEB <u>Liability</u> 1,504,840,000	PLUS: FY 2017 Deferred <u>Inflows</u> 184,797,000	LESS: FY 2017 Deferred Outflows 17,309,000	LESS: FY 2018  Deferred  Inflows Investment <u>Experience</u> 49,407,000	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 27,225,000	Less: FY 2018 Deferred Inflows Change In Assumptions 63,292,000	LESS: FY 2018 Deferred Inflows Change In Proportion 29,978,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience 74,251,000	PLUS: FY 2018  Deferred  Outflows Investment  Experience	PLUS: FY 2018 Deferred Outflows Change In Assumptions	PLUS: FY 2018 Deferred Outflows Change In Proportion 29,978,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 10,610,000	LESS: FY 2018 Normal Employer Contributions 98,530,000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	<u>Difference</u>
	Employer Allocation																
	Central Virginia Training Center	2,030,000 424,000	828,000 87.000	-	50,000 15.000	28,000 7.000	64,000 19.000	964,000	75,000 22.000	-	-	20.000	(187,000)	99,000 29.000	1,541,000 450.000	1,541,000 450.000	-
30708	Commonwealth Center for Children and Adolescents Virginia Correctional Enterprises	725,000	87,000 81,000	34,000	25,000	15,000	32,000	33,000	38,000			72,000	19,000	49,000	780,000	780,000	
30716	Virginia Correctional Center for Women	422,000	64,000	34,000	13,000	7,000	16,000	50,000	19,000			-	(7,000)	26,000	386,000	386,000	
30718	Bland Correctional Center	263,000	58,000		9,000	5,000	11,000	24,000	13,000			5,000	(2,000)	17,000	271,000	271,000	-
30720	Department of Behavioral Health & Developmental Services	2,222,000	247,000	250,000	80,000	45,000	103,000	-	121,000	-	-	416,000	102,000	159,000	2,471,000	2,471,000	-
30723 30724	Southeastern Virginia Training Center Catawba Hospital	839,000 919.000	156,000 121,000	-	26,000 31,000	14,000 17.000	34,000 39.000	86,000 15,000	40,000 46,000		-	17.000	(13,000) 6,000	54,000 61,000	808,000 946.000	808,000 946,000	-
30724	Northern Virginia Training Center	219,000	699,000		31,000	17,000	39,000	754,000	46,000			17,000	(162,000)	61,000	2,000	2,000	
30726	Southside Virginia Training Center	,	-	-			-	-	-		-		-		-	-,	-
30728	Northern Virginia Mental Health Institute	1,267,000	194,000	-	45,000	24,000	58,000	43,000	67,000	-	-	94,000	17,000	89,000	1,380,000	1,380,000	-
30729 30733	Piedmont Geriatric Hospital	1,089,000	175,000	-	35,000	19,000	45,000	71,000	52,000	-	-	6.000	(8,000)	69,000 16.000	1,069,000	1,069,000	-
30733 30734	Sussex I State Prison Sussex II State Prison	237,000 227.000	31,000 54.000	-	8,000 7.000	5,000 4.000	10,000 10.000	4,000 24.000	12,000 11.000			6,000	2,000 (4,000)	16,000	245,000 229.000	245,000 229.000	
30735	Wallen's Ridge State Prison	343,000	52,000	-	12,000	6,000	15,000	12,000	17,000		-	8,000	1,000	22,000	354,000	354,000	-
30737	St. Brides Correctional Center	320,000	36,000		11,000	5,000	14,000		16,000			8,000	3,000	22,000	331,000	331,000	-
30738	Southwestern Virginia Training Center	803,000	226,000	-	23,000	13,000	29,000	208,000	35,000	-	-		(38,000)	47,000	706,000	706,000	-
30739 30741	Southern Virginia Mental Health Institute Red Onion State Prison	626,000 334,000	78,000 51,000	-	21,000 11,000	12,000 7,000	27,000 14,000	6,000 11,000	32,000 17,000	-	-	23,000 8,000	7,000 1,000	45,000 22,000	655,000 346,000	655,000 346,000	-
30741	Department of Corrections - Employee Relations and Training	435,000	81.000		15.000	8.000	19.000	27.000	22.000	-		19.000	1,000	29.000	460.000	460.000	
30743	Fluvanna Women's Correctional Center	305,000	79,000		11,000	6,000	14,000	37,000	16,000			24,000	(1,000)	21,000	334,000	334,000	-
30745	Nottoway Correctional Center	416,000	46,000	9,000	15,000	9,000	19,000	·	23,000	-	-	47,000	12,000	30,000	462,000	462,000	-
30747 30748	Marion Correctional Treatment Center Hiram W. Davis Medical Center	274,000 603,000	44,000 86,000	-	10,000 19,000	5,000 11,000	12,000 25,000	11,000 30,000	14,000 29,000		-	18,000	2,000 (3,000)	19,000 37,000	295,000 593,000	295,000 593,000	-
30748	Buckingham Correctional Center	323.000	41.000	-	11,000	6.000	14.000	4.000	16.000	-		8.000	3,000	20.000	336.000	336.000	
30751	Department for the Deaf and Hard-of-Hearing	45,000	8,000		1,000	1,000	2,000	2,000	2,000	-		-	(2,000)	2,000	45,000	45,000	-
30752	Deep Meadow Correctional Center	479,000	75,000		15,000	8,000	19,000	42,000	22,000		-		(6,000)	29,000	457,000	457,000	-
30753 30754	Deerfield Correctional Center Augusta Correctional Center	455,000 251,000	51,000 42.000	23,000	14,000 8.000	8,000 4,000	18,000 10.000	22,000 21.000	21,000 12.000		-	19,000	3,000 (2.000)	27,000 17.000	437,000 243.000	437,000 243,000	-
30756	Department of Corrections - Division of Institutions	1,999,000	265,000		69,000	37.000	88,000	34,000	103,000		-	83,000	23,000	137,000	2,108,000	2,108,000	-
30757	Western Region Correctional Field Units	87,000	20,000	-	3,000	2,000	3,000	13,000	4,000			-	(2,000)	6,000	82,000	82,000	-
30761	Baskerville Correctional Center	154,000	24,000	-	5,000	3,000	7,000	6,000	8,000	-	-	7,000	1,000	11,000	162,000	162,000	-
30765	Department of Social Services	7,629,000	1,037,000	-	246,000	135,000	315,000	289,000	369,000	-	-	-	(6,000)	490,000	7,554,000	7,554,000	-
30766 30767	Virginia Parole Board Division of Community Corrections	66,000 788,000	7,000 125,000	:	2,000 28.000	1,000 16,000	2,000 36,000	11,000 30,000	3,000 43,000			73,000	(2,000) 12,000	3,000 58,000	55,000 873,000	55,000 873,000	
30768	Keen Mountain Correctional Center	292,000	32,000	-	9,000	5,000	11,000	22,000	13,000				(2,000)	17,000	271,000	271,000	-
30769	Greensville Correctional Center	774,000	93,000	-	24,000	13,000	31,000	51,000	36,000	-	-	-	(4,000)	47,000	733,000	733,000	-
30770 30771	Dillwyn Correctional Center	363,000 245,000	48,000 27.000	-	12,000 8.000	7,000 4.000	15,000 10.000	6,000 12.000	18,000 11.000	-	-	-	-	24,000 15.000	365,000 234.000	365,000 234,000	-
30771	Indian Creek Correctional Center Havnesville Correctional Center	410.000	54,000 54,000		13.000	7.000	17,000	17,000	20.000					26.000	404,000	404.000	
30773	Coffeewood Correctional Center	292,000	53,000		9,000	5,000	12,000	30,000	14,000				(5,000)	17,000	281,000	281,000	
30774	Lunenburg Correctional Center	269,000	33,000		9,000	5,000	11,000	5,000	13,000					18,000	267,000	267,000	-
30775	Pocahontas State Correctional Center	273,000	60,000		10,000	5,000	12,000	24,000	14,000	-	-	18,000	(1,000)	18,000	295,000	295,000	-
30776 30777	Green Rock Correctional Center Department of Juvenile Justice	330,000 4,962,000	37,000 721,000	11,000	11,000 163,000	6,000 89.000	14,000 208.000	148,000	16,000 244,000	-	-	9,000	7,000 2.000	21,000 326.000	336,000 4,995,000	336,000 4.995.000	
30778	Department of Forensic Science	1,682,000	187,000	19,000	57,000	31,000	73,000	140,000	86,000			65,000	25,000	115,000	1,750,000	1,750,000	
30785	River North Correctional Center	313,000	35,000		11,000	6,000	14,000		16,000			16,000	5,000	21,000	333,000	333,000	-
30786	Culpeper Correctional Center for Women		5,000	-				4,000		-	-		(1,000)				-
30794 30841	Virginia Center for Behavioral Rehabilitation Department of Aviation	1,207,000 199.000	246,000 22.000	-	41,000 7.000	22,000 3.000	52,000 8.000	92,000	61,000 10.000		-	30,000	(5,000) 1.000	82,000 13.000	1,250,000 201.000	1,250,000 201.000	-
30848	Indigent Defense Commission	2,459,000	335,000		81,000	45,000	104,000	50,000	122,000			11,000	8,000	161,000	2,494,000	2,494,000	
30851	Tobacco Indemnification & Revitalization Commission	81,000	9,000	5,000	3,000	1,000	3,000		4,000			4,000	2,000	6,000	82,000	82,000	-
30852	Virginia Tobacco Settlement Foundation	92,000	10,000		3,000	1,000	4,000	-	4,000		-		1,000	7,000	92,000	92,000	-
30912 30913	Department of Veterans Services Veterans Services Foundation	633,000	70,000	69,000	25,000	14,000 1.000	33,000	-	38,000	-	-	190,000 7.000	43,000 1.000	51,000	782,000 7.000	782,000 7.000	-
30922	Sitter-Barfoot Veterans Care Center	1,003,000	112,000	100,000	34,000	18,000	43,000		51,000			104,000	29,000	69,000	1,035,000	1,035,000	
30937	Southern Virginia Higher Education Center	163,000	18,000	-	5,000	3,000	7,000		8,000	-	-	-	2,000	10,000	166,000	166,000	-
30938	New College Institute	52,000	6,000	-	2,000	1,000	2,000		3,000	-	-	5,000	1,000	5,000	57,000	57,000	-
30942 30948	Virginia Museum of Natural History	129,000 96.000	23,000 11.000	-	4,000 3.000	2,000 2.000	5,000 4.000	16,000 3.000	6,000 5,000		-	-	(3,000)	8,000 7.000	120,000 93.000	120,000 93.000	-
30948	Southwest Virginia Higher Education Center Commonwealth's Attorneys' Services Council	30,000	9,000	-	1,000	1,000	1,000	5,000	2,000	-		3,000	-	1,000	35,000	35,000	
30960	Department of Fire Programs	298,000	54,000	-	10,000	5,000	13,000	17,000	15,000	-	-	-	-	19,000	303,000	303,000	-
30961	Division of Capitol Police	39,000	4,000	-	1,000	-	2,000	-	2,000	-	-	-	(1,000)	3,000	38,000	38,000	-
30999 33010	Department of Alcoholic Beverage Control Virginia Outdoors Foundation	3,535,000 141.000	393,000 26.000	40,000	120,000 5.000	67,000 2,000	154,000 6,000	8,000	181,000 7.000	-	-	153,000 5.000	55,000	239,000 12.000	3,697,000 146.000	3,697,000 146.000	-
35106	Arlington County Health Department	5,000	1.000		3,000	2,000	6,000	8,000	7,000		-	3,000	-	1,000	5,000	5,000	-
35129	Fairfax County Health Department	267,000	88,000	-	7,000	5,000	9,000	87,000	11,000	-	-	-	(17,000)	14,000	227,000	227,000	
35885	Fort Monroe Federal Area Development Authority	104,000	16,000	-	4,000	3,000	5,000	3,000	6,000	-	-	19,000	3,000	8,000	125,000	125,000	
40100	Accomack County School Board	2,216,000	247,000	37,000	73,000	40,000	93,000	-	110,000	-	-	33,000	24,000	147,000	2,240,000	2,240,000	
40101 40102	Albemarle County Schools Alleghany County School Board	7,242,000 955,000	806,000 143,000	58,000	238,000 30,000	132,000 16.000	305,000 38,000	81.000	358,000 44,000	-	-	61,000	65,000 (11,000)	475,000 58.000	7,324,000 908.000	7,324,000 908.000	-
40102	Amelia County School Board	705,000	79,000	14,000	22,000	12,000	28,000	33,000	33,000	-	-	11,000	2,000	44,000	677,000	677,000	
40104	Amherst County School Board	1,889,000	294,000	-	60,000	33,000	76,000	139,000	89,000	-	-		(16,000)	118,000	1,830,000	1,830,000	
40105	Appomattox County School Board	896,000	100,000	33,000	29,000	16,000	38,000	-	44,000	-	-	27,000	13,000	58,000	906,000	906,000	
40106 40107	Arlington Public Schools Augusta County School Board	23,574,000 4,726,000	2,624,000 526,000	628,000 90,000	789,000 150,000	435,000 83,000	1,011,000 192,000	149,000	1,186,000 225,000	-	-	943,000 73,000	364,000 21,000	1,575,000 298,000	24,253,000 4,609,000	24,253,000 4,609,000	
40107	Bath County School Board	378,000	46,000	-	12,000	7,000	15,000	16,000	18,000	-	-		(1,000)	23,000	368,000	368,000	
40109	Bedford County School Board	3,938,000	528,000	-	131,000	72,000	167,000	73,000	196,000	-	-	37,000	18,000	260,000	4,014,000	4,014,000	-
40110	Bland County School Board	316,000	35,000	6,000	9,000	6,000	12,000	27,000	14,000	-	-	5,000	(2,000)	18,000	290,000	290,000	
40111 40112	Botetourt County Schools Brunswick County Public Schools	2,196,000 790.000	247,000 93,000	-	69,000 24,000	38,000 14.000	89,000 31,000	80,000 54,000	104,000 36.000	-	-	-	(5,000)	138,000 48.000	2,133,000 743.000	2,133,000 743.000	
-0112	and and an analytic serious	, 30,000	33,000		2-7,000	1-,500	32,000	34,000	30,000	-	_	-	(5,500)	40,000	, 43,000	, 43,000	

Employer <u>Code</u>	VRS Group Life Plan Total	June 30, 2017 Net OPEB <u>Liability</u> 1,504,840,000	PLUS: FY 2017 Deferred <u>Inflows</u> 184,797,000	LESS: FY 2017 Deferred <u>Outflows</u> 17,309,000	LESS: FY 2018 Deferred Inflows Investment Experience 49,407,000	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 27,225,000	Less: FY 2018 Deferred Inflows Change In Assumptions 63,292,000	LESS: FY 2018 Deferred Inflows Change In Proportion 29,978,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience 74,251,000	PLUS: FY 2018  Deferred  Outflows Investment  Experience	PLUS: FY 2018 Deferred Outflows Change In <u>Assumptions</u>	PLUS: FY 2018  Deferred  Outflows  Change In  Proportion  29,978,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 10,610,000	LESS: FY 2018 Normal Employer <u>Contributions</u> 98,530,000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	Difference -
	Employer Allocation																
	Buchanan County School Board Buckingham County School Board	1,158,000 870.000	200,000 122.000	-	36,000 28.000	20,000 15.000	46,000 36,000	116,000 44.000	54,000 42.000	-	-	-	(16,000) (4,000)	71,000 54.000	1,107,000 853.000	1,107,000 853,000	-
	Campbell County School Board	3,059,000	419,000		100,000	54,000	128,000	44,000 86,000	150,000	-	-	-	2,000	198,000	3,064,000	3,064,000	-
	Caroline County School Board	1,685,000	188,000	35,000	55,000	31,000	70,000	10,000	83,000	-	-	28,000	17,000	111,000	1,689,000	1,689,000	-
	Carroll County School Board	1,759,000	196,000	55,000	56,000	30,000	71,000	65,000	83,000	-	-	45,000	10,000	110,000	1,706,000	1,706,000	-
40118	Charles City County School Board Charlotte County School Board	381,000 906,000	42,000 121,000	3,000	12,000 30,000	6,000 16,000	15,000 38.000	26,000 16,000	17,000 45,000	-	-	2,000	(2,000) (1,000)	22,000 59,000	356,000 912,000	356,000 912,000	-
40119	Chesterfield County School Board	23.727.000	2.641.000	444.000	789.000	435.000	1.011.000	16,000	1.186.000		-	657.000	306,000	1.575.000	24.263.000	24,263,000	-
40121	Clarke County School Board	978,000	109,000	-	32,000	18,000	41,000		48,000		-	-	7,000	64,000	987,000	987,000	-
	Craig County School Board	285,000	41,000	-	9,000	5,000	12,000	15,000	14,000				(2,000)	19,000	278,000	278,000	-
40123 40124	Culpeper County School Board Cumberland County School Board	3,545,000 657,000	395,000 73,000	16,000 5,000	115,000 20,000	64,000 11,000	148,000 26,000	27,000 41,000	173,000 30,000	-	-	13,000 4,000	23,000 (3,000)	230,000 40,000	3,549,000 618,000	3,549,000 618,000	-
	Dickenson County School Board	786.000	192.000	3,000	25,000	14.000	32.000	110.000	37,000		-	4,000	(19.000)	49,000	766.000	766.000	-
	Dinwiddie County School Board	1,904,000	212,000	42,000	60,000	33,000	77,000	75,000	90,000	-	-	34,000	7,000	120,000	1,840,000	1,840,000	-
40128	Essex County Public Schools	663,000	95,000	-	20,000	11,000	26,000	61,000	30,000	-	-	-	(8,000)	41,000	621,000	621,000	-
40129 40130	Fairfax County School Board	117,380,000	13,054,000	2,217,000	3,854,000 190,000	2,099,000 105,000	4,935,000	256,000 237,000	5,792,000 285,000	-	-	1,797,000	1,308,000	7,708,000 379,000	118,262,000	118,262,000	-
40130 40131	Fauquier County School Board Floyd County School Board	5,967,000 831,000	742,000 115,000		190,000 28,000	105,000	243,000 35,000	19,000	285,000 42,000	-	-	11,000	(5,000) 4.000	379,000 55,000	5,835,000 851,000	5,835,000 851,000	-
40132	Fluvanna County Public Schools	1,930,000	242,000		63,000	34,000	81,000	34,000	95,000			-	7,000	127,000	1,935,000	1,935,000	
	Franklin County Public Schools	3,359,000	374,000	71,000	112,000	61,000	144,000	-	168,000	-	-	109,000	47,000	223,000	3,446,000	3,446,000	-
40134	Frederick County School Board	6,992,000	838,000	-	230,000	126,000	295,000	49,000	346,000			13,000	41,000	459,000	7,071,000	7,071,000	-
40135 40136	Giles County Schools Gloucester County School Board	990,000 2.458.000	118,000 273,000	83.000	33,000 78,000	17,000 43,000	42,000 100,000	7,000 77,000	49,000 117,000	-	-	68,000	9,000 18,000	64,000 156,000	1,003,000	1,003,000	-
40136	Goochland County School Board	1,214,000	135,000	8,000	40,000	23,000	51,000	77,000	60,000	-		14,000	12,000	80,000	1,233,000	1,233,000	-
	Grayson County School Board	726,000	81,000	21,000	23,000	13,000	30,000	15,000	35,000	-	-	17,000	6,000	46,000	717,000	717,000	
	Greene County Public Schools	1,402,000	156,000	8,000	45,000	26,000	58,000	18,000	68,000	-	-	6,000	9,000	90,000	1,396,000	1,396,000	-
40140 40141	Greensville County School Board Halifax County School Board	1,016,000 2,285,000	122,000 335.000	-	34,000 71.000	18,000 39.000	44,000 90.000	7,000 193.000	51,000 106.000	-	-	17,000	8,000 (24.000)	67,000 140.000	1,044,000 2.169.000	1,044,000 2.169.000	-
40141	Hanover County School Board	8.163.000	909.000	66.000	264.000	146.000	338.000	115.000	397.000		-	54.000	48.000	527.000	8.115.000	2,169,000 8.115.000	-
40143	Henrico County School Board	21,300,000	2,371,000	19,000	697,000	383,000	893,000	75,000	1,047,000	-		15,000	140,000	1,390,000	21,416,000	21,416,000	-
40144	Henry County Public Schools	2,963,000	330,000	19,000	95,000	53,000	122,000	51,000	143,000	-	-	16,000	14,000	191,000	2,935,000	2,935,000	-
40145 40146	Highland County Public Schools	156,000	17,000	6,000	5,000	3,000	6,000 99.000	-	8,000	-	-	5,000	13.000	11,000 154.000	155,000 2.369.000	155,000	-
	Isle of Wight County Schools King George County School Board	2,365,000 1,856,000	271,000 207,000	155,000	77,000 60,000	42,000 33,000	76,000	24,000 40,000	116,000 89,000			126,000	34,000	118,000	1,830,000	2,369,000 1,830,000	
40149	King & Queen County School Board	364,000	40,000	7,000	12,000	7,000	15,000		18,000			6,000	6,000	24,000	369,000	369,000	
40150	King William County School Board	964,000	118,000		31,000	17,000	40,000	23,000	47,000				2,000	62,000	958,000	958,000	-
	Lancaster County Public Schools	629,000	70,000	7,000	20,000	11,000	26,000	14,000	30,000	-	-	6,000	2,000	38,000	621,000	621,000	-
40152 40153	Lee County School Board Loudoun County School Board	1,502,000 44,272,000	167,000 4,927,000	9,000 1,789,000	49,000 1.510.000	27,000 832,000	63,000 1.934.000	10,000	74,000 2.269.000			7,000 3,069,000	11,000 951,000	98,000 3,011,000	1,505,000 46,412,000	1,505,000 46,412,000	
	Louisa County Public Schools	2,209,000	246,000	1,763,000	74,000	42,000	95,000		112,000		-	54,000	26,000	148,000	2,288,000	2,288,000	
40155	Lunenburg County School Board	622,000	135,000		20,000	11,000	26,000	59,000	30,000		-		(9,000)	38,000	624,000	624,000	-
40156	Madison County School Board	819,000	91,000	21,000	27,000	14,000	34,000	10,000	40,000	-	-	17,000	8,000	53,000	816,000	816,000	-
40157 40158	Mathews County School Board Mecklenburg County School Board	537,000 1,811,000	60,000 250.000	-	17,000 60.000	9,000 33.000	21,000 76.000	24,000 39.000	25,000 90.000	-	-	6.000	(1,000) 5.000	35,000 120.000	515,000 1.834.000	515,000 1.834.000	-
40158	Middlesex County School Board	600,000	67,000		20,000	11,000	26.000	39,000	30,000		-	17.000	7.000	41.000	623,000	623,000	-
40160	Montgomery County School Board	4,049,000	451,000	78,000	134,000	74,000	172,000		201,000	-	-	95,000	49,000	268,000	4,119,000	4,119,000	-
40162	Nelson County Public Schools	926,000	122,000		30,000	17,000	39,000	16,000	46,000	-	-	-	3,000	61,000	934,000	934,000	-
40163 40165	New Kent County School Board	1,284,000	143,000	27,000	43,000	23,000 13.000	55,000 31,000	-	64,000 36.000	-	-	39,000	17,000	85,000 48.000	1,314,000 741.000	1,314,000	-
40165	Northampton County Schools Northumberland County School Board	750,000 640.000	91,000 71.000	8.000	24,000 22.000	11,000	28.000	20,000	36,000		-	24.000	9.000	48,000	665.000	741,000 665.000	-
40167	Nottoway County School Board	924,000	103,000	-	29,000	17,000	37,000	35,000	44,000		-		-	58,000	895,000	895,000	-
40168	Orange County Public Schools	2,145,000	280,000		70,000	39,000	89,000	53,000	105,000	-	-	-	5,000	139,000	2,145,000	2,145,000	-
40169 40170	Page County Public Schools	1,499,000	196,000	-	48,000	27,000	61,000	63,000	72,000	-	-	2.000	(2,000)	96,000	1,470,000	1,470,000	-
40170	Patrick County School Board Pittsylvania County School Board	1,090,000 3,374,000	121,000 375.000	3,000	34,000 115.000	19,000 63.000	44,000 147.000	46,000	51,000 173.000	-	-	2,000 116.000	47.000	67,000 231.000	1,051,000 3.529.000	1,051,000 3,529,000	-
	Powhatan County School Board	1,946,000	217,000	7,000	61,000	34,000	79,000	73,000	92,000		-	6,000	1,000	122,000	1,886,000	1,886,000	-
40173	Prince Edward County School Board	950,000	149,000		31,000	18,000	40,000	35,000	47,000	-	-	5,000		64,000	963,000	963,000	-
40174	Prince George County School Board	2,638,000	345,000	-	85,000	47,000	109,000	89,000	128,000	-	-		-	169,000	2,612,000	2,612,000	-
40176 40177	Prince William County School Board Pulaski County School Board	42,687,000 1,778.000	4,751,000 215.000	945,000	1,417,000 56.000	780,000 32.000	1,815,000 72,000	68.000	2,129,000 85.000	-	-	1,208,000	558,000	2,826,000 114.000	43,550,000 1.735.000	43,550,000	-
40177	Rappahannock County School Board	467,000	59,000		15,000	8,000	19,000	25,000	22,000		-		(1,000) (2,000)	28,000	451,000	1,735,000 451,000	-
40179	Richmond County School Board	539,000	60,000	10,000	17,000	10,000	22,000	15,000	26,000	-	-	8,000	3,000	35,000	527,000	527,000	-
40180	Roanoke County School Board	6,279,000	699,000	209,000	200,000	110,000	257,000	167,000	301,000	-	-	171,000	50,000	400,000	6,157,000	6,157,000	-
40181	Rockbridge County School Board	1,315,000	154,000	-	43,000	24,000	55,000	9,000	65,000	-	-	-	6,000	86,000	1,323,000	1,323,000	-
40182 40183	Rockingham County School Board Russell County School Board	5,260,000 1,471,000	606,000 194.000		173,000 48.000	95,000 26.000	222,000 61.000	17,000 40.000	260,000 72.000	-	-	8,000	35,000 1.000	345,000 95.000	5,317,000 1.468.000	5,317,000 1,468,000	-
40183	Scott County School Board	1,623,000	181.000	18.000	52.000	29.000	67.000	32.000	78,000		-	15.000	8.000	104.000	1,603,000	1,603,000	-
40185	Shenandoah County School Board	2,802,000	339,000	-	91,000	50,000	116,000	59,000	136,000		-	-	7,000	181,000	2,787,000	2,787,000	-
	Smyth County School Board	1,844,000	257,000	-	58,000	32,000	74,000	116,000	87,000	-	-		(12,000)	114,000	1,782,000	1,782,000	-
40187 40188	Southampton County School Board	1,046,000 10,276,000	121,000 1,269,000	-	34,000 329,000	19,000 181,000	44,000 421,000	10,000 349,000	51,000 494,000	-	-	-	5,000 2,000	66,000 657,000	1,050,000 10,104,000	1,050,000 10,104,000	-
40188 40189	Spotsylvania County School Board Stafford County School Board	10,276,000	1,269,000	360.000	329,000	181,000 219,000	421,000 511.000	349,000 251.000	494,000 599,000	-	-	294.000	2,000 105.000	657,000 795,000	10,104,000	10,104,000	-
40189	Surry County Schools	645,000	72,000	300,000	21,000	11,000	26,000	15,000	31,000	-	-	254,000	1,000	41,000	635,000	635,000	-
	Sussex County School Board	626,000	94,000		21,000	11,000	26,000	20,000	31,000	-	-	-	1,000	42,000	632,000	632,000	-
40192	Tazewell County Schools	2,159,000	300,000		67,000	37,000	86,000	158,000	101,000	-	-		(17,000)	132,000	2,063,000	2,063,000	-
40193	Warren County School Board	2,363,000 2,888,000	263,000 343.000	19,000	78,000 92.000	43,000 51.000	99,000 117.000	108.000	116,000 138.000	-	-	16,000	18,000 (1.000)	154,000 182.000	2,383,000 2.818.000	2,383,000 2.818.000	-
40195 40196	Washington County School Board Westmoreland County School Board	2,888,000 795.000	343,000 88.000	61.000	92,000 25.000	51,000 14.000	117,000 33.000	108,000 19.000	138,000 38.000	-	-	50.000	(1,000) 13.000	182,000 50.000	2,818,000 782.000	2,818,000 782.000	-
40197	Wise County School Board	2,235,000	367,000	-	67,000	38,000	86,000	267,000	101,000		-	-	(40,000)	134,000	2,071,000	2,071,000	-
40198	Wythe County School Board	1,699,000	200,000	-	54,000	30,000	69,000	61,000	81,000	-	-	-		108,000	1,658,000	1,658,000	-
40199	York County School Board	5,479,000	701,000	-	177,000	97,000	226,000	165,000	266,000	-	-	-	4,000	353,000	5,432,000	5,432,000	-

Employer <u>Code</u>	VRS Group Life Plan Total	June 30, 2017 Net OPEB <u>Liability</u> 1,504,840,000	PLUS: FY 2017 Deferred <u>Inflows</u> 184,797,000	LESS: FY 2017 Deferred <u>Outflows</u> 17,309,000	LESS: FY 2018 Deferred Inflows Investment Experience 49,407,000	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 27,225,000	Less: FY 2018 Deferred Inflows Change In Assumptions 63,292,000	LESS: FY 2018 Deferred Inflows Change In Proportion 29,978,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience 74,251,000	PLUS: FY 2018  Deferred  Outflows  Investment  Experience	PLUS: FY 2018 Deferred Outflows Change In Assumptions	PLUS: FY 2018 Deferred Outflows Change In Proportion 29,978,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 10,610,000	LESS: FY 2018 Normal Employer Contributions 98,530,000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	<u>Difference</u> -
40300	Employer Allocation Alexandria City School Board	12,203,000	1,358,000	225.000	392,000	216,000	502,000	252,000	589,000			184.000	78,000	780,000	12,045,000	12,045,000	
	Bristol City School Board	1,006,000	1,358,000	225,000	392,000	18.000	40.000	61.000	47.000	-	-	184,000	(4.000)	63.000	966.000	966.000	-
40202	Buena Vista City Schools	428,000	59,000		14,000	8,000	17,000	22,000	20,000				(2,000)	26,000	418,000	418,000	-
	Charlottesville Public Schools	3,105,000	345,000	26,000	101,000	56,000	130,000	20,000	152,000	-	-	21,000	23,000	203,000	3,110,000	3,110,000	-
40205 40206	Danville City Schools Fredericksburg City Schools	2,564,000 1.863.000	370,000 207.000	11,000	82,000 60.000	45,000 34,000	105,000 77.000	134,000 22.000	123,000 91,000	-	-	9,000	(10,000) 11.000	164,000 120.000	2,517,000 1.857.000	2,517,000 1.857.000	-
40206	Hampton City Schools	1,863,000 8,971,000	999,000	52,000	287,000	158,000	367,000	22,000	431,000		-	43,000	29,000	572,000	8,808,000	8,808,000	-
40208	Harrisonburg City School Board	3,063,000	341,000	139,000	103,000	57,000	132,000		155,000	-	-	191,000	61,000	206,000	3,174,000	3,174,000	-
40209	Hopewell City School Board	2,015,000	224,000	73,000	65,000	36,000	83,000	36,000	97,000	-	-	60,000	20,000	129,000	1,994,000	1,994,000	-
40210 40211	Lynchburg Public Schools Newport News Public Schools	4,612,000 13.105.000	567,000 1.478.000	-	146,000 421,000	80,000 232,000	187,000 539,000	205,000 286,000	219,000 632,000	-	-	-	(9,000) 37,000	290,000 838,000	4,481,000 12,936,000	4,481,000 12,936,000	-
40211	Norfolk Public Schools	17,522,000	2,548,000		543,000	299,000	695,000	1,421,000	815,000	-	-		(167,000)	1,081,000	16,679,000	16,679,000	-
	Petersburg City Schools	1,846,000	352,000	-	60,000	33,000	76,000	150,000	90,000	-	-		(19,000)	119,000	1,831,000	1,831,000	-
40214	Portsmouth School Board	6,485,000	941,000		212,000	116,000	271,000	214,000	318,000	-	-		(2,000)	422,000	6,507,000	6,507,000	-
40215 40216	Radford City School Board Richmond Public Schools	715,000 13.035.000	80,000 1.694.000	24,000	23,000 437.000	13,000 241.000	29,000 559.000	19,000 198,000	34,000 656,000			20,000 250,000	5,000 96.000	46,000 871.000	700,000 13.425.000	700,000 13.425.000	-
40217	Roanoke City School Board	6.504.000	724.000	63,000	209.000	115.000	267.000	143.000	313.000			52,000	29,000	415.000	6.410.000	6.410.000	
40219	Staunton City Schools	1,394,000	170,000		45,000	24,000	58,000	36,000	68,000	-	-		3,000	90,000	1,382,000	1,382,000	-
	Suffolk City School Board	6,051,000	700,000	-	200,000	111,000	256,000	22,000	301,000	-	-	43,000	46,000	398,000	6,154,000	6,154,000	-
40222 40223	Winchester Public Schools Martinsville City Schools	2,385,000 948,000	298,000 129.000		77,000 30.000	42,000 17.000	99,000 39.000	65,000 43.000	116,000 46.000	-	-	-	4,000 (1,000)	154,000 60.000	2,366,000 933.000	2,366,000 933.000	-
	Falls Church Public Schools	2,086,000	232,000		67,000	38,000	86,000	35,000	101,000				8,000	133,000	2,068,000	2,068,000	-
40225	Colonial Heights City Schools	1,524,000	182,000		49,000	28,000	63,000	26,000	74,000	-	-		6,000	99,000	1,521,000	1,521,000	-
40230 40231	Covington City School Board	460,000	51,000 1.000	24,000	14,000	8,000 1.000	18,000	25,000	21,000	-	-	20,000	2,000	29,000	436,000 8.000	436,000 8.000	-
40231	Fairfax City School Board Franklin City Public Schools	8,000 624,000	1,000 88,000	:	18.000	1,000	24.000	74 000	28.000				(10.000)	37,000	8,000 567,000	8,000 567,000	
40233	Chesapeake Public Schools	18,440,000	2,052,000	119,000	604,000	333,000	774,000	40,000	908,000			97,000	145,000	1,204,000	18,568,000	18,568,000	
40234	Virginia Beach City School Board	32,750,000	3,748,000		1,065,000	587,000	1,364,000	376,000	1,601,000	-	-	-	156,000	2,125,000	32,738,000	32,738,000	-
40236	Manassas Park City Schools	1,713,000	260,000		57,000	31,000	73,000	56,000	85,000	-	-	15,000	2,000	112,000	1,746,000	1,746,000	-
40306 40307	Town of West Point School Board Lexington City School Board	438,000 227,000	49,000 25,000	34,000 7,000	14,000 7,000	8,000 4,000	18,000 10,000	5,000	21,000 11,000	-	-	28,000 6,000	8,000 4,000	29,000 15,000	436,000 230,000	436,000 230,000	
40307	Waynesboro Public Schools	1,471,000	164,000	9,000	47,000	26,000	60,000	37,000	71,000			7,000	5,000	94,000	1,445,000	1,445,000	
40309	Town of Colonial Beach Schools	296,000	33,000	10,000	9,000	6,000	12,000	8,000	14,000			8,000	3,000	19,000	290,000	290,000	
40313	Galax City Schools	580,000	72,000	-	19,000	10,000	24,000	21,000	28,000	-	-			37,000	569,000	569,000	-
40314 40332	Norton City Schools Manassas City Schools	308,000 4,562,000	45,000 581,000		9,000 140,000	5,000 77.000	12,000 179,000	33,000 346,000	14,000 210,000		-	-	(4,000) (36,000)	18,000 279,000	286,000 4,296,000	286,000 4,296,000	-
	City of Salem Schools	1,781,000	208,000		59,000	32,000	75,000	8,000	88,000			3,000	12,000	117,000	1,801,000	1,801,000	
40402	Williamsburg-James City County School Board	5,585,000	631,000		180,000	98,000	230,000	117,000	270,000	-	-		16,000	359,000	5,518,000	5,518,000	-
40403 40410	Poquoson City Public Schools Valley Vocational Technical Center	937,000 161.000	104,000 18.000	4,000	30,000	17,000 3.000	38,000 6.000	22,000 6.000	45,000 8.000	-	-	3,000	3,000	59,000 11.000	922,000 156.000	922,000 156.000	-
40410 40412	Charlottesville/Albemarle Vo-Tech Center	161,000 95.000	18,000	7.000	5,000 3,000	1,000	3,000	14.000	4,000			6.000	(1.000)	6.000	156,000 81,000	156,000 81,000	
40413	The Pruden Center for Industry and Technology	109,000	26,000	7,000	3,000	1,000	-	114,000	-			-	(21,000)	-		-	
40414	Jackson River Technical Center	45,000	29,000		2,000		2,000	20,000	2,000	-	-		(1,000)	3,000	48,000	48,000	-
40415	New Horizons Technical Center	676,000	75,000	17,000	23,000	13,000	29,000	-	34,000	-	-	31,000	11,000	44,000	701,000	701,000	-
40416 40417	Northern Neck Regional Vocational Center Rowanty Vocational Technical Center	90,000 61,000	16,000 7,000		3,000 2,000	1,000 1,000	4,000 2,000	5,000 7,000	4,000 3,000				(2,000) (1,000)	5,000 3,000	90,000 55,000	90,000 55,000	
40418	Amelia-Nottoway Vocational Center	17,000	2,000		1,000	-	1,000	-	1,000				(2,000)	1,000	17,000	17,000	-
40421	Northern Neck Regional Special Education Program	66,000	7,000	4,000	2,000	1,000	3,000	-	3,000	-	-	3,000	4,000	3,000	70,000	70,000	-
40423 40424	Maggie Walker Governor's School for Govt & Intl Studies	358,000 141.000	40,000 24,000	-	12,000 4.000	6,000 2.000	15,000 6.000	13,000	18,000 7.000	-	-	-	2,000 (1.000)	26,000 10.000	359,000 136.000	359,000 136.000	-
40424	Appomattox Region Governor's School Bridging Communities Regional Career and Tech Center	38,000	4.000		1,000	1.000	2.000	13,000	2,000		-	5,000	1,000)	3.000	43.000	43.000	-
55100	Accomack County	923,000	103,000	-	30,000	17,000	39,000	-	46,000		-	-	9,000	62,000	933,000	933,000	-
55101	Albemarle County	3,211,000	368,000	-	107,000	59,000	138,000	9,000	161,000	-	-	57,000	32,000	214,000	3,302,000	3,302,000	-
55102 55103	Alleghany County Amelia County	595,000 324.000	66,000 41.000	14,000	20,000 11.000	12,000 6.000	26,000 14.000	4.000	31,000 16.000	-	-	34,000 8.000	11,000 3.000	40,000 21.000	625,000 336.000	625,000 336.000	-
55103	Amherst County	659.000	73.000	29.000	23.000	12.000	29.000	4,000	34.000	-		49.000	15.000	45.000	692.000	692.000	-
55105	Appomattox County	331,000	42,000	-	10,000	6,000	13,000	23,000	15,000			-	(3,000)	20,000	313,000	313,000	-
55107	Augusta County	1,646,000	183,000	53,000	55,000	31,000	70,000	-	83,000		-	69,000	27,000	110,000	1,689,000	1,689,000	-
55108 55109	Bath County Bedford County	212,000 1.516.000	38,000 169.000	96.000	7,000 51.000	3,000 29.000	9,000 66.000	14,000	10,000 77.000	-	-	127.000	(3,000) 38,000	13,000 102.000	211,000 1.583.000	211,000 1.583.000	-
55110	Bland County	1,316,000	20,000	8,000	6,000	4,000	8,000	-	10,000			20,000	5,000	14,000	199,000	199,000	-
55111	Botetourt County	946,000	105,000	4,000	30,000	16,000	38,000	37,000	45,000	-	-	3,000	-	60,000	914,000	914,000	-
55112	Brunswick County	393,000	44,000	13,000	14,000	7,000	18,000		21,000	-	-	40,000	10,000	29,000	427,000	427,000	-
55113 55114	Buchanan County Buckingham County	850,000 334,000	149,000 44,000	-	28,000 11.000	15,000 6,000	35,000 14,000	55,000 6.000	41,000 16,000	-	-	-	(6,000)	54,000 21,000	847,000 336,000	847,000 336.000	-
	Campbell County	1.076.000	44,000 145.000		35.000	21.000	45.000	21,000	53.000			5.000	5.000	71,000	1,091,000	1.091.000	-
	Caroline County	867,000	97,000	19,000	32,000	17,000	41,000		48,000	-	-	110,000	27,000	63,000	977,000	977,000	-
55117	Carroll County	627,000	81,000	-	21,000	11,000	26,000	9,000	31,000		-		2,000	41,000	633,000	633,000	-
55118 55119	Charles City County Charlotte County	251,000 345,000	28,000 39,000	6,000	8,000 12,000	5,000 6,000	11,000 15,000	-	12,000 17,000	-	-	5,000 3,000	5,000 3,000	16,000 20,000	255,000 354,000	255,000 354,000	
55119 55120	Charlotte County Chesterfield County	345,000 15,052,000	39,000 1,743,000		12,000 491,000	270,000	15,000 629,000	150,000	17,000 738,000	-		3,000	3,000 74,000	20,000 980,000	354,000 15,087,000	354,000 15,087,000	
	Clarke County	378,000	42,000	10,000	13,000	6,000	16,000	-	19,000	-	-	11,000	6,000	26,000	385,000	385,000	
	Craig County	125,000	14,000	8,000	4,000	3,000	5,000	-	6,000	-	-	11,000	4,000	9,000	131,000	131,000	-
55123 55124	Culpeper County Cumberland County	1,456,000	162,000	46,000	48,000	27,000	61,000	-	72,000	-	-	43,000	19,000	96,000	1,474,000	1,474,000	-
55124 55125	Dickenson County	267,000	30,000	-	9,000	5,000	11,000	-	13,000	-	-	-	3,000	17,000	271,000	271,000	
55126	Dinwiddie County	783,000	87,000	50,000	26,000	14,000	33,000		39,000		-	46,000	16,000	53,000	795,000	795,000	
	Essex County	312,000	45,000	-	10,000	6,000	13,000	11,000	15,000	-	-		(1,000)	19,000	312,000	312,000	
	Fauquier County Floyd County	2,800,000 323,000	312,000 36,000	21,000 17,000	95,000 11,000	52,000 7,000	122,000 14,000	-	143,000 17,000	-	-	104,000 29,000	40,000 8,000	190,000 22,000	2,919,000 342,000	2,919,000 342,000	
	Fluvanna County	535,000	60,000	17,000	18,000	10,000	23,000		27,000			29,000	10,000	37,000	556,000	556,000	
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Employer <u>Code</u>	<u>Entity</u> VRS Group Life Plan Total	June 30, 2017 Net OPEB <u>Liability</u> 1,504,840,000	PLUS: FY 2017 Deferred <u>Inflows</u> 184,797,000	LESS: FY 2017 Deferred <u>Outflows</u> 17,309,000	LESS: FY 2018 Deferred Inflows Investment Experience 49,407,000	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 27,225,000	Less: FY 2018 Deferred Inflows Change In Assumptions 63,292,000	LESS: FY 2018 Deferred Inflows Change In Proportion 29,978,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience 74,251,000	PLUS: FY 2018  Deferred  Outflows Investment  Experience	PLUS: FY 2018 Deferred Outflows Change In Assumptions	PLUS: FY 2018 Deferred Outflows Change In Proportion 29,978,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 10,610,000	LESS: FY 2018 Normal Employer <u>Contributions</u> 98,530,000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	<u>Difference</u> -
55433	Employer Allocation Franklin County	1.138.000	127,000	45.000	37,000	21.000	47,000	10.000	56,000			37.000	14.000	75.000	1,137,000	1,137,000	
	Frederick County	3,203,000	356.000	45,000 129.000	107.000	60.000	137.000	10,000	161.000			163.000	14,000 58.000	213.000	3.295.000	3,295,000	
	Giles County	466,000	52,000	4,000	15,000	9,000	20,000		23,000		-	9,000	5,000	30,000	477,000	477,000	-
55136	Gloucester County	1,154,000	128,000		37,000	20,000	47,000	31,000	55,000		-		2,000	73,000	1,131,000	1,131,000	-
55137	Goochland County	829,000	92,000	13,000	30,000	16,000	38,000	-	45,000	-	-	80,000	21,000	58,000	912,000	912,000	-
55138	Grayson County	345,000	38,000	8,000	12,000	6,000	15,000		18,000	-	-	16,000	7,000	23,000	360,000	360,000	-
55139	Greene County Greensville County	440,000 367,000	49,000 41,000	8,000 9.000	14,000 12,000	8,000 7.000	18,000 16,000	8,000	21,000 18.000	-	-	6,000 13,000	3,000 6,000	28,000 24,000	435,000 377,000	435,000 377.000	-
55140	Halifax County	647,000	72,000	9,000	21,000	11,000	27,000	8,000	31,000			15,000	2,000	42,000	643,000	643,000	
	Hanover County	4,950,000	551,000	67,000	164,000	91,000	211,000	-	247,000			109,000	57,000	327,000	5,054,000	5,054,000	
55143	Henrico County	19,998,000	2,226,000	226,000	650,000	358,000	832,000	197,000	976,000		-	185,000	144,000	1,296,000	19,970,000	19,970,000	-
55144	Henry County	1,302,000	145,000		43,000	24,000	55,000		65,000	-	-	8,000	11,000	86,000	1,323,000	1,323,000	-
55145 55146		109,000 1.049.000	12,000 117.000	-	4,000 35.000	1,000 20.000	5,000 45.000		5,000 53.000		-	24.000	3,000 12.000	8,000 70.000	111,000 1.085.000	111,000 1.085.000	-
55146	Isle of Wight County James City County	3,183,000	354,000	18,000	105,000	59,000	135,000		158,000			42,000	31,000	210,000	3,241,000	3,241,000	
	King George County	842.000	94,000	17.000	28.000	17.000	36,000		43,000		_	38.000	13.000	58.000	874.000	874.000	_
	King and Queen County	192,000	21,000		6,000	4,000	8,000		10,000		-	3,000	2,000	12,000	198,000	198,000	-
55150	King William County	304,000	34,000	-	10,000	6,000	13,000	-	15,000	-	-	6,000	3,000	20,000	313,000	313,000	-
	Lancaster County	379,000 401,000	46,000 54,000	-	13,000 13,000	7,000 7,000	16,000 17,000	3,000	19,000 20,000		-	8,000	4,000	25,000 28,000	392,000 402,000	392,000 402,000	-
55152 55153	Lee County Loudoun County	401,000 16,291,000	1.813.000	44.000	13,000 546.000	300.000	700.000	7,000	821,000			356.000	(1,000) 184.000	1.089.000	402,000 16.786.000	402,000 16.786.000	
	Louisa County	951,000	106,000	8,000	31,000	18,000	40,000		47,000		_	12,000	10,000	63,000	966,000	966,000	_
55155		176,000	25,000		5,000	4,000	7,000	12,000	8,000	-	-	-	(2,000)	10,000	169,000	169,000	-
55156	Madison County	367,000	41,000	13,000	12,000	7,000	15,000	-	18,000	-	-	11,000	3,000	24,000	369,000	369,000	-
55157		202,000	29,000		7,000	3,000	9,000	6,000	10,000	-	-	•	1,000	12,000	205,000	205,000	-
55158 55159	Mecklenburg County Middlesex County	678,000 227,000	75,000 25,000	5,000	22,000 8,000	12,000 3,000	29,000 10,000		34,000 11,000	-	-	4,000 3,000	8,000 3,000	45,000 15,000	686,000 233,000	686,000 233,000	-
55159		1.434.000	182.000		47.000	25.000	60.000	33,000	70.000		-	3,000	3,000	93.000	1.431.000	1.431.000	-
55162		325,000	36,000		11,000	5,000	14,000	-	16,000				2,000	21,000	328,000	328,000	
55163	New Kent County	713,000	79,000	19,000	24,000	13,000	30,000		36,000	-	-	23,000	11,000	48,000	728,000	728,000	-
	Northampton County	664,000	82,000	-	22,000	12,000	28,000	7,000	33,000	-	-		2,000	44,000	668,000	668,000	-
55166		336,000	37,000	19,000	11,000	6,000	14,000		17,000	-	-	15,000	7,000	23,000	339,000	339,000	-
55167	Nottoway County Orange County	275,000 839,000	31,000 93,000	20,000	9,000 27,000	5,000 14,000	12,000 35,000	15,000	14,000 41,000	-	-	16,000	5,000 7,000	18,000 55,000	281,000 830,000	281,000 830,000	-
55168	Page County	839,000 561,000	93,000 65,000	20,000	18.000	10,000	24.000	2,000	41,000 28,000			16,000	4.000	37,000	567,000	567.000	
55170	Patrick County	451,000	50,000	7,000	16,000	9,000	20,000	-	24,000			37,000	10,000	32,000	488,000	488,000	
55171	Pittsylvania County	1,167,000	130,000	7,000	38,000	22,000	49,000		58,000			6,000	11,000	75,000	1,181,000	1,181,000	-
	Powhatan County	639,000	71,000	21,000	21,000	11,000	27,000	7,000	31,000	-	-	17,000	7,000	39,000	639,000	639,000	-
55173 55174	Prince Edward County	412,000 1.022.000	55,000 123.000	-	14,000 32.000	7,000 19.000	17,000 41.000	7,000	20,000 49.000	-	-		1,000 (1.000)	27,000 64.000	416,000 995.000	416,000 995.000	-
55174 55176		1,022,000 20.400.000	123,000 2.271.000	57.000	32,000 691.000	19,000 381.000	41,000 885.000	42,000	1.038.000	-	-	651.000	(1,000) 270.000	1.377.000	995,000 21.239.000	995,000 21,239,000	-
55176	County of Pulaski	949,000	106,000	16,000	31,000	18,000	40.000	-	47.000		-	23,000	12,000	64.000	968,000	968,000	-
55178	Rappahannock County	223,000	41,000	-	7,000	4,000	10,000	13,000	11,000			5,000	-	16,000	230,000	230,000	
55179	Richmond County	220,000	24,000		8,000	3,000	10,000		11,000		-	10,000	4,000	15,000	233,000	233,000	-
55180	Roanoke County	3,776,000	420,000	32,000	124,000	69,000	159,000	-	187,000	-	-	36,000	35,000	248,000	3,822,000	3,822,000	-
55181 55182	Rockbridge County Rockingham County	533,000 2.045.000	59,000 228.000	8,000 52,000	18,000 68.000	9,000 37.000	23,000 87.000		26,000 102.000	-	-	10,000 59.000	6,000 27.000	34,000 136.000	542,000 2.081.000	542,000 2.081.000	-
55182	Russell County	2,045,000 465,000	52,000 52,000	52,000	16,000	9,000	21,000		24,000			23,000	7,000	31,000	494,000	494,000	
55184	Scott County	450,000	61,000		15,000	8.000	19.000	9.000	22,000		_	-	4,000	30,000	456,000	456.000	_
55185	Shenandoah County	1,018,000	130,000		34,000	18,000	43,000	14,000	50,000		-		7,000	66,000	1,030,000	1,030,000	-
55186	Smyth County	606,000	84,000	-	20,000	10,000	25,000	22,000	29,000	-	-		(1,000)	39,000	602,000	602,000	-
55187	Southampton County	635,000	71,000	9,000	21,000 132,000	11,000 72,000	27,000 168,000	-	31,000	-	-	7,000	3,000	42,000	637,000	637,000	-
55188 55189	Spotsylvania County Stafford County	3,881,000 4.120.000	432,000 459.000	75,000 143.000	132,000	72,000	168,000		198,000 205.000	-	-	177,000 146.000	64,000 60.000	262,000 272.000	4,043,000 4.189.000	4,043,000 4.189.000	-
55190	Surry County	330.000	37,000	6.000	11.000	6.000	14,000		16.000		-	5,000	2.000	21.000	332.000	332.000	-
55191	Sussex County	393,000	73,000		13,000	7,000	16,000	32,000	19,000	-	-		(3,000)	25,000	389,000	389,000	-
55192	Tazewell County	925,000	136,000	-	30,000	16,000	38,000	46,000	45,000	-	-	-	(4,000)	59,000	913,000	913,000	-
55193	Warren County	840,000	93,000	17,000	28,000	16,000	36,000		43,000	-	-	38,000	13,000	57,000	873,000	873,000	-
55195 55196	Washington County Westmoreland County	850,000 488.000	116,000 54,000	-	28,000 16.000	15,000 9.000	36,000 21.000	17,000	42,000 24.000	-	-	5,000 49.000	3,000 14,000	58,000 31.000	862,000 496.000	862,000 496.000	-
55196		488,000 859,000	129,000	56,000	29,000	15,000	37,000	27,000	43,000			14,000	3,000	58,000	882,000	496,000 882,000	
55198	Wythe County	554.000	62,000	12.000	18.000	9.000	23,000	12.000	27.000		_	10.000	4.000	37.000	546.000	546.000	_
55199	York County	3,165,000	372,000	-	107,000	59,000	136,000	16,000	160,000	-	-	75,000	33,000	211,000	3,276,000	3,276,000	-
55200		-	-	-	-	-	-	-	-	-	-		-		-	-	-
55201	City of Bristol	1,172,000	161,000		36,000	19,000	46,000	107,000	54,000	-	-		(13,000)	71,000	1,095,000	1,095,000	-
55202 55203	City of Buena Vista Town of St. Paul	272,000 58.000	30,000 6.000	12,000	8,000 2.000	5,000 1.000	11,000 2.000	13,000	13,000 3.000	-	-	10,000	1,000 1.000	15,000 4.000	262,000 59.000	262,000 59.000	-
55203	Town of Clifton Forge	114,000	23,000		4,000	1,000	5,000	8,000	5,000		-		(3,000)	9,000	112,000	112,000	-
	City of Danville		,	-	-,	-,	-,	-,	-,					-,	,	,	-
55206	City of Fredericksburg	1,898,000	237,000	-	63,000	35,000	81,000	21,000	95,000	-	-	23,000	13,000	127,000	1,939,000	1,939,000	-
55207	City of Hampton	7,394,000	857,000	-	237,000	130,000	303,000	202,000	356,000	-	-	-	13,000	473,000	7,275,000	7,275,000	-
55208	,	2,400,000	267,000	4,000	79,000	44,000	101,000	-	119,000	-	-	10,000	19,000	158,000	2,429,000	2,429,000	-
55209 55210	City of Hopewell City of Lynchburg	1,466,000 4.388.000	163,000 522,000	53,000	49,000 143.000	26,000 78.000	62,000 183,000	70,000	73,000 214.000	-	-	54,000	22,000 17.000	97,000 283.000	1,491,000 4.384.000	1,491,000 4.384.000	-
55210		4,388,000	9,000	3,000	3.000	1.000	3.000	70,000	4.000	-	-	2,000	4.000	6.000	4,384,000	4,384,000	-
	City of Norfolk	2,158,000	345,000	-	70,000	38,000	90,000	114,000	105,000		-	-	(9,000)	139,000	2,148,000	2,148,000	
55213	City of Petersburg	1,715,000	541,000	-	58,000	32,000	75,000	286,000	87,000	-	-	56,000	(41,000)	117,000	1,790,000	1,790,000	-
	City of Portsmouth	5,416,000	764,000	-	179,000	98,000	229,000	132,000	268,000	-	-	24,000	13,000	356,000	5,491,000	5,491,000	-
	City of Radford	816,000	107,000	-	26,000	15,000	34,000	25,000	40,000	-	-	-	1,000	53,000	811,000	811,000	-
	City of Richmond City of Roanoke	2,083,000 722,000	308,000 80.000		67,000 23,000	37,000 12.000	86,000 30.000	101,000 18,000	101,000 35,000		-		(7,000) 2.000	133,000 46.000	2,061,000 710,000	2,061,000 710,000	-
2221/	City of modificite	/22,000	80,000	-	23,000	12,000	50,000	10,000	000,000	-	-	-	2,000	40,000	/10,000	/10,000	-

Employer <u>Code</u>	VRS Group Life Plan Total	June 30, 2017 Net OPEB <u>Liability</u> 1,504,840,000	PLUS: FY 2017 Deferred <u>Inflows</u> 184,797,000	LESS: FY 2017 Deferred <u>Outflows</u> 17,309,000	LESS: FY 2018 Deferred Inflows Investment Experience 49,407,000	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 27,225,000	Less: FY 2018 Deferred Inflows Change In Assumptions 63,292,000	LESS: FY 2018 Deferred Inflows Change In Proportion 29,978,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience 74,251,000	PLUS: FY 2018 Deferred Outflows Investment Experience	PLUS: FY 2018  Deferred  Outflows  Change In  Assumptions	PLUS: FY 2018 Deferred Outflows Change In Proportion 29,978,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 10,610,000	LESS: FY 2018 Normal Employer Contributions 98,530,000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	<u>Difference</u> -
FF210	Employer Allocation Town of Craigsville	16.000	2,000		1.000	(1.000)	1,000		1,000					2.000	16.000	16.000	
	City of Staunton	1.086.000	139.000		36.000	20.000	47.000	15,000	55.000	-	-	20.000	9.000	73.000	1.118.000	1.118.000	-
55220	City of Suffolk	5,234,000	583,000	275,000	173,000	95,000	221,000		260,000		-	248,000	93,000	346,000	5,308,000	5,308,000	-
	City of Williamsburg	815,000	99,000	-	28,000	15,000	35,000	6,000	41,000	-	-	23,000	8,000	56,000	846,000	846,000	-
	City of Winchester	2,000,000	258,000	-	65,000	36,000	83,000	47,000	98,000	-	-	-	3,000	131,000	1,997,000	1,997,000	-
	City of Martinsville City of Falls Church	1,095,000	152,000 12,000	-	35,000 3,000	19,000 3,000	45,000 4,000	48,000 7,000	53,000 5,000	-	-		(3,000)	71,000 7,000	1,079,000 105,000	1,079,000 105,000	-
	City of Colonial Heights	112,000 1.069.000	149.000		3,000	19.000	4,000	49.000	51.000				(3.000)	7,000 67,000	1.053.000	1.053.000	
55226	Town of Front Royal	606,000	67,000	3,000	20,000	11,000	25,000	3,000	30,000			2,000	4,000	39,000	608,000	608,000	
	Town of Boyce		-			-	-	-	-	-	-				-	-	-
	Town of Middletown		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55229		69,000	8,000	-	2,000	1,000	3,000		3,000	-	-	-	(2,000)	5,000	67,000	67,000	-
	City of Covington Town of Floyd	307,000 13.000	38,000 1.000		10,000	5,000	13,000 1.000	10,000	15,000 1.000				-	19,000 1.000	303,000 13.000	303,000 13.000	
		614,000	82,000		20,000	11,000	25,000	20,000	30,000	-			(1,000)	39,000	610,000	610,000	
	City of Chesapeake	12,702,000	1,414,000	194,000	418,000	231,000	536,000		629,000			194,000	133,000	834,000	12,859,000	12,859,000	
	City of Virginia Beach	25,877,000	2,880,000	297,000	853,000	470,000	1,093,000		1,282,000		-	344,000	256,000	1,701,000	26,225,000	26,225,000	-
55235		260,000	32,000		8,000	5,000	11,000	8,000	13,000	-	-		·	16,000	257,000	257,000	-
	City of Manassas Park Town of Exmore	740,000	82,000	4,000	24,000	14,000	31,000		37,000	-	-	8,000	7,000	49,000	752,000	752,000	-
55238			-						-							-	
	Town of Grottoes	64,000	7,000		2,000	1,000	3,000		3,000					3,000	65,000	65,000	
	Town of Onley	19,000	2,000	-	1,000		1,000	-	1,000	-		-	1,000		21,000	21,000	-
55241		118,000	13,000		4,000	2,000	5,000		6,000	-	-	-	2,000	7,000	121,000	121,000	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Town of Rural Retreat Town of Dillwyn		-				-	•	-	-	-	-			-	-	-
55244		16,000	2.000		-		1,000	3,000	1,000		-		(1,000)	2.000	12,000	12,000	-
55246	Town of Burkeville	8,000	1,000			1,000	-		-			-	. , ,	(1,000)	9,000	9,000	-
55247	Town of Madison	1,000			-				-		-		1,000		2,000	2,000	-
	Town of Pennington Gap		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Town of La Crosse Town of Rich Creek		-	-	-		-	-	-	-	-		-	-			-
55250 55251			-	-	-	1,000	-	-	-	-	-	9,000	2,000	-	10,000	10,000	
	Town of Windsor	50.000	5.000		2,000	-	2.000	-	2,000		-		(1.000)	4.000	48.000	48.000	-
55253	Town of Haysi	-	-		-,		-,		-,				- (-,)	-	-	-	
55254	Town of Stephens City	31,000	3,000	-	1,000	1,000	1,000	-	2,000	-	-	-	2,000	1,000	34,000	34,000	-
	Town of Broadax		-		-		-	-	-	-	-	-				-	-
55256 55257		172,000	19.000	3,000	6,000	3,000	7,000	-	- 8,000	-	-	2,000	(1,000)	10.000	171.000	171.000	-
	City of Newport News	4.564.000	508.000	529.000	168.000	92.000	215,000		252.000			946.000	228.000	335,000	5.159.000	5.159.000	
55259		-,504,600	-	525,000	-	32,000	-		-	_		-	-	-	3,133,000	3,133,000	
55260	Town of Haymarket	47,000	10,000	-	1,000	1,000	2,000	4,000	2,000	-		-	(3,000)	3,000	45,000	45,000	-
	Town of Lovettsville	43,000	5,000	-	1,000	1,000	2,000	-	2,000	-	-	-	(3,000)	2,000	41,000	41,000	-
55300		446,000	58,000		13,000	8,000	17,000	43,000	20,000	-	-		(5,000)	27,000	411,000	411,000	-
55301 55302		79,000 5.000	33,000 1.000	-	4,000	1,000	5,000	20,000	5,000	-	-	28,000	2,000 (2.000)	6,000 1.000	111,000 3.000	111,000 3.000	-
55302	Town of Montross	7,000	1,000			1,000	-		-	-			(2,000)	1,000	7,000	7,000	-
55304	Town of South Boston	249,000	28,000		8,000	5,000	11,000		13,000			5,000	3,000	18,000	256,000	256,000	
55305		36,000	4,000	-	1,000	-	2,000	-	2,000	-	-	-	-	3,000	36,000	36,000	-
55306		13,000	1,000				1,000		1,000	-	-			2,000	12,000	12,000	-
	City of Lexington City of Waynesboro	379,000 1,070,000	88,000 144,000		13,000 34,000	7,000 19,000	17,000 44,000	37,000 44,000	19,000 52,000	-	-	13,000	(3,000)	25,000 68.000	397,000 1.054.000	397,000 1.054.000	
55309	Town of Colonial Beach	149.000	20.000		5,000	2.000	6.000	12.000	7.000				(3,000)	9.000	1,054,000	1,054,000	
55310	Town of Smithfield	233,000	26,000	12,000	7,000	4,000	10,000	7,000	11,000			10,000	3,000	15,000	228,000	228,000	
55311	Town of Brookneal	23,000	3,000		1,000		1,000		1,000	-			(1,000)	1,000	23,000	23,000	-
	Town of Hamilton	23,000	3,000		1,000		1,000		1,000	-	-	-		1,000	24,000	24,000	-
	City of Galax	506,000 31,000	56,000 3.000	-	16,000 1.000	8,000 1.000	21,000 1.000	17,000	24,000 2.000	-	-		-	31,000 2.000	493,000 31,000	493,000 31.000	-
	Town of Jonesville Town of Wytheville	530,000	59,000		17,000	9,000	22,000	11,000	26,000				2.000	34,000	524,000	524,000	
	City of Fairfax	-	33,000		17,000	3,000	22,000	11,000	20,000	-			2,000	34,000	324,000	324,000	
		978,000	109,000	7,000	32,000	18,000	41,000		48,000			9,000	9,000	64,000	991,000	991,000	-
	Town of Vinton	299,000	33,000	23,000	10,000	5,000	13,000	-	15,000	-	-	19,000	5,000	19,000	301,000	301,000	-
	City of Emporia	365,000	41,000	17,000	12,000	7,000	16,000		19,000	-	-	28,000	9,000	26,000	384,000	384,000	-
55320	Town of Culpeper Town of Woodstock	772,000 212,000	86,000 24,000	5,000	25,000 7,000	14,000 4,000	31,000 9.000	22,000	37,000 11,000	-	-	4,000 8,000	2,000 3.000	49,000 16,000	755,000 222,000	755,000 222,000	-
		12,000	1.000		7,000	4,000	1,000		1,000			8,000	3,000	1.000	15,000	15,000	
55323		271,000	30,000	11,000	9,000	5,000	11,000	3,000	13,000		-	9,000	3,000	16,000	271,000	271,000	-
55324	Town of Altavista	168,000	19,000		6,000	3,000	8,000		9,000	-	-	10,000	3,000	11,000	181,000	181,000	-
		1,362,000	152,000	14,000	44,000	24,000	56,000	23,000	66,000	-	-	11,000	8,000	88,000	1,350,000	1,350,000	-
55326		111,000	12,000	-	3,000	3,000	4,000	5,000	5,000		-	•	-	7,000	106,000	106,000	-
			-		-	-	-	-	-	-	-		-		-	-	-
	Town of Wakefield Town of Leesburg	1,849,000	275,000	-	62,000	34,000	79,000	56,000	93,000	-	-	27,000	5,000	123,000	1.895.000	1.895.000	-
		52,000	9,000	-	1,000	1,000	2,000	12,000	2,000				(3,000)	3,000	41,000	41,000	-
55331	Town of Bowling Green	22,000	3,000	3,000	1,000	1,000	1,000	-	1,000	-	-	7,000	2,000	2,000	27,000	27,000	-
	City of Manassas	2,391,000	266,000	25,000	79,000	43,000	101,000	-	118,000	-	-	29,000	24,000	157,000	2,423,000	2,423,000	-
	Town of Alberta	-		-	-	-		-		-	-	-	-	-	-	-	-
	Town of Boydton City of Salem	16,000 1,865,000	2,000 246,000		1,000 59,000	33,000	1,000 75,000	98,000	1,000 89,000	-	-		1,000 (6,000)	1,000 118,000	17,000 1,811,000	17,000 1,811,000	
	Town of McKenney	1,865,000	240,000		-	33,000	75,000	90,000	-	-	-	-	(0,000)	110,000	3,000	3,000	
		3,000													2,200	2,000	

	Employer <u>Code</u>	VRS Group Life Plan Total	June 30, 2017 Net OPEB <u>Liability</u> 1,504,840,000	PLUS: FY 2017 Deferred <u>Inflows</u> 184,797,000	LESS: FY 2017 Deferred Outflows 17,309,000	LESS: FY 2018 Deferred Inflows Investment Experience 49,407,000	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 27,225,000	Less: FY 2018 Deferred Inflows Change In Assumptions 63,292,000	LESS: FY 2018 Deferred Inflows Change In Proportion 29,978,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience 74,251,000	PLUS: FY 2018  Deferred  Outflows Investment  Experience	PLUS: FY 2018  Deferred  Outflows  Change In <u>Assumptions</u>	PLUS: FY 2018 Deferred Outflows Change In Proportion 29,978,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 10,610,000	LESS: FY 2018 Normal Employer <u>Contributions</u> 98,530,000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	<u>Difference</u> -
September   1988   19																		
See			- 42.000	-	-	-	-	-	-	-	-	-	-	-	-	-	- 42.000	-
March   Marc						1.000	-				-	-	-	(2.000)				-
Section   Sect					9,000		22,000		-			-	18,000					-
Second							3,000							2,000				-
Mary					-				7,000		-	-	-	-				-
See   Control					-				-		-	-	-					-
Sept   March			,															
Section   Sect									2.000				6.000					
Second Procession   1,100   1,000		Town of Bridgewater		22,000	19,000									3,000	12,000	199,000	199,000	-
Control of the Control of Contr									13,000		-	-						-
Section   Property					5,000				- 7.000		-	-						-
Second									7,000		-	-	6,000					-
Second			-	-		-,	-,	-		-				(-,,	-	-		
Second			223,000	25,000	7,000	7,000	5,000	9,000		11,000			6,000	1,000	15,000	223,000	223,000	-
See					-						-	-	-					-
See New York of See New York o					4 000						-	-	2 000					-
Second   S			229,000	26,000	4,000	7,000	3,000	9,000	7,000	11,000	-		3,000	2,000	15,000	224,000	224,000	-
Part	55359		67,000	7,000	-	2,000	1,000	3,000	-	3,000		-	-		4,000	67,000	67,000	-
Second Principle   1.00			,	-,	-		-,	-,	-		-	-	-					-
Seed Conference   1900   190			68,000	8,000	-	2,000	2,000	3,000	-	4,000	-	-	6,000	2,000	6,000	75,000	75,000	-
Second			- 90 000	15.000	-	2 000	2,000	4.000	4 000	5.000	-	-	2 000	1 000	- 6,000	94.000	94.000	-
Section   Sect									4,000									
Second					14,000				3,000									-
See					-				3,000		-	-						-
Second Column   Second Colum					3,000				-		-	-	2,000					-
1 Month of Market   1,000			117,000	13,000		4,000	2,000	5,000	-	6,000	-	-		2,000	8,000	119,000	119,000	-
50.77   Town of Handfield   18,000   2,000   1,000			7.000	1.000		-	1.000								-	7.000	7.000	
Second Part   1,200   1,000					-	6,000		8,000		9,000	-	-		-	12,000			-
Second Second Component					-	-	-	1,000	-		-	-	-	-				-
Second   S			12,000	1,000	-	-	1,000	-	-	1,000	-	-	-	-	2,000	11,000	11,000	-
Section   Sect			- 50 000	10,000	-	2 000	1,000	2.000	9 000	2 000	-	-	-	(2.000)	2 000	- 54,000	54.000	-
1,000   1,00					-				8,000		-							-
Second   Components   1,000	55378			1,000		-	1,000	-					-	(1,000)				-
5313   Come of Warriane   41,000   4,000   1			103,000	11,000	-	4,000	1,000	5,000	-	5,000	-	-	5,000	2,000	7,000	109,000	109,000	-
5838   Team of Country											-							-
Seal					-				-		-	-	8,000					-
Same   Tourish					19.000								25.000					
5388   Town of Placks					,				-			-						-
5387   Town of Pulsaks   34,000   38,000   16,000   10,000   10,000   14,000   16,000   16,000   10,000   30,					-				-		-	-	-					-
5338   Town of Permoder   1,000   2,000   1,											-	-						-
5389   Town of Pembroke   19,000   2,000   - 1,000   -			342,000	38,000	16,000	11,000	5,000	14,000	14,000	16,000		-	13,000	2,000	21,000	330,000	330,000	
5539   Town of Parksley   16,00   5,000   -   1,000			19,000	2,000		1,000		1,000		1,000				(1,000)		19,000	19,000	
55322   Town of Victoria   4,000   5,000   - 1,000   1,000   2,000   - 2,000   - 2,000   - 1,000   3,000   - 4,000   - 3,000   - 5,000		Town of Parksley			-		1,000		7,000	1,000				(2,000)	1,000	11,000	11,000	-
\$538   Town of Sherandosh					-				2,000		-	-						-
55395   Town of Roand Fill					-						-	-	-					-
55395   Town of Round Hill			54,000	9,000		2,000	1,000	2,000	2,000	3,000				(1,000)	4,000	34,000	34,000	
5598   Town of Oathwille			67,000	8,000	-	2,000	1,000	3,000	-	3,000	-	-		(2,000)	4,000	66,000	66,000	-
55398   Town of Salville		Town of Kilmarnock			-				-		-	-						-
S5399   Town of Blackstone			180,000	25,000	-	6,000	3,000	8,000	4,000	9,000	-	-	3,000	1,000	11,000	186,000	186,000	-
S-5401   Southeastern Virginia Public Service Authority   478,000   67,000   - 1,000   - 1,000   - 24,000   - 24,000   - 1,0			164 000	20,000		5 000	2 000	7,000	14 000	9.000	-	-		(2.000)	10,000	160,000	160,000	-
Staff   Pittsylvania Courty Service Nathority   23,000   7,000   1,000   1,000   26,000   26,000   26,000   25,000   2					-						-	-						-
S5403   Spotsylvania Stafford-Fredericksburg Group Home Comm.   45,000   5,000   - 1,000   1,000   2,000   - 2,000   - 2,000   - 5,000   - 5,000   - 5,000   - 4,000   34,000   43,000   - 4,000   55405   Saunton Redevelopment & Housing Authority   30,000   3,000   3,000   - 2,000   1,000   - 1,000   - 1,000							-											-
Sauton Redevelopment & Housing Authority   3,0,00   3,0,00   - 1,0,00   1,0,00   1,0,00   - 1,0,0					-						-	-	-	(2,000)				-
Staff   Staf					-				3,000		-	-	5,000	-				-
5408   Charles Pinchney Jones Memorial Library   8,00   1,000   -   1,000			30,000	3,000		1,000	1,000	1,000		1,000	-		-		1,000	30,000	30,000	-
Solid   Soli			8,000	1,000		-	1,000							(1,000)		7,000	7,000	-
55412   Peinsula Airport Commission   187,000   33,000   - 6,000   3,000   8,000   17,000   9,000					-	-		-	-	-	-	-			(1,000)			-
S5413   Richmond Redevelopment & Housing Authority   679,000   76,000   19,000   21,000   12,000   27,000   34,000   32,000   -   15,000   3,000   44,000   648,000   648,000   648,000   -   55415   Chespacek Redevelopment & Housing Authority   164,000   16,000   3,000   3,000   7,000   -   8,000   -   -   4,000   11,000   -   -   -   -   -   -   -   -   -					28,000				-		-	-	51,000					-
55415   Chesapeake Redevelopment & Housing Authority   164,000   18,000   - 5,000   3,000   7,000   - 8,000   - 4,000   - 4,000   11,000   168,000   - 168,000   - 5,5416   - 1,000   -					-						-	-	-					-
55416   Alexandria Sanitation Authority   933,000   104,000   30,000   31,000   17,000   39,000   - 46,000   - 24,000   16,000   61,000   61,000   945,000   945,000   - 55418   Charlotteville Redevelopment & Housing Authority   40,000   11,000   - 2,000   6,000   2,000   - 7,000   - 3,000   47,000   47,000   - 54,000   - 7,000   - 3,000   47,000   - 7,					19,000				34,000		-	-	15,000	-,				-
55417         Norfolk Airport Authority         933,000         104,000         31,000         31,000         17,000         39,000         -         46,000         -         24,000         16,000         945,000         945,000         -           55418         Charlottesville Redevelopment & Housing Authority         40,000         1,000         -         2,000         -         7,000         -         3,000         47,000         -           55419         Inapption Redevelopment & Housing Authority         235,000         26,000         -         8,000         3,000         10,000         -         -         -         -         1,000         15,000         47,000         -           55420         Loudoun County Sanitation Authority         17,13,000         191,000         61,000         57,000         -         -         -         -         1,000         15,000         23,000         -           55421         Dudoun County Sanitation Authority         104,000         191,000         61,000         57,000         -         86,000         -         -         76,000         28,000         11,756,000         -           55422         NEV Regional Water Authority         83,000         9,000         -         5,000			164,000	18,000		5,000	3,000	7,000		8,000	-	-		4,000	11,000	168,000	168,000	-
55418 Charlottesville Redevelopment & Housing Authority         40,000         11,000         - 2,000         - 2,000         6,000         2,000         - 7,000         - 7,000         47,000         47,000         - 55419           15419 Hampton Redevelopment & Housing Authority         235,000         12,000         10,000         10,000         10,000         10,000         15,000         231,000         231,000         - 76,000         28,000         115,000         1,756,000         - 75,000         - 76,000         28,000         115,000         1,756,000         - 1,756,000         - 75,000         - 76,000         28,000         115,000         1,756,000         - 75,000         - 76,000         28,000         115,000         1,756,000         - 75,000         - 76,000         28,000         10,000         10,000         10,56,000         - 75,000         - 76,000         28,000         11,000         1,756,000         - 75,000         - 76,000         28,000         11,000         1,756,000         - 75,000         - 76,000         28,000         11,000         1,756,000         - 75,000         - 76,000         28,000         1,000         10,000         10,000         - 75,000         - 76,000         28,000         1,000         10,000         1,000         - 75,000         - 76,000			933,000	104,000	30,000	31,000	17,000	39,000	-	46,000	-	-	24,000	16,000	61,000	945,000	945,000	-
5542 Loudour County Sanitation Authority 1,713,000 191,000 61,000 57,000 32,000 73,000 - 86,000 - 76,000 28,000 115,000 1,756,000 - 55421 Darville Redevelopment & Housing Authority 104,000 11,000 - 3,000 3,000 4,000 - 5,000 1,000 6,000 105,000 105,000 - 55421 Darville Redevelopment & Housing Authority 83,000 9,000 - 3,000 2,000 4,000 - 5,000 9,000 3,000 6,000 94,000 - 94,000					-		-				-	-	7,000					-
5541 Danville Redevelopment & Housing Authority         104,000         11,000         -         3,000         3,000         -         5,000         -         -         -         1,000         6,000         105,000         -         5542           NRV Regional Water Authority         83,000         9,000         -         3,000         2,000         4,000         -         5,000         -         -         9,000         3,000         6,000         94,000         -					-				6,000		-	-						-
5542 NRV Regional Water Authority 83,000 9,000 - 3,000 2,000 4,000 - 5,000 9,000 3,000 6,000 94,000 94,000 -					61,000						-	-	76,000					-
												-	9,000					-
									32,000		-	-						-

Employe <u>Code</u>	, <u>Entity</u> VRS Group Life Plan Total	June 30, 2017 Net OPEB <u>Liability</u> 1,504,840,000	PLUS: FY 2017 Deferred <u>Inflows</u> 184.797.000	LESS: FY 2017 Deferred Outflows 17.309,000	LESS: FY 2018 Deferred Inflows Investment Experience 49.407.000	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 27.225.000	Less: FY 2018 Deferred Inflows Change In Assumptions 63.292.000	LESS: FY 2018 Deferred Inflows Change In Proportion 29.978.000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience 74.251.000	PLUS: FY 2018  Deferred  Outflows Investment  Experience	PLUS: FY 2018 Deferred Outflows Change In Assumptions	PLUS: FY 2018 Deferred Outflows Change In Proportion 29.978.000	PLUS: FY 2018 Employer OPEB Expense 10.610.000	LESS: FY 2018 Normal Employer Contributions 98.530.000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 1.518,735,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 1.518.735.000	<u>Difference</u>
	Employer Allocation	1,504,040,000	104,757,000	17,505,000	43,407,000	27,223,000	03,232,000	23,370,000	74,232,000			23,370,000	10,010,000	30,330,000	1,510,735,000	1,510,755,000	
	Hopewell Redevelopment and Housing Authority	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
	Colonial Services Board	721,000	80,000	54,000	24,000	13,000	30,000		36,000	-	-	44,000	13,000	46,000	727,000	727,000	-
55426 55427	Blacksburg-VPI Sanitation Authority Potomac River Fisheries Commission	79,000 23,000	9,000 3,000	-	2,000 1,000	2,000	3,000 1,000	-	4,000 1,000	-	-		(2,000) (2,000)	6,000 1,000	77,000 22,000	77,000 22,000	-
55428	Chesapeake Bay Bridge & Tunnel District	637.000	71.000	4.000	21.000	11.000	27.000		31,000	-	-	3.000	5.000	41.000	643.000	643.000	-
55429	Alexandria Redevelopment & Housing Authority	391,000	43,000	3,000	13,000	7,000	16,000	-	19,000			2,000	5,000	26,000	395,000	395,000	-
55430	Albemarle County Service Authority	307,000	34,000		10,000	6,000	13,000		15,000	-	-	3,000	3,000	20,000	313,000	313,000	-
55431 55432	Franklin Redevelopment & Housing Authority Bristol Redevelopment & Housing Authority	36,000 80,000	4,000 9,000	5,000	1,000 3,000	2,000	2,000 3,000		2,000 4,000	-	-	4,000	2,000 3,000	4,000 6,000	36,000 82,000	36,000 82,000	-
55432 55433	Norfolk Redevelopment & Housing Authority	1.106.000	123.000	35,000	36.000	2,000	46.000	11.000	4,000 54.000	-		29,000	12.000	72.000	1.104.000	1.104.000	-
55435	Richmond Metropolitan Authority	310,000	65,000	-	10,000	6,000	12,000	36,000	15,000		-		(6,000)	20,000	300,000	300,000	-
55436	Riverside Regional Jail	1,155,000	183,000	-	40,000	22,000	52,000	44,000	61,000	-	-	70,000	12,000	81,000	1,242,000	1,242,000	-
55439 55440	Rappahannock-Rapidan Planning District Commission Shenandoah Valley Juvenile Detention Home	25,000 236.000	6,000 26,000	14,000	1,000 8,000	1,000 5.000	1,000 11,000	2,000	1,000 13,000	-	-	3,000 28,000	8.000	1,000 17,000	29,000 256,000	29,000 256,000	-
55442	Southside Regional Library Board	250,000	26,000	14,000		5,000	11,000		13,000	-	-	28,000	8,000	17,000	250,000	236,000	-
55443	Bedford Public Library	54,000	6,000	-	2,000	1,000	2,000		3,000		-	-	(1,000)	4,000	53,000	53,000	-
55445	Chesterfield County Health Center Commission	551,000	77,000	-	16,000	8,000	20,000	82,000	24,000	-	-		(13,000)	31,000	482,000	482,000	-
55446 55447	Washington County Service Authority Rappahannock Area Community Services Board	283,000 1,567,000	35,000 174,000	109,000	9,000 52,000	6,000 28,000	12,000 66,000	3,000	14,000 78,000	-	-	96,000	4,000 32,000	17,000 104,000	289,000 1,588,000	289,000 1,588,000	-
55449	Hampton Roads Planning District Commission	252.000	47.000	109,000	9.000	4.000	11.000	15.000	13.000	-	-	10.000	32,000	17,000	266.000	266.000	-
55450	Meherrin Regional Library	21,000	2,000	-	1,000	-	1,000	,	1,000		-		(1,000)	,	21,000	21,000	-
55451	New River Valley Planning District		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55452	Northern Virginia Healthcare Center & District Home	-	-	-	-	- 7.000	-	-	- 47.000	-	-	-	-		-		-
55453 55454	Rockbridge Area Community Services Board Greensville/Emporia Department of Social Services	313,000 88.000	40,000 10.000	-	11,000 3,000	7,000 1.000	14,000 4.000	4,000	17,000 4.000		-	29,000	6,000 (2,000)	23,000 6.000	346,000 86.000	346,000 86.000	-
55455	James City Service Authority	333,000	40,000	-	11,000	6,000	14,000	2,000	17,000				4,000	21,000	340,000	340,000	-
55456	Accomack-Northampton Planning District Commission	58,000	10,000	-	2,000	1,000	2,000	3,000	3,000	-	-		(3,000)	3,000	57,000	57,000	-
55457	Harrisonburg/Rockingham Sewer Authority	127,000	14,000	-	4,000	3,000	5,000	-	6,000	-	-	-	(1,000)	9,000	125,000	125,000	-
55458 55459	Wytheville Redevelopment & Housing Authority Waynesboro Redevelopment and Housing Authority	40,000 70,000	4,000 8.000	:	1,000 2,000	1.000	2,000 2,000	15,000	2,000 3,000				(3,000)	3,000 3,000	37,000 55,000	37,000 55,000	
55460	Region Ten Community Services Board	1,708,000	190,000	23,000	57,000	31,000	73,000	-	86,000			43,000	20,000	114,000	1,749,000	1,749,000	
55462	LENOWISCO Planning District Commission	26,000	8,000		1,000		1,000	4,000	1,000	-	-		(4,000)	2,000	23,000	23,000	-
55465	Rivanna Water & Sewer Authority	376,000	42,000	8,000	13,000	7,000	16,000		19,000	-	-	15,000	6,000	25,000	389,000	389,000	-
55466 55467	Appomattox River Water Authority Campbell County Utilities and Service Authority	119,000 99,000	16,000 11,000	-	4,000 3.000	2,000 2,000	5,000 4.000	2,000	6,000 5.000	-	-	-	(3,000)	7,000 7,000	118,000 100,000	118,000	-
55469	Eastern Shore Community Services Board	397,000	44,000	14,000	13,000	7,000	17,000		20,000			11,000	8,000	27,000	402,000	402,000	-
55470	ANCHOR Commission	15,000	2,000				1,000		1,000					2,000	15,000	15,000	
55471	Central Virginia Community Services	2,247,000	307,000	-	72,000	40,000	93,000	86,000	109,000	-	-		(1,000)	145,000	2,226,000	2,226,000	-
55472 55473	District 19 Community Services Board Tidewater Transportation District	680,000 1.421.000	131,000 158.000	-	23,000 45,000	13,000 25.000	29,000 57.000	45,000 52.000	34,000 67.000	-	-	14,000	(2,000)	45,000 90.000	702,000 1.377.000	702,000 1.377.000	-
55474	Upper Occoguan Sewage Authority	1,130,000	126.000		36.000	21,000	46.000	24.000	54.000				3.000	72.000	1,114,000	1,114,000	
55475	New River Valley Juvenile Detention Home	63,000	10,000	-	2,000	1,000	3,000	2,000	3,000		-	-	(4,000)	3,000	61,000	61,000	-
55476	Rockbridge Regional Library		-	-	-		-	-	-	-	-		-		-	-	-
55477 55478	Frederick County Sanitation Authority Western Tidewater Community Services Board	272,000	30,000	14,000	9,000	5,000	12,000	-	14,000	-	-	22,000	7,000	18,000	287,000	287,000	-
55478 55479	Cumberland Mountain Community Services	840,000	94,000	46,000	29,000	16,000	37,000		44,000	-	-	78,000	23,000	59,000	892,000	892,000	-
55482	Middle Peninsula/Northern Neck Public Service Auth	1,091,000	121,000	45,000	35,000	18,000	45,000	30,000	52,000		-	37,000	9,000	68,000	1,069,000	1,069,000	-
55483	Rockbridge County Public Service Authority	32,000	4,000	-	1,000	1,000	1,000	-	2,000	-	-	-	-	3,000	32,000	32,000	-
55484 55485	Danville-Pittsylvania Mental Health Services Board Crater Youth Care Commission	781,000 99.000	87,000 14.000	31,000	26,000 3.000	14,000 2.000	33,000 4.000	2,000	39,000 5.000	-	-	30,000	13,000 3.000	53,000 8.000	793,000 102.000	793,000 102.000	-
55486	Southeastern Tidewater Manpower Authority	151,000	25,000	-	5,000	2,000	6.000	18,000	7,000	-	-		(2,000)	9,000	141,000	141,000	-
55487	Capital Regional Airport Commission	647,000	72,000	8,000	22,000	13,000	29,000		34,000	-	-	41,000	13,000	46,000	689,000	689,000	-
55488	Northwestern Community Services Board	536,000	60,000	14,000	19,000	11,000	25,000		29,000	-	-	63,000	16,000	38,000	597,000	597,000	-
55489 55491	Harrisonburg-Rockingham Community Services Board	490,000 228.000	55,000 25.000	25,000	17,000 7.000	9,000 5.000	22,000 9.000	-	25,000 11.000	-	-	44,000	12,000	33,000 15.000	520,000 227.000	520,000 227.000	-
55491	Middle Peninsula Regional Security Center Northern Neck Planning District Commission	228,000	3.000		1,000	5,000	1.000		1,000	-			(1,000)	2.000	227,000	227,000	-
55493	Planning District One Community Services Board	20,000	2,000	-	1,000	-	1,000		1,000		-	-		1,000	20,000	20,000	-
55494	Rockbridge Area Social Services Board	73,000	8,000	-	3,000	1,000	3,000	-	4,000	-	-	5,000	2,000	7,000	78,000	78,000	-
55495 55496	Dinwiddie County Water Authority	43,000 845.000	5,000 104.000	-	1,000 26.000	1,000 15.000	2,000	43.000	2,000 40.000	-	-	-	(3.000)	3,000 54,000	43,000 814.000	43,000 814.000	-
55496	Rappahannock Rapidan Community Services Valley Community Services Board	816,000	104,000		25,000	15,000	34,000 34,000	10,000	40,000		-		1,000	54,000	814,000 820,000	814,000 820,000	-
55499	Eastern Shore Public Library	16,000	2,000		1,000	-	1,000	-	1,000				2,000	1,000	18,000	18,000	
55500	Alexandria City Public Schools	661,000	74,000	-	21,000	12,000	27,000	15,000	32,000	-	-	-	2,000	43,000	651,000	651,000	-
55501	Albemarle County Public Schools	552,000	61,000	12,000	18,000	10,000	24,000	-	28,000	-	-	20,000	8,000	37,000	568,000	568,000	-
55502 55503	Alleghany Highlands Public Schools Charlottesville City Public Schools	151,000 163,000	17,000 27.000	-	5,000 5,000	2,000 3.000	6,000 7.000	6,000 13,000	7,000 8.000	-	-		(2,000)	11,000 9.000	145,000 159,000	145,000 159.000	-
55504	Amherst County Public Schools	198,000	30,000		7,000	4,000	9,000	7,000	10,000			12,000	2,000	11,000	214,000	214,000	
55505	Appomattox County Public Schools	56,000	6,000	-	2,000	1,000	2,000		3,000	-	-		(1,000)	3,000	56,000	56,000	-
55506	Arlington County Public Schools	1,631,000	182,000	75,000	56,000	32,000	72,000		85,000	-	-	144,000	41,000	113,000	1,735,000	1,735,000	
55507 55508	Augusta County Public Schools Bath County Public Schools	215,000 56,000	31,000 6,000	-	7,000 2,000	3,000 1,000	9,000 2,000	17,000 5,000	10,000 3,000	-	-	-	(2,000) (1,000)	13,000 3,000	205,000 51,000	205,000 51,000	
55508	Bedford County Public Schools  Bedford County Public Schools	443,000	58,000		14,000	9,000	18,000	14,000	22,000		-		(1,000)	27,000	441,000	441,000	
55510	Bland County Public Schools	37,000	4,000	-	1,000	1,000	1,000	6,000	2,000	-	-		(1,000)	2,000	31,000	31,000	-
55511	Botetourt County Public Schools	201,000	22,000	5,000	7,000	3,000	9,000	-	10,000	-	-	4,000	3,000	12,000	204,000	204,000	-
55512	Norfolk Public Schools	1,386,000	154,000	3,000	45,000	25,000	58,000	6,000	68,000	-	-	2,000	10,000	91,000	1,392,000	1,392,000	-
55513 55514	Petersburg City Public Schools  Buckingham County Public Schools	195,000 70.000	29,000 8.000		6,000 2.000	3,000 1.000	8,000 3.000	14,000	9,000 3.000		-		(2,000)	12,000 5.000	188,000 68.000	188,000 68.000	
55515	Radford City Public Schools	29,000	3,000	-	1,000	1,000	1,000		1,000		-		(1,000)	1,000	28,000	28,000	
55516	Caroline County Public Schools	118,000	13,000	6,000	4,000	1,000	5,000	8,000	5,000		-	5,000	1,000	8,000	110,000	110,000	
	Carroll County Public Schools	172,000	54,000	-	5,000	3,000	7,000	37,000	8,000	-	-	-	(8,000)	10,000	164,000	164,000	-
55518	Charles City County Public Schools	20,000	2,000	-	1,000	-	1,000	-	1,000	-	-	-	(1,000)	1,000	19,000	19,000	

Employer <u>Code</u>	VRS Group Life Plan Total	June 30, 2017 Net OPEB Liability 1,504,840,000	PLUS: FY 2017 Deferred <u>Inflows</u> 184,797,000	LESS: FY 2017 Deferred <u>Outflows</u> 17,309,000	LESS: FY 2018 Deferred Inflows Investment Experience 49,407,000	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 27,225,000	Less: FY 2018 Deferred Inflows Change In Assumptions 63,292,000	LESS: FY 2018 Deferred Inflows Change In Proportion 29,978,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience 74,251,000	PLUS: FY 2018  Deferred  Outflows  Investment  Experience	PLUS: FY 2018 Deferred Outflows Change In Assumptions	PLUS: FY 2018 Deferred Outflows Change In Proportion 29,978,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 10,610,000	LESS: FY 2018 Normal Employer Contributions 98,530,000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	<u>Difference</u> -
	Employer Allocation																
	Charlotte County Public Schools	55,000 1,282,000	6,000 538,000	4,000	2,000 45,000	1,000 24,000	2,000 57,000	322,000	3,000 67.000	-		3,000	(1,000) (50,000)	3,000 89,000	54,000 1,371,000	54,000 1,371,000	-
55521	Chesterfield County Public Schools Clarke County Public Schools	56,000	6,000	-	2,000	1,000	2,000	322,000	3,000		-	71,000	(2,000)	4,000	54,000	54,000	-
55522	Winchester City Public Schools	184,000	20,000	5,000	6,000	3,000	8,000		9,000		-	4,000	(1,000)	12,000	182,000	182,000	-
55523	Culpeper County Public Schools	360,000	40,000	19,000	12,000	6,000	15,000	-	18,000	-	-	15,000	4,000	24,000	361,000	361,000	-
55524 55525	Cumberland County Public Schools Dickenson County Public Schools	56,000 106,000	6,000 22,000	-	2,000 3,000	1,000 3,000	2,000 4,000	- 8,000	3,000 5,000	-	-	-	(2,000) (4,000)	3,000 7.000	55,000 104,000	55,000 104,000	-
	Dinwiddie County Public Schools	148,000	32,000		5.000	2,000	6,000	13.000	7,000		-		(5,000)	10.000	146,000	146.000	-
55528	Essex County Public Schools	52,000	6,000		2,000	1,000	2,000	,	3,000		-		(1,000)	3,000	52,000	52,000	-
55530	Covington City Public Schools	32,000	4,000	-	1,000	1,000	1,000	-	1,000	-	-	-	(3,000)	2,000	29,000	29,000	-
55531 55532	Floyd County Public Schools Fluvanna County Public Schools	123,000 189,000	14,000 26,000	-	4,000 6,000	3,000 3,000	5,000 8,000	11,000	6,000 9,000	-	-	-	4,000 (1,000)	7,000 12,000	128,000 183,000	128,000 183,000	-
55533	Chesapeake City Public Schools	1.777.000	217.000		56.000	30.000	71.000	93.000	84.000		-		(7,000)	112,000	1.709.000	1.709.000	-
55534	Virginia Beach City Public Schools	3,617,000	449,000	-	117,000	65,000	150,000	81,000	176,000		-	-	9,000	234,000	3,604,000	3,604,000	-
55535	Giles County Public Schools	30,000	3,000	-	1,000	1,000	1,000	-	1,000	-	-	-	-	1,000	30,000	30,000	-
55536 55537	Gloucester County Public Schools Goochland County Public Schools	250,000 59,000	73,000 14.000	-	8,000 2.000	4,000 1.000	10,000 3.000	47,000 7,000	12,000 3.000		-	-	(8,000) 1.000	17,000 3.000	241,000 61.000	241,000 61.000	-
55537	Grayson County Public Schools	86,000	10,000		2,000	2,000	3,000	10,000	4,000	-	-	-	(1,000)	5,000	77,000	77.000	-
55539	Greene County Public Schools	146,000	16,000	-	4,000	3,000	6,000	8,000	7,000		-	-	(1,000)	10,000	137,000	137,000	-
55540	Greensville County Public Schools	69,000	8,000	-	2,000	2,000	3,000	-	3,000	-	-	-	1,000	3,000	71,000	71,000	-
55541 55542	Halifax County Public Schools Hanover County Public Schools	146,000 425,000	28,000 104,000	-	4,000 13,000	2,000 8,000	6,000 17,000	24,000 62,000	6,000 20,000		-	-	(4,000) (11,000)	8,000 27,000	132,000 411,000	132,000 411,000	-
55542	Henrico County Public Schools  Henrico County Public Schools	425,000 57,000	6,000		2,000	1.000	2,000	62,000	3,000				1.000	3,000	411,000 59.000	411,000 59.000	
55544	Henry County Public Schools	283,000	31,000	13,000	9,000	5,000	12,000		14,000			11,000	4,000	18,000	286,000	286,000	
55545	Highland County Public Schools	19,000	2,000	-	1,000		1,000	-	1,000	-	-			1,000	19,000	19,000	-
55546	Isle of Wight County Public Schools	131,000	18,000		4,000	3,000	5,000	5,000	6,000	-	-		(1,000)	9,000	128,000	128,000	-
55548 55549	King George County Public Schools King and Queen County Public Schools	205,000 56.000	23,000 6.000	25,000	7,000 2,000	4,000 1.000	8,000 2,000	5,000	10,000 3.000			21,000	4,000 2.000	12,000 3.000	202,000 59.000	202,000 59.000	-
55550	King William County Public Schools	107,000	17,000		3,000	3,000	4,000	9,000	5,000			-	(1,000)	6,000	103,000	103,000	-
55551	Lancaster County Public Schools	70,000	8,000		2,000	1,000	3,000		3,000		-		(2,000)	5,000	68,000	68,000	-
	Lee County Public Schools	158,000	18,000	4,000	5,000	3,000	7,000		8,000		-	3,000	1,000	10,000	159,000	159,000	-
55553 55554	Loudoun County Public Schools Louisa County Public Schools	4,384,000 310,000	536,000 35,000		150,000 10,000	83,000 5.000	193,000 13,000	39,000 10,000	226,000 15,000	-	-	184,000	57,000	300,000 21,000	4,622,000 301,000	4,622,000 301,000	-
55555	Lunenburg County Public Schools	53,000	6,000		2,000	1,000	2,000	10,000	3,000		-		(2,000)	4,000	51,000	51,000	-
55556	Madison County Public Schools	63,000	7,000	-	2,000	1,000	3,000	-	3,000			3,000	1,000	3,000	68,000	68,000	-
55557	Mathews County Public Schools	64,000	7,000	-	2,000	1,000	3,000	-	3,000		-		(1,000)	3,000	64,000	64,000	-
55558 55559	Mecklenburg County Public Schools	87,000 37,000	10,000	22,000	3,000 1,000	1,000	4,000 2,000	-	4,000 2,000	-	-	18,000	5,000	6,000 3,000	88,000 37,000	88,000 37,000	-
55560	Middlesex County Public Schools Montgomery County Public Schools	476,000	4,000 53.000	-	12,000	6.000	15,000	113,000	18,000		-		(18,000)	25,000	358.000	358,000	-
55562	Nelson County Public Schools	129,000	14,000		4,000	3,000	5,000	,	6,000		-		-	7,000	130,000	130,000	-
55563	New Kent County Public Schools	99,000	11,000	-	3,000	2,000	4,000	-	5,000	-	-	-	2,000	8,000	100,000	100,000	-
55565	Northampton County Public Schools	81,000	9,000	-	3,000	1,000	3,000	-	4,000	-	-	-	(1,000)	7,000	79,000	79,000	-
55566 55567	Northumberland County Public Schools Nottoway County Public Schools	58,000 79.000	6,000 9.000	-	2,000 2.000	1,000 2.000	2,000 3.000	6.000	3,000 4.000	-	-	-	-	4,000 6.000	58,000 73.000	58,000 73.000	
55568	Orange County Public Schools	249,000	36,000		8,000	5,000	10,000	6,000	12,000			-	(2,000)	17,000	249,000	249,000	
55569	Page County Public Schools	149,000	24,000		5,000	3,000	6,000	6,000	7,000				(2,000)	9,000	149,000	149,000	-
55570	Patrick County Public Schools	144,000	16,000	-	5,000	2,000	6,000		7,000	-	-	-	(2,000)	9,000	143,000	143,000	-
55571 55572	Pittsylvania County Public Schools Powhatan County Public Schools	232,000 140.000	26,000 20,000		7,000 4,000	5,000 3,000	9,000 6,000	9,000 9.000	11,000 7,000	-	-		(1,000)	15,000 8,000	224,000 136,000	224,000 136.000	-
55573	Prince Edward County Public Schools	48.000	8.000	-	2.000	3,000	2.000	2.000	2,000		-		(1,000)	3,000	48.000	48.000	-
55574	Prince George County Public Schools	323,000	39,000	-	10,000	5,000	12,000	30,000	14,000		-	-	(4,000)	20,000	295,000	295,000	-
55576	Prince William County Public Schools	4,616,000	514,000	65,000	151,000	83,000	193,000	20,000	227,000	-	-	53,000	40,000	301,000	4,637,000	4,637,000	-
55577 55578	Pulaski County Public Schools Rappahannock County Public Schools	177,000 55.000	34,000 6.000	-	6,000 2,000	3,000 1,000	8,000 2,000	12,000	9,000 3,000	-	-	-	2,000 (2,000)	11,000 3.000	182,000 54.000	182,000 54.000	-
55578	Richmond County Public Schools	55,000	1.000		2,000	1,000	2,000		3,000	-			(1,000)	(1,000)	6.000	6.000	-
55580	Roanoke County Public Schools	250,000	36,000		8,000	5,000	10,000	6,000	12,000		-		(1,000)	16,000	252,000	252,000	
55581	Rockbridge County Public Schools	111,000	22,000	-	3,000	3,000	4,000	15,000	5,000	-	-	-	(2,000)	6,000	105,000	105,000	-
55582	Rockingham County Public Schools	651,000	90,000	-	21,000	12,000	27,000	23,000	32,000	-	-	•	-	41,000	649,000	649,000	-
55583 55584	Russell County Public Schools Scott County Public Schools	216,000 179.000	29,000 20.000	-	7,000 6.000	3,000 3.000	9,000 7.000	12,000 6.000	10,000 9.000		-		(1,000)	13,000 11.000	210,000 175.000	210,000 175.000	-
55585	Shenandoah County Public Schools	300,000	45,000		9,000	5,000	12,000	28,000	14,000			-	(3,000)	17,000	285,000	285,000	
55586	Smyth County Public Schools	182,000	25,000		6,000	3,000	7,000	13,000	9,000		-		(2,000)	11,000	174,000	174,000	-
55587	Southampton County Public Schools	75,000	8,000	5,000	2,000	1,000	3,000	10,000	3,000		-	4,000	(1,000)	4,000	64,000	64,000	-
55588 55589	Spotsylvania County Public Schools Stafford County Public Schools	751,000 690.000	94,000 77.000		24,000 23.000	14,000 12,000	31,000 29.000	21,000	36,000 34,000	-	-		5.000	48,000 46,000	743,000 696.000	743,000 696.000	-
55590	Surry County Public Schools	78.000	9,000		2.000	2.000	3,000	-	4.000		-		(1,000)	7.000	76.000	76.000	-
55591	Sussex County School Board	71,000	19,000		2,000	2,000	3,000	9,000	4,000		-		(=,===)	6,000	72,000	72,000	-
55592	Tazewell County Public Schools	320,000	48,000	-	10,000	5,000	13,000	29,000	15,000	-	-	-	(3,000)	20,000	303,000	303,000	-
55593	Warren County Public Schools	162,000	18,000	-	5,000	2,000	7,000	7,000	8,000	-	-	-	(2.005)	11,000	156,000	156,000	
55595 55596	Washington County Public Schools Westmoreland County Public Schools	221,000 60,000	25,000 7,000		7,000 2,000	3,000 1,000	9,000 2,000	14,000 3,000	10,000 3,000	-	-		(2,000) (1,000)	12,000 4.000	209,000 57,000	209,000 57.000	-
55597	Wise County Public Schools	130,000	22,000	-	4,000	2,000	5,000	18,000	6,000	-	-		(2,000)	9,000	118,000	118,000	
55598	Wythe County Public Schools	108,000	12,000	5,000	4,000	1,000	5,000	-	5,000	-	-	4,000	1,000	7,000	108,000	108,000	-
55599	York County Public Schools	527,000	74,000	-	17,000	9,000	22,000	27,000	25,000	-	-	-	(2,000)	33,000	516,000	516,000	-
55600 55601	Accomack County Public Schools Bristol VA Public Schools	241,000 35,000	27,000 4,000	3,000	8,000 2,000	4,000 2,000	10,000 3,000	6,000	12,000 4,000		-	38,000	1,000 9,000	16,000 6,000	237,000 74,000	237,000 74,000	-
55601 55602	Bristol VA Public Schools Buena Vista City Public Schools	35,000 27.000	4,000 3.000	3,000	1,000	1,000	1,000	-	1.000	-	-	38,000	2.000	6,000	74,000 30.000	74,000 30.000	
55603	Amelia County Public Schools	69,000	12,000	-	2,000	1,000	3,000	3,000	3,000	-	-		(1,000)	4,000	70,000	70,000	-
	Danville City Public Schools	145,000	21,000	-	5,000	3,000	6,000	4,000	8,000	-	-	8,000	1,000	11,000	154,000	154,000	-
	Franklin City Public Schools	36,000	4,000	-	1,000	1,000	1,000	-	2,000	-	-	-	(2,000)	4,000	33,000	33,000	-
55608	Harrisonburg City Public Schools	158,000	21,000	-	6,000	3,000	7,000	2,000	8,000	-	-	13,000	3,000	12,000	173,000	173,000	

Employe <u>Code</u>	VRS Group Life Plan Total	June 30, 2017 Net OPEB <u>Liability</u> 1,504,840,000	PLUS: FY 2017 Deferred <u>Inflows</u> 184,797,000	LESS: FY 2017 Deferred Outflows 17,309,000	LESS: FY 2018 Deferred Inflows Investment Experience 49,407,000	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 27,225,000	Less: FY 2018 Deferred Inflows Change In <u>Assumptions</u> 63,292,000	Deferred Inflows Change In Proportion 29,978,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience 74,251,000	PLUS: FY 2018  Deferred  Outflows Investment  Experience	PLUS: FY 2018 Deferred Outflows Change In Assumptions	PLUS: FY 2018  Deferred  Outflows  Change In  Proportion  29,978,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 10,610,000	LESS: FY 2018 Normal Employer <u>Contributions</u> 98,530,000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 1,518,735,000	Difference -
	Employer Allocation																
	Hopewell City Public Schools	153,000	17,000	-	5,000	3,000	7,000		8,000	-	•	8,000	3,000	10,000	164,000	164,000	-
55610 55611	Lynchburg City Public Schools Fauquier County Public Schools	307,000 609,000	47,000 68,000	15,000	10,000 19,000	5,000 11,000	13,000 25,000	14,000 16,000	15,000 29,000	-		12,000	(1,000) 4,000	20,000 38,000	306,000 598,000	306,000 598,000	-
55612	Brunswick County Public Schools	93,000	10,000	13,000	3,000	1,000	4,000	3,000	4,000		-	12,000	4,000	6,000	90,000	90,000	-
55613	PD Pruden Vocational-Technical Center	5,000	1,000		-	-,	-	5,000	-				(1,000)	-	,	-	
55614	Portsmouth City Public Schools	638,000	93,000	-	20,000	11,000	26,000	40,000	30,000	-	-		(4,000)	39,000	621,000	621,000	-
55615	Campbell County Public Schools	252,000	28,000		8,000	5,000	11,000		12,000	-	-	-	4,000	16,000	256,000	256,000	-
55616	Richmond Public Schools	815,000	137,000		27,000	14,000	35,000	38,000	41,000	-	-	7,000	(1,000)	56,000	829,000	829,000	-
55617 55619	Roanoke City Schools Staunton City Public Schools	262,000 87.000	29,000 10.000	5,000	10,000 3.000	5,000 1.000	12,000 4.000	-	14,000 4,000	-	-	30,000	8,000 3.000	18,000 6.000	293,000 90.000	293,000 90.000	-
55620	Suffolk City Public Schools	539.000	60.000	6.000	18.000	9.000	23.000		26.000			5.000	2,000	35.000	541.000	541.000	-
55622	Craig County Public Schools	26,000	3,000		1,000		1,000		1,000		-		(2,000)	1,000	25,000	25,000	-
55623	Martinsville City Public Schools	38,000	4,000	-	1,000	1,000	2,000	-	2,000	-	-		-	1,000	39,000	39,000	-
55624	Appomattox Regional Governor's School	8,000	1,000	-	-	1,000	-	-	-	-	-	-			8,000	8,000	-
55625 55632	Colonial Heights City Public Schools Manassas City Public Schools	102,000 283.000	11,000 71.000	6,000	3,000 9.000	2,000 5.000	4,000 11.000	42,000	5,000 13.000			5,000	2,000 (7.000)	8,000 18.000	102,000 275.000	102,000 275.000	
55633	Franklin County Public Schools	436,000	49.000	7,000	14.000	9.000	18.000	42,000	22.000		-	6,000	6,000	30.000	441.000	441.000	-
55634	Frederick County Public Schools	700,000	78,000		23,000	13,000	29,000		35,000	-	-	-	4,000	46,000	706,000	706,000	-
55635	Salem City Public Schools	103,000	12,000	3,000	3,000	2,000	4,000	-	5,000	-	-	2,000	-	8,000	102,000	102,000	-
55636 55637	Manassas Park City Public Schools	104,000	15,000		3,000	3,000	4,000	2,000	5,000	-	-		1,000	8,000	105,000	105,000	-
55637 55708	Newport News Public Schools Waynesboro City Public Schools	648,000 65,000	72,000 7,000	88,000 3,000	26,000 2,000	14,000 1,000	33,000 3,000	-	38,000 3,000	-	-	196,000 2,000	45,000 2,000	51,000 3,000	787,000 67,000	787,000 67,000	
55710	Valley Vocational-Technical Center	5,000	1.000	3,000	2,000	1,000	3,000		3,000		-	2,000	2,000	3,000	6,000	6,000	-
55711	New Horizons Regional Education Center	20,000	2,000	-	1,000		1,000	-	1,000		-	5,000	1,000	2,000	25,000	25,000	-
55713	Galax City Public Schools	40,000	4,000	-	1,000	1,000	2,000	-	2,000	-	-			1,000	41,000	41,000	-
55714	Norton City Public Schools	19,000	2,000		1,000	-	1,000		1,000	-	-	-	(2,000)	1,000	17,000	17,000	-
55802 55803	Williamsburg-James City County Public Schools Poquoson City Public Schools	444,000 45.000	53,000 5.000	-	14,000 1,000	7,000 1.000	18,000 2.000	22,000	21,000 2.000	-	-	-	(1,000)	28,000 3.000	428,000 42.000	428,000 42.000	-
55806	Fredericksburg City Public Schools	105.000	12.000		3,000	2.000	4.000		5.000				(2,000)	9.000	102.000	102.000	
55807	Hampton City Public Schools	318,000	53,000	-	11,000	6.000	14,000	15,000	17,000		-	19,000	3,000	22,000	342,000	342,000	-
55813	Buchanan County Public Schools	176,000	37,000	-	5,000	3,000	7,000	27,000	8,000		-	,	(5,000)	11,000	163,000	163,000	-
55814	Jackson River Technical Center	6,000	1,000	-		1,000	-	-	-	-	-	-		-	6,000	6,000	-
55815	Northern Neck Regional Vocational Center	3,000			-	-		-	·	-	-				3,000	3,000	-
55862 55863	Crater Criminal Justice Training Academy Central Shenandoah Criminal Justice Training Academy	7,000 14,000	1,000 2,000	7,000 14,000	1,000	1.000	1,000 1,000	-	1,000		-	19,000 28,000	4,000 5,000	1,000 2,000	22,000 31.000	22,000 31,000	-
55864	New River Valley Emergency Comm Regional Authority	123,000	14,000	121,000	4,000	2,000	5,000		6,000			28,000 99,000	23,000	9,000	124,000	124,000	-
55865	Maury Service Authority	51,000	6,000	50,000	2,000	1,000	2,000		3,000			47,000	10,000	5,000	57,000	57,000	
55866	Hampton Roads Transportation Accountability Commission	20,000	2,000	13,000	1,000	-	1,000		1,000		-	11,000	2,000	1,000	20,000	20,000	
55867	Pamunkey Regional Library	88,000	10,000	6,000	3,000	2,000	4,000	-	5,000	-	-	11,000	3,000	8,000	94,000	94,000	-
55868	Northern Virginia Transportation Authority	75,000	8,000	17,000	3,000	1,000	4,000		4,000	-	-	22,000	5,000	5,000	84,000	84,000	-
55869 55870	RSW Regional Jail Authority Bedford Regional Water Authority	355,000 215,000	81,000 24,000	10,000	12,000 7,000	7,000 5,000	15,000 9,000	33,000	18,000 11,000	-	-	10,000 16,000	(3,000) 6,000	24,000 14,000	370,000 227,000	370,000 227.000	
55871	Portsmouth Redevelopment and Housing Authority	288,000	51,000	10,000	9,000	5,000	12,000	24,000	14,000			10,000	(2,000)	18,000	283,000	283,000	-
55872	Southwest Regional Recreation Authority	18,000	2,000	3,000	1,000	1,000	1,000		2,000		-	17,000	4,000	3,000	34,000	34,000	-
55873	Roanoke Redevelopment and Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55874	Meherrin Regional Jail Authority	406,000	81,000	-	13,000	7,000	16,000	43,000	19,000	-	-	-	(7,000)	25,000	395,000	395,000	-
55875 55876	Woodway Water Authority Bristol Virginia Utilities Authority (BVU)	17,000 615,000	2,000 108,000	-	1,000 19,000	10,000	1,000 24,000	72,000	1,000 28,000	-	-	-	(10,000)	1,000 36,000	17,000 580,000	17,000 580,000	-
55877	Washington Metropolitan Area Transit Commission	615,000	108,000	-	19,000	10,000	24,000	72,000	28,000	-	-		(10,000)	30,000	360,000	380,000	-
55878	Mount Rogers Community Services Board	1,733,000	193,000	83,000	59,000	32,000	75,000		88,000	-	-	119,000	38,000	117,000	1,805,000	1,805,000	-
55879	Lonesome Pine Soil & Water Conservation District	2,000	-	-	-	-	-	-	-	-	-	-	1,000	-	3,000	3,000	-
55880	Big Sandy Soil & Water Conservation District			-						-	-						-
55881 55882	Virginia's Region 2000 Local Government Council Middle Peninsula Planning District Commission	122,000 20,000	30,000 5.000	-	5,000 1.000	2,000 (1.000)	6,000 1.000	13,000 7.000	7,000 1.000	-		16,000	1,000 (2,000)	10,000	140,000 16.000	140,000 16.000	-
55883	Western Virginia Regional Jail Authority	636,000	78.000		21,000	12.000	27.000	6.000	32.000	-	-	6.000	5.000	43.000	648.000	648.000	-
55884	Halifax Service Authority	98,000	11,000	-	3,000	2,000	4,000	3,000	5,000		-	-	-	8,000	94,000	94,000	-
55886	Russell County Public Service Authority	33,000	4,000	-	1,000	-	2,000	-	2,000	-	-	-	3,000	3,000	36,000	36,000	-
55887	Piedmont Community Services Board	802,000	97,000		28,000	15,000	35,000	6,000	41,000	-	-	35,000	10,000	55,000	846,000	846,000	-
55888 55889	Blue Ridge Behavioral Health Care	1,079,000	120,000	8,000	36,000	20,000	47,000	-	55,000	-	-	31,000	15,000	72,000	1,117,000	1,117,000	-
55899	Skyline Soil and Water Conservation District Middle River Regional Jail Authority	525,000	58,000	24,000	18,000	10,000	23,000		27,000			43,000	12,000	36,000	554,000	554,000	-
55891	Tidewater Soil and Water Conservation District	-	-	- ,,		,	,					-	,	-	-	-	
55892	Big Stone Gap Redevelopment and Housing Authority		-	-	-	-	-		-	-	-		-	-		-	-
55893	Eastern Shore Soil and Water Conservation District	13,000	2,000			-	1,000		1,000	-	-	-		1,000	14,000	14,000	-
55894	Town of Boykins			-					-	-	-	-	-				-
55895 55896	Town of Gordonsville Virginia Resources Authority	54,000 110.000	11,000 12.000	-	2,000 3.000	1,000 3.000	2,000 4.000	4,000 7,000	3,000 5.000	-			(2,000)	3,000 6.000	54,000 104.000	54,000 104.000	
55897	Prince William County Services Authority	1,814,000	202,000	43,000	63,000	36,000	81,000	7,000	95,000		-	145,000	43,000	125,000	1,951,000	1,951,000	-
55898	Western Virginia Water Authority	804,000	89,000	43,000	26,000	15,000	34,000	-	40,000	-	-	35,000	16,000	53,000	813,000	813,000	
55899	Shenandoah Valley Regional Airport Commission	50,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	2,000	4,000	52,000	52,000	
55900	Alleghany Highlands Community Services Board	237,000	32,000	-	8,000	4,000	10,000	5,000	12,000	-	•	•	1,000	16,000	239,000	239,000	-
55901 55902	Brunswick Industrial Development Authority	10,000	1,000		-	1,000	-	3,000		-	-	-	(1,000)		6,000	6,000	-
55902 55904	Northern Neck-Essex County Group Home Commission Highlands Juvenile Detention Center Commission	155.000	22.000	-	5.000	3.000	6.000	7.000	7,000	-	-		(1.000)	9.000	153.000	153.000	
55905	Goochland-Powhatan Community Services Board	189,000	21,000	8,000	6,000	3,000	8,000	5,000	9,000	-		6,000	2,000	12,000	185,000	185,000	
55906	Suffolk Redevelopment and Housing Authority	89,000	23,000		3,000	2,000	4,000	11,000	5,000	-	-	5,000	-	8,000	94,000	94,000	-
55908	Lee County Redevelopment and Housing Authority	24,000	3,000	-	1,000		1,000	-	1,000	-	-	-	1,000	2,000	25,000	25,000	
55909	Henry County Public Service Authority	187,000	21,000	-	6,000	3,000 1.000	8,000	-	9,000	-	-	-	(1,000)	13,000	186,000 40.000	186,000 40.000	
55910 55911	Southside Planning District Commission Industrial Development Authority	39,000 60,000	4,000 7,000	5,000	1,000 2,000	1,000	2,000 3,000	-	2,000 3,000	-	-	4,000	2,000	1,000 4,000	40,000 61,000	40,000 61,000	
	Augusta County Service Authority	427,000	47,000	11,000	14,000	8,000	18,000		21,000			9,000	6,000	28,000	431,000	431,000	
	•																

Employer <u>Code</u>	Entity	June 30, 2017 Net OPEB <u>Liability</u>	PLUS: FY 2017 Deferred <u>Inflows</u>	LESS: FY 2017 Deferred Outflows	LESS: FY 2018 Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Less: FY 2018 Deferred Inflows Change In Assumptions	LESS: FY 2018 Deferred Inflows Change In Proportion	PLUS: FY 2018  Deferred  Outflows  Expected  vs Actual  Experience	PLUS: FY 2018  Deferred  Outflows Investment  Experience	PLUS: FY 2018  Deferred  Outflows  Change In  Assumptions	PLUS: FY 2018  Deferred  Outflows  Change In  Proportion	PLUS: FY 2018 Employer OPEB Expense	LESS: FY 2018  Normal  Employer  Contributions	Calculated June 30, 2018 Net OPEB <u>Liability</u>	Actual June 30, 2018 Net OPEB Liability	<u>Difference</u>
	VRS Group Life Plan Total  Employer Allocation	1,504,840,000	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,978,000	74,251,000	-	-	29,978,000	10,610,000	98,530,000	1,518,735,000	1,518,735,000	
55914	Rappahannock Juvenile Detention Commission	270.000	30.000	4,000	9.000	5.000	11.000		13.000			3,000		18.000	269.000	269,000	
55915	Cumberland Plateau Regional Housing Authority	41,000	5,000	-	1,000	1,000	2,000		2,000		-	-	2,000	2,000	44,000	44,000	
	Bedford County Public Service Authority	83.000	9.000	5.000	3.000	1.000	3.000	5,000	4.000	-	-	4.000	1.000	5.000	- 79.000	- 79.000	-
55918	Amherst County Service Authority Pepper's Ferry Regional Wastewater Treatment Authority	88,000	17,000	5,000	3,000	1,000	3,000	14,000	4,000	-	-	4,000	(2,000)	7,000	79,000	79,000	-
55920	Rappahannock Regional Jail Authority	1,158,000	182,000	-	36,000	21,000	46,000	94,000	54,000		-		(11,000)	71,000	1,115,000	1,115,000	-
55921 55922	Thomas Jefferson Planning District Commission Piedmont Regional Jail	44,000 367,000	5,000 41,000	11,000	2,000 13,000	1,000 7,000	2,000 16,000		2,000 19,000	-	-	6,000 25,000	1,000 8,000	2,000 25,000	51,000 388,000	51,000 388,000	-
55923	Nelson County Services Authority	76,000	8,000	- 11,000	2,000	2,000	3,000		4,000			25,000	(1,000)	6,000	74,000	74,000	-
55924	Coeburn-Norton-Wise Regional Water	47,000	5,000	-	1,000	1,000	2,000	-	2,000	-	-	•	(2,000)	3,000	45,000	45,000	-
55925 55926	Fauquier County Water & Sanitation Authority Scott County Soil & Water Conservation District	241,000 11.000	27,000 1,000	13,000	8,000	4,000 1,000	10,000	3,000	12,000	-	-	11,000	3,000 (1,000)	16,000	240,000 10.000	240,000 10.000	-
55927	New River Resource Authority	86,000	9,000	-	3,000	2,000	3,000		4,000	-	-		(2,000)	5,000	84,000	84,000	-
55928	Scott County Water & Sewage Authority	68,000	8,000	-	2,000	1,000	3,000		3,000	-	-	-	1,000	4,000	70,000	70,000	-
55929 55930	Greensville County Water & Sewer Authority Petersburg Redevelopment & Housing Authority	95,000 94,000	11,000 15.000		3,000 3.000	1,000 2.000	4,000 4,000	5,000 4,000	4,000 5.000		-		(2.000)	6,000 6.000	91,000 93,000	91,000 93.000	
55931	Central Rappahannock Regional Library	332,000	48,000	-	11,000	6,000	15,000	9,000	17,000		-	12,000	2,000	22,000	348,000	348,000	-
55932	Virginia Coalfield Economic Development Authority	25,000	3,000		1,000		1,000	-	1,000	-	-			2,000	25,000	25,000	-
55933 55934	Central Virginia Regional Jail Thomas Jefferson Soil & Water Conservation District	472,000 35,000	53,000 4,000	69,000	15,000 1,000	9,000 1,000	20,000 1,000	-	23,000 2,000	-	-	56,000	16,000 (3,000)	31,000 3,000	476,000 32,000	476,000 32,000	-
55936	Piedmont Planning District Commission				-	-	-		-		-		-	-	-		-
55937 55938	Wythe-Grayson Regional Library	21,000 13,000	2,000 1,000	4,000	1,000	-	1,000 1,000	-	1,000 1,000	-	-	3,000	1,000	1,000 1,000	21,000 15,000	21,000 15,000	-
55938	Colonial Soil & Water Conservation District Rivanna Solid Waste Authority	36.000	4,000	6,000	1,000	1,000	1,000		2,000	-	-	5,000	3,000	3,000	36.000	36.000	-
55940	Monacan Soil & Water Conservation District	12,000	1,000	-	-	-	1,000	-	1,000	-	-	•	-	1,000	12,000	12,000	-
55941 55942	Robert E. Lee Soil & Water Conservation District Virginia Soil & Water Conservation	13.000	1.000	-	-	-	1.000	-	1.000	-	-	-	-	-	14.000	14.000	-
55942 55944	Central Virginia Waste Management Authority	43,000	5,000	-	1,000	1,000	2,000		2,000				(1,000)	2,000	43,000	43,000	-
55945	Lonesome Pine Regional Library	68,000	12,000	-	2,000	1,000	3,000	6,000	3,000	-	-	-	(2,000)	4,000	65,000	65,000	-
55946 55947	Virginia Peninsulas Public Service Authority Tidewater Regional Group Home Commission	124,000 198.000	14,000 22,000	6.000	4,000 6.000	2,000 3.000	5,000 8.000	3,000 13.000	6,000 9.000	-	-	- 5.000	(1,000)	8,000 12.000	122,000 185.000	122,000 185.000	-
55947	Virginia Highlands Airport Commission	198,000	2,000	6,000	1,000	3,000	1,000	13,000	1,000			5,000	(1,000)	1,000	19,000	185,000	-
55949	Western Tidewater Regional Jail	572,000	64,000	4,000	19,000	11,000	24,000	-	29,000	-	-	12,000	7,000	39,000	587,000	587,000	-
55950 55951	Scott County Redevelopment & Housing Authority	23,000 49.000	9,000 6.000	-	1,000 2,000	1.000	1,000 2.000	5,000	1,000 2.000	-	-	-	(3,000) (1,000)	2,000 2.000	21,000 49.000	21,000 49.000	-
55951	Handley Regional Library Northern Neck Regional Jail	49,000 265,000	34,000		9,000	5,000	11,000	3,000	13,000				1,000)	17,000	49,000 268,000	268,000	-
55953	Montgomery Regional Solid Waste Authority	54,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	•		4,000	54,000	54,000	-
55954 55955	Potomac & Rappahannock Transportation Comm Giles County Public Service Authority	703,000 35,000	78,000 15.000	51,000	23,000 1.000	12,000 1.000	30,000 1,000	9,000	35,000 2.000	-		42,000	13,000 (4,000)	46,000 2.000	709,000 34.000	709,000 34,000	-
55956	South Central Wastewater Authority	132,000	15,000	-	5,000	2,000	6,000	-	7,000	-	-	5,000	2,000	9,000	139,000	139,000	-
55957	Wise County Redevelopment and Housing Authority	52,000	6,000	-	2,000	1,000	2,000	-	3,000	-	-	-	(1,000)	3,000	52,000	52,000	-
55958 55959	Prince William Soil & Water Conservation District Hampton Roads Regional Jail Authority	16,000 965,000	2,000 135.000		31,000	17,000	1,000 39,000	50.000	1,000 46,000				(2,000)	1,000 61,000	15,000 945.000	15,000 945.000	
55960	Russell County Water & Sewage Authority	28,000	3,000	3,000	1,000		1,000	8,000	1,000		-	2,000	(3,000)	-	21,000	21,000	-
55961	Pamunkey Regional Jail	459,000	71,000	-	15,000	9,000	19,000	16,000	23,000	-	-		(3,000)	30,000	461,000	461,000	-
55962 55963	Charlottesville - Albemarle Airport Authority Virginia Peninsula Regional Jail	140,000 403.000	16,000 59.000	-	5,000 13.000	3,000 7.000	6,000 17.000	19.000	7,000 20.000	-	-	7,000	2,000	11,000 27.000	147,000 399.000	147,000 399.000	-
55964	Virginia Biotechnology Research Park Authority	43,000	5,000	3,000	1,000	1,000	2,000	-	2,000		-	2,000	2,000	3,000	44,000	44,000	-
55965	Peumansend Creek Regional Jail	305,000	118,000	-	38.000	22.000	49.000	354,000	- 58.000	-	-		(69,000)	77.000	1.182.000	1.182.000	-
55966 55967	Blue Ridge Regional Jail Authority Rockingham Regional Library	1,191,000 52,000	193,000 6.000	5,000	38,000 2,000	1,000	49,000 2,000	68,000	3,000	-	-	4,000	(6,000) 4,000	3,000	1,182,000	1,182,000 56,000	-
55968	Albemarle-Charlottesville Regional Jail	615,000	68,000	10,000	20,000	11,000	26,000	3,000	30,000	-	-	8,000	5,000	40,000	616,000	616,000	-
55969 55970	Culpeper Soil & Water Conservation District	41,000 710.000	5,000 91,000	7,000	1,000 23.000	1,000 13.000	2,000 30.000	10.000	2,000 35.000	-	-	6,000	(2,000)	2,000 46.000	39,000 714.000	39,000 714.000	-
55970	New River Valley Regional Jail Sussex Service Authority	71,000	8.000	-	2,000	2,000	3,000	10,000	4,000	-	-		2,000	46,000 5.000	714,000	73,000	-
55972	Big Water Soil & Water Conservation District	-	-		-	-	-		-		-		-	-	-	-	-
55973 55974	Peter Francisco Soil & Water Conservation District Peaks of Otter Soil & Water Conservation District	7,000	1,000	-	-	-	-	3,000	-	-	-	-	(1,000)	1,000	3,000	3,000	-
55975	New River Soil & Water Conservation District	7,000	1,000			1,000		3,000					(1,000)	1,000	7,000	7,000	-
	Southside Regional Jail	152,000	22,000		5,000	3,000	6,000	7,000	7,000		-		(1,000)	9,000	150,000	150,000	-
55978 55979	Evergreen Soil & Water Conservation District Roanoke Higher Education Authority	9,000 69,000	1,000 8.000	-	2.000	1,000 1.000	3.000	-	3.000	-	-	-	(2.000)	3.000	9,000 69.000	9,000 69.000	-
55981	John Marshall Soil & Water Conservation District	23,000	3,000	-	1,000	1,000	1,000		1,000	-			(2,000)	1,000	22,000	22,000	-
55982	Daniel Boone Soil & Water Conservation District	10,000	1,000	-	-	1,000	-	-	1,000	-	-	-	1,000	1,000	11,000	11,000	-
55983 55984	Southside Community Services Board Northern Shenandoah Valley Regional Commission	560,000 40,000	62,000 5.000	9,000	18,000 1,000	9,000 1,000	23,000 2,000	18,000	27,000 2.000	-	-	7,000	3,000	36,000 3,000	546,000 40.000	546,000 40.000	-
55985	Tazewell Soil & Water Conservation District	7,000	1,000	-	-	1,000	-		-	-	-	-	2,000	3,000	9,000	9,000	-
55987	Richmond Regional Planning District Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
55988 55989	Henricopolis Soil & Water Conservation District Piedmont Regional Juvenile Detention Center	10,000 45,000	1,000 5,000		2,000	1,000 1,000	2,000	-	2,000	-	-	3,000	1,000	1,000	10,000 50,000	10,000 50,000	
55990	Roanoke River Service Authority	23,000	3,000	-	1,000	- 1,000	1,000	-	1,000	-	-	3,000		2,000	23,000	23,000	
	Lee County Public Service Authority	48,000	5,000		2,000		2,000	-	2,000	-	-	-	(2,000)	2,000	47,000	47,000	-
55992 55993	Blue Ridge Juvenile Detention Center Ferrum Water & Sewage Authority	148,000	17,000	3,000	5,000	3,000	7,000	-	8,000	-	-	11,000	4,000	9,000	161,000	161,000	
55993 55994	Wise County Public Service Authority	79,000	9,000	3,000	3,000	1,000	3,000		4,000	-	-	2,000	2,000	6,000	80,000	80,000	
55995	Holston River Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55996 55997	New River Valley Community Services Board Institute for Advanced Learning and Research	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55998	Southwest Virginia Regional Jail Authority	1,220,000	192,000	-	40,000	22,000	51,000	46,000	60,000	-	-	-	(4,000)	81,000	1,228,000	1,228,000	-
55999	Clinch Valley Soil & Water Conservation District	7,000	1,000	-	498.000	1,000	- 638,000	- 387 000	749.000	-	-	-		(1,000)	8,000	8,000	-
59212	City of Norfolk - Insurance Only Employees	15,474,000	1,854,000	-	498,000	275,000	638,000	387,000	749,000	-	-	-	31,000	993,000	15,317,000	15,317,000	-

Part	For the Plan Year Ended and Measurement Date of June 30, 2018																	
Section   1968   1968   1968   1968   1968   1968   1969		VRS Group Life Plan Total	Net OPEB <u>Liability</u>	Deferred Inflows	Deferred Outflows	Deferred Inflows Investment <u>Experience</u>	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment	Deferred Outflows Change In	Deferred Outflows Change In Proportion	Employer OPEB <u>Expense</u>	Normal Employer Contributions	June 30, 2018 Net OPEB <u>Liability</u>	June 30, 2018 Net OPEB <u>Liability</u>	<u>Difference</u> -
Part	50214		242 000	112 000		6.000	4.000	9.000	110 000	9.000				(24 000)	12.000	101.000	191 000	
Column   C												-						
Mary																		-
Property of the Property of	59617	Roanoke City Schools - Insurance Only Employees																-
Color   Colo	70156	Department of State Police										-	-			51,000		-
The content of the	70203	Woodrow Wilson Rehabilitation Center	26,000	3,000	-	1,000	1,000	1,000		1,000		-		3,000	-	30,000	30,000	-
Section   Sect									3,000		-	-						-
Second profession of the content o					12,000				-		-	-	10,000					-
Mary   Mary Mary Mary   Mary Mary   Mary Mary Mary Mary Mary Mary Mary Mary											-	-		(1,000)				-
Mary									3,000					(1.000)				-
Fig.   Section of the property   1,000   1,0									3 000									
Process   Proc			. ,	,	.,	.,	,	,	3,000	,		_	.,	.,	,	. ,	. ,	_
Second	70215		65,000	7,000			2,000	3,000		4,000		-	14,000		4,000	75,000	75,000	-
Second Composition Science   17,000   20,000   4,000   4,000   4,000   4,000   4,000   1,000	70216	James Madison University	119,000	13,000		4,000	2,000	5,000		6,000		-		3,000	9,000	121,000	121,000	-
		,							11,000		-							-
Moderal March Carlogs									-		-	-						-
Communic Memory Communic Mem						11,000	6,000		-		-	-						-
Section					4,000	2 000	2 000					-	3,000					-
Composition									8,000									
Part			,	-,		-,	-,	-,	8.000	-,		-	25,000	(-,)	-,	,	,	
Patient Wings Communify College   1,000   1,													,	-,				-
				1,000		-		-	-			-		-				-
Page   Ban Mange Communing Cisples   5,000   1,000	70283	J. Sargeant Reynolds Community College	47,000	11,000	-	2,000		2,000	5,000	2,000	-	-		(1,000)	2,000	48,000	48,000	-
Fragman   Program   Prog					-	1,000	1,000	1,000	-	2,000	-	-	-					-
Page   Table					-	-	-	-	5,000	-	-	-	-	(1,000)	(1,000)			-
Authors   Margine   Marg					11 000		1 000				-		0.000	1 000				-
Profit   P					11,000	1,000	1,000		3,000				9,000		2 000			
Page   Second Community Cologies   1,000   2,000   1								-		-				(2,000)	-			_
Montan fingie Commismor College   5,000   1,								1,000		1,000		-	-	-	2,000			-
Marie Messiones Commission	70298	Lord Fairfax Community College	15,000	2,000	-			1,000		1,000		-		(3,000)	1,000	13,000	13,000	-
Part		Mountain Empire Community College		-,	-		-,	-	-		-	-	-				-,	-
Post   Department of Corrections - Central Administrations   40,00   7,000   1,000   2,000   2,000									28,000			-	•					-
Part   Vignia Correctional Center for Women   497,000   78,000   - 16,000   9,000   20,000   10,000   - 16,0				73,000		22,000	13,000	29,000		34,000		-				690,000	690,000	-
Part   Bland Correctoral Center   \$44,000   \$72,000   \$1,000   \$1,000   \$2,000   \$1,000   \$2,000   \$1,000   \$2,000   \$1,000   \$				70.000	3,000	16 000	0.000	- 20.000	20,000	34.000	-	-	2,000			400.000	400.000	-
Post   Sacrat Prison   90   000   10   10   12   12   12   10   12   10   12   10   12   10   12   10   12   10   12   10   12   10   12   10   12   10   12   10   12   10   12   10   12   10   12   12																		
Part   Second   1,001,000   131,000   131,000   132,000   18,000   42,000   28,000   49,000   15,000																		
7977 St. Brides Correctional Center	70734	Sussex II State Prison	771,000	142,000		21,000	12,000	27,000	159,000	32,000		-	-	(26,000)	43,000	657,000	657,000	-
Property									28,000			-						-
70748												-	19,000					-
1707-  Nottows/Correctional Center   \$85,000   \$15,000   \$15,000   \$15,000   \$10,000   \$10,000   \$20,000					-						-	-	-					-
Post   Marking Correctional Tentament Center   483,000   56,000   15,000   90,000   19,000   38,000   -   2,000   38,000   -   2,000   38,000   -   2,000   38,000   -   2,000   38,000   -   2,000   38,000   -   2,000   1,000   -   2,000   1,300   -   -   2,000   38,000   -   -   -   2,000   38,000   -   -   -   2,000   1,300   -   -   -   2,000   38,000   -   -   -   -   2,000   -   -   -   2,000   -   -   -   -   2,000   -   -   -   -   -   2,000   -   -   -   -   -   -   -   -   -													9 000					-
7779    September   125,000   125,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000   14,000   125,000												-	8,000					
70753   Description Center   975,000   116,000   31,000   17,000   39,000   41,000   40,000   - 6,000   5,000   42,000   629,000   629,000   - 7,000   7,000	70749			,						.,							. ,	
7075   Augusta Correctional Center   681,000   76,000   76,000   70,000   20,000   12,000   20,000   53,000   31,000   -	70752	Deep Meadow Correctional Center	1,420,000	158,000	67,000	45,000	26,000	58,000	34,000	68,000	-	-	55,000	16,000	91,000	1,396,000	1,396,000	-
70756   Department of Corrections - Polision of Institutions   43,000   5,000   - 1,000   1,000   5,000   - 2,000   - 2,000   - 2,000   - 3,000   34,000   - 3,000   34,000   - 3,000					-						-	-	-	-				-
Post					7,000				53,000		-		6,000					-
7076   Baskeville Correctional Center   316,000   44,000   - 10,000   6,000   13,000   15,000   (2,000)   19,000   310,000   310,000					-				-		-	-	-					-
70767   70767   70767   70767   70767   70767   70767   70768   7076																		-
7078 Kem Mountain Correctional Center												_						_
Formal   F																		
70771 Indian Creek Correctional Center 499,000 74,000 - 16,000 9,000 20,000 34,000 - 7,000 24,000 - 7,000 31,000 484,000 484,000 - 7,000 122,000 - 26,000 15,000 34,000 29,000 40,000 - 7,000 4,000 53,000 81,000 81,000 10	70769	Greensville Correctional Center	1,835,000	298,000		57,000	31,000	72,000	183,000	85,000		-		(25,000)	112,000	1,738,000	1,738,000	-
70772   Haynexyllife Correctional Center   774,000   122,000   - 26,000   15,000   14,000   29,000   40,000   - 27,000   4,000   53,000   81,0000   10,000		• • • • • • • • • • • • • • • • • • • •			-						-	-	-					-
70773 Curfeewood Correctional Center 598,000 82,000 - 19,000 11,000 25,000 17,000 29,000 39,000 598,00					-						-	-						-
70774 Lunenburg Correctional Center 594,000 65,000 5,000 20,000 11,000 25,000 29,000 - 9,000 15,000 37,000 633,000 603					-						-	-	27,000	4,000				-
70775         Pocahontas State Correctional Center         570,00         63,000         19,000         19,000         10,000         24,000         -         28,000         -         15,000         11,000         36,000         579,000         579,000         -         70,700         70,000         10,000         11,000         24,000         -         28,000         -         28,000         -         -         2,000         36,000         579,000         579,000         -         70,000         50,000         -         -         2,000         36,000         563,000         563,000         -         70,000         44,000         42,000         51,000         -         -         -         8,000         563,000         -         563,000         -         -         -         8,000         563,000         -         563,000         -         -         -         -         8,000         68,000         1,052,000         -         -         -         -         -         -         8,000         19,000         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -					5,000				17,000				4 000	8 000				
70776 Green Rock Correctional Center 559,00 62,000 - 18,000 11,000 23,000 - 28,000 -												-						-
70777 Department of Juvenile Justice 1,281,000 387,000 - 34,000 19,000 44,000 422,000 51,000 (80,000) 68,000 1,052,000 1,052,000 - 70785 River North Correctional Center of Women - 16,000					-				-		-							-
70785 River North Correctional Center 64,000 72,000 8,000 23,000 12,000 29,000 - 34,000 - 50,000 14,000 47,000 698,000 698,000 - 70786 Culpeper Correctional Center for Women - 16,000 - 13,000 - 13,000 28,000 15,000 - 27,000 - 27,000 - 20,000 301,000 301,000 - 70990 Department of Alcoholic Beverage Control 474,000 94,000 - 15,000 8,000 19,000 55,000 22,000 - 2 7,000 - 20,000 28,000 456,000 456,000 - 20,000 10,000					-				422,000		-		-					-
70961 Division of Capitol Police 270,000 65,000 - 10,000 5,000 13,000 28,000 15,000 - 27,000 - 27,000 - 20,000 301,000 301,000 - 70999 Department of Alcoholic Beverage Control 474,000 94,000 - 15,000 8,000 19,000 55,000 22,000 (9,000) 28,000 456,000 456,000 -		River North Correctional Center	647,000		8,000	23,000	12,000	29,000		34,000	-		50,000		47,000	698,000	698,000	-
7099 Department of Alcoholic Beverage Control 474,000 94,000 - 15,000 8,000 19,000 55,000 22,000 (9,000) 28,000 456,000 -					-	-	-	-		-	-	-	-	(3,000)		-	-	-
					-						-	-	27,000	(0.555)				-
Total for VRS Group Life Insurance 1,504,840,000 184,797,000 17,309,000 49,407,000 27,225,000 63,292,000 29,978,000 74,251,000 - 29,978,000 10,610,000 98,530,000 1,518,735,000 -	/0999	Department of Alconolic Beverage Control	4/4,000	94,000	-	15,000	8,000	19,000	55,000	22,000	-	-	-	(9,000)	28,000	456,000	456,000	
		Total for VRS Group Life Insurance	1,504,840,000	184,797,000	17,309,000	49,407,000	27,225,000	63,292,000	29,978,000	74,251,000		-	29,978,000	10,610,000	98,530,000	1,518,735,000	1,518,735,000	
			-	-	-	-	-				-	-						-