

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions
For the Plan Year Ended and Measurement Date of June 30, 2018

| Employer Code | Entity | June 30, 2017 | PLUS: FY 2017 | LESS: FY 2017 | LESS: FY 2018 | LESS: FY 2018 | LESS: FY 2018 | PLUS: FY 2018 | PLUS: FY 2018 | PLUS: FY 2018 | PLUS: FY 2018 | LESS: FY 2018 | Calculated | Actual | Difference |
|--|--|--------------------|------------------|-------------------|--|--|--|---|---|---|-----------------------|-------------------------------|----------------------------------|----------------------------------|------------|
| | | Net OPEB Liability | Deferred Inflows | Deferred Outflows | Deferred Inflows Investment Experience | Deferred Inflows Expected vs Actual Experience | Deferred Inflows Change In Assumptions | Deferred Outflows Expected vs Actual Experience | Deferred Outflows Investment Experience | Deferred Outflows Change In Assumptions | Employer OPEB Expense | Normal Employer Contributions | June 30, 2018 Net OPEB Liability | June 30, 2018 Net OPEB Liability | |
| VRS Health Insurance Credit Plan - Political Subdivisions | | 17,325,743 | 1,646,084 | 569 | 570,312 | 431,683 | 745,844 | 544,172 | 483 | 348 | 1,901,782 | 2,291,335 | 17,378,869 | 17,378,869 | - |
| Employer Allocation | | | | | | | | | | | | | | | |
| 55100 | Accomack County | 257,486 | 8,818 | - | 353 | - | 6,796 | 8,446 | 70 | - | 22,548 | 27,514 | 262,705 | 262,705 | - |
| 55103 | Amelia County | 26,485 | 1,347 | - | 254 | - | 827 | 5,238 | 2 | - | 3,744 | 2,810 | 32,925 | 32,925 | - |
| 55104 | Amherst County | 55,238 | 8,155 | - | 3,170 | - | 3,358 | 5,236 | - | - | 8,159 | 9,237 | 61,023 | 61,023 | - |
| 55110 | Bland County | 42,961 | 2,119 | - | 86 | 3,606 | 1,559 | - | 7 | - | 3,318 | 4,456 | 38,698 | 38,698 | - |
| 55122 | Craig County | (5,649) | 1,257 | 199 | 1,009 | 209 | - | - | - | 82 | 189 | 127 | (5,665) | (5,665) | - |
| 55128 | Essex County | 37,931 | 1,405 | - | 176 | 2,050 | 926 | - | 22 | - | 6,307 | 7,299 | 35,214 | 35,214 | - |
| 55132 | Fluvanna County | 21,636 | 5,457 | - | 2,478 | - | 1,774 | 8,235 | - | - | 5,011 | 4,823 | 31,264 | 31,264 | - |
| 55136 | Gloucester County | 24,156 | 17,266 | - | 7,264 | 10,947 | 6,571 | - | - | - | 6,474 | 12,249 | 10,865 | 10,865 | - |
| 55139 | Greene County | 20,664 | 7,210 | - | 2,286 | 1,320 | 3,428 | - | - | - | 2,233 | 3,924 | 19,149 | 19,149 | - |
| 55140 | Greensville County | 9,924 | 5,451 | - | 2,100 | 4,392 | 2,178 | - | - | - | 1,110 | 3,711 | 4,104 | 4,104 | - |
| 55141 | Halifax County | 63,732 | 8,133 | - | 2,768 | 12,350 | 3,774 | - | - | - | 5,359 | 8,757 | 49,575 | 49,575 | - |
| 55142 | Hanover County | 675,924 | 55,052 | - | 12,008 | - | 33,230 | 6,026 | - | - | 72,388 | 86,037 | 678,115 | 678,115 | - |
| 55144 | Henry County | (60,745) | 18,656 | - | 8,458 | 9,682 | 6,643 | - | - | - | (2,865) | 3,940 | (73,677) | (73,677) | - |
| 55146 | Isle of Wight County | 80,090 | 9,876 | - | 4,571 | - | 3,289 | 8,385 | - | - | 12,434 | 11,235 | 91,690 | 91,690 | - |
| 55147 | James City County | 583,614 | 31,562 | - | 17,596 | - | 7,687 | 10,767 | - | - | 67,117 | 67,836 | 599,941 | 599,941 | - |
| 55154 | Louisa County | 30,854 | 7,772 | - | 2,327 | 6,411 | 4,044 | - | - | - | 6,525 | 9,726 | 22,643 | 22,643 | - |
| 55156 | Madison County | (16,258) | 4,086 | - | 1,692 | 11,515 | 1,678 | - | - | - | (74) | 1,683 | (28,814) | (28,814) | - |
| 55157 | Mathews County | 24,136 | 636 | - | 15 | - | 488 | 3,792 | 3 | - | 3,458 | 2,281 | 29,241 | 29,241 | - |
| 55163 | New Kent County | 65,321 | 5,140 | - | 150 | 7,252 | 4,299 | - | 46 | - | 9,635 | 10,039 | 58,402 | 58,402 | - |
| 55166 | Northumberland County | (5,409) | 3,245 | - | 1,260 | 1,387 | - | - | - | - | 546 | 220 | (7,039) | (7,039) | - |
| 55170 | Patrick County | - | - | - | - | - | - | - | 45 | - | 30,302 | 2,501 | 27,846 | 27,846 | - |
| 55171 | Pittsylvania County | 217,902 | 20,248 | - | 9,919 | - | - | 4,362 | - | - | 22,350 | 28,042 | 226,901 | 226,901 | - |
| 55172 | Powhatan County | 55,521 | 3,319 | - | 333 | - | 2,345 | 2,043 | 8 | - | 6,443 | 8,381 | 56,275 | 56,275 | - |
| 55176 | Prince William County | 3,796,645 | 243,202 | - | 90,445 | - | 110,855 | 54,938 | - | - | 403,433 | 437,022 | 3,859,896 | 3,859,896 | - |
| 55177 | Pulaski County | 67,869 | 12,063 | - | 4,112 | 13,662 | 5,653 | - | - | - | 7,694 | 13,542 | 50,657 | 50,657 | - |
| 55178 | Rappahannock County | (11,457) | 2,619 | - | 856 | - | 1,259 | 7,282 | - | - | 984 | 116 | (2,803) | (2,803) | - |
| 55180 | Roanoke County | 1,083,384 | 52,492 | - | 12,512 | 3,300 | 30,197 | - | - | - | 96,400 | 142,874 | 1,043,393 | 1,043,393 | - |
| 55183 | Russell County | 21,151 | 4,260 | - | 2,302 | 3,757 | 1,051 | - | - | - | 1,891 | 4,374 | 15,818 | 15,818 | - |
| 55185 | Shenandoah County | 5,224 | 16,055 | - | 5,724 | 8,784 | 7,556 | - | - | - | 4,056 | 8,953 | (5,682) | (5,682) | - |
| 55187 | Southampton County | (4,130) | 7,610 | - | 4,200 | 1,030 | 1,678 | - | - | - | 563 | 2,617 | (5,482) | (5,482) | - |
| 55189 | Stafford County | 128,472 | 52,226 | - | 19,956 | - | 22,668 | 4,408 | - | - | 25,615 | 39,175 | 128,922 | 128,922 | - |
| 55192 | Tazewell County | (2,228) | 15,514 | - | 7,569 | 14,486 | 4,886 | (139) | - | - | 639 | 6,661 | (20,455) | (20,455) | - |
| 55195 | Washington County | (15,315) | 10,614 | - | 6,098 | 2,409 | 2,249 | - | - | - | 479 | 2,195 | (17,173) | (17,173) | - |
| 55196 | Westmoreland County | 37,936 | 2,369 | - | 445 | 512 | 1,428 | - | - | - | 4,813 | 6,287 | 36,446 | 36,446 | - |
| 55197 | Wise County | (39,164) | 11,893 | - | 5,385 | 5,936 | 4,207 | - | - | - | (1,455) | 3,434 | (47,688) | (47,688) | - |
| 55198 | Wythe County | (18,811) | 6,712 | - | 3,665 | 2,491 | 1,634 | - | - | - | 12 | 2,080 | (21,957) | (21,957) | - |
| 55199 | York County | 362,942 | 66,322 | - | 22,452 | 1,374 | 30,661 | - | - | - | 36,760 | 77,571 | 333,966 | 333,966 | - |
| 55215 | City of Radford | 280,733 | 15,723 | - | 5,471 | 5,747 | 7,197 | - | - | - | 23,290 | 24,390 | 276,941 | 276,941 | - |
| 55217 | City of Roanoke | 285,452 | 2,966 | - | 2,261 | - | - | - | - | - | 31,179 | 22,982 | 294,354 | 294,354 | - |
| 55222 | City of Winchester | 155,854 | 31,862 | - | 10,739 | 25,359 | 15,632 | - | - | - | 18,599 | 25,179 | 129,406 | 129,406 | - |
| 55228 | Town of Middletown | 3,133 | 433 | - | 144 | 758 | 203 | - | 2 | - | 397 | 687 | 2,173 | 2,173 | - |
| 55230 | City of Covington | 200,717 | 10,597 | - | 2,732 | 708 | 5,483 | - | - | - | 16,124 | 17,319 | 201,196 | 201,196 | - |
| 55301 | Town of Dumfries | 1,153 | 1,361 | - | 794 | 3,704 | 300 | - | - | - | 424 | 1,530 | (3,390) | (3,390) | - |
| 55312 | Town of Hamilton | 8,509 | 125 | - | 11 | - | 91 | 290 | 6 | - | 1,424 | 1,188 | 9,064 | 9,064 | - |
| 55321 | Town of Woodstock | 56,968 | 5,422 | - | 1,687 | - | 2,741 | 902 | - | - | 7,188 | 9,161 | 56,891 | 56,891 | - |
| 55326 | Town of Pearisburg | 55,503 | 2,645 | - | 912 | - | 1,231 | 5,107 | - | - | 5,674 | 4,840 | 61,946 | 61,946 | - |
| 55332 | City of Manassas | 439,728 | 41,133 | - | 14,079 | 467 | 19,460 | - | - | - | 45,599 | 49,319 | 443,135 | 443,135 | - |
| 55342 | Town of Lawrenceville | 14,209 | 4,016 | - | 844 | - | 2,342 | 3,459 | - | - | 2,577 | 2,986 | 18,089 | 18,089 | - |
| 55344 | Town of Stanley | 11,112 | 1,307 | - | 590 | 58 | 467 | - | - | - | 1,518 | 1,706 | 11,116 | 11,116 | - |
| 55357 | Town of Strasburg | 11,818 | 5,531 | - | 1,828 | 1,398 | 2,768 | - | - | - | 2,577 | 3,653 | 10,279 | 10,279 | - |
| 55365 | City of Poquoson | 131,420 | 14,119 | - | 3,654 | 1,802 | 7,792 | - | - | - | 13,699 | 14,891 | 131,099 | 131,099 | - |
| 55385 | Town of Kenbridge | (632) | 393 | 78 | 313 | - | - | 159 | - | 65 | 503 | 529 | (432) | (432) | - |
| 55393 | Town of Shenandoah | 11,601 | 2,033 | - | 621 | 2,855 | 1,003 | 777 | - | - | 1,635 | 8,297 | 8,297 | 8,297 | - |
| 55396 | Town of Kilmarnock | (3,336) | 2,018 | - | 699 | 1,206 | 902 | - | - | - | 89 | 984 | (5,020) | (5,020) | - |
| 55411 | Hampton Roads Sanitation District | 1,060,568 | 46,797 | - | 21,878 | - | 15,579 | 23,350 | - | - | 96,294 | 94,824 | 1,094,728 | 1,094,728 | - |
| 55425 | Colonial Behavioral Health | 77,403 | 12,860 | - | 4,704 | 1,592 | 5,512 | - | - | - | 11,894 | 15,414 | 74,935 | 74,935 | - |
| 55440 | Shenandoah Valley Juvenile Detention Home Comm | 29,393 | 3,696 | - | 1,499 | - | 1,458 | 4,030 | - | - | 4,261 | 5,392 | 33,031 | 33,031 | - |
| 55447 | Rappahannock Area Community Services Board | (3,198) | 18,614 | - | 7,320 | 1,378 | 7,763 | - | - | - | 8,671 | 17,809 | (10,183) | (10,183) | - |
| 55450 | Meherrin Regional Library | 4,250 | 2,395 | - | 352 | - | 1,538 | 2,770 | - | - | 890 | 1,552 | 6,863 | 6,863 | - |
| 55454 | Greensville-Emporia Social Services | 62,866 | 1,266 | - | 556 | - | 425 | 2,561 | - | - | 5,578 | 4,798 | 66,492 | 66,492 | - |
| 55455 | James City County Service Authority | 62,323 | 6,580 | - | 2,486 | 6,594 | 2,829 | - | - | - | 5,846 | 8,467 | 54,373 | 54,373 | - |
| 55472 | District 19 Community Services Board | 30,750 | 17,096 | - | 7,447 | - | 6,432 | 1,798 | - | - | 9,507 | 12,183 | 33,089 | 33,089 | - |
| 55477 | Frederick County Sanitation Authority | 29,643 | 5,526 | - | 1,729 | - | 2,807 | 2,590 | - | - | 4,252 | 5,014 | 32,461 | 32,461 | - |
| 55478 | Western Tidewater Community Services Board | 28,417 | 23,360 | - | 8,147 | 2,348 | 10,713 | - | - | - | 10,395 | 25,450 | 15,514 | 15,514 | - |
| 55487 | Capital Regional Airport Commission | 126,796 | 9,579 | - | 401 | - | 7,899 | 463 | - | - | 14,244 | 17,946 | 124,836 | 124,836 | - |
| 55489 | Harrisonburg/Rockingham Community Services Board | 43,203 | 9,702 | - | 4,646 | 2,360 | 3,074 | - | - | - | 7,397 | 13,005 | 37,217 | 37,217 | - |
| 55493 | Planning District 1 Behavioral Health Services Board | 6,729 | 79 | - | 53 | - | 8 | 229 | - | - | 654 | 607 | 7,023 | 7,023 | - |
| 55502 | Alleghany County School Board | - | - | - | 0 | - | - | 86,624 | 86 | - | 21,083 | 11,107 | 96,686 | 96,686 | - |
| 55505 | Appomattox County School Board | 20,685 | 3,557 | - | 1,015 | - | 1,796 | 362 | - | - | 2,311 | 3,230 | 20,874 | 20,874 | - |
| 55508 | Bath County School Board | 74,813 | 3,177 | - | 282 | - | 1,999 | 3,830 | - | - | 6,441 | 5,664 | 80,316 | 80,316 | - |
| 55511 | Botetourt County School Board | 163,780 | 7,523 | - | 1,479 | - | 4,171 | 8,662 | - | - | 17,206 | 16,654 | 174,867 | 174,867 | - |

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions
For the Plan Year Ended and Measurement Date of June 30, 2018

| Employer Code | Entity | June 30, 2017 | PLUS: FY 2017 | LESS: FY 2017 | LESS: FY 2018 | LESS: FY 2018 | LESS: FY 2018 | PLUS: FY 2018 | PLUS: FY 2018 | PLUS: FY 2018 | PLUS: FY 2018 | LESS: FY 2018 | Calculated | Actual | Difference |
|---|--|--------------------|------------------|-------------------|--|--|--|---|---|---|-----------------------|-------------------------------|----------------------------------|----------------------------------|------------|
| | | Net OPEB Liability | Deferred Inflows | Deferred Outflows | Deferred Inflows Investment Experience | Deferred Inflows Expected vs Actual Experience | Deferred Inflows Change In Assumptions | Deferred Outflows Expected vs Actual Experience | Deferred Outflows Investment Experience | Deferred Outflows Change In Assumptions | Employer OPEB Expense | Normal Employer Contributions | June 30, 2018 Net OPEB Liability | June 30, 2018 Net OPEB Liability | |
| VRS Health Insurance Credit Plan - Political Subdivisions | | 17,325,743 | 1,646,084 | 569 | 570,312 | 431,683 | 745,844 | 544,172 | 483 | 348 | 1,901,782 | 2,291,335 | 17,378,869 | 17,378,869 | - |
| Employer Allocation | | | | | | | | | | | | | | | |
| 55517 | Carroll County School Board | 432,861 | 28,227 | - | 2,262 | 21,442 | 19,961 | - | - | - | 10,120 | 19,991 | 407,552 | 407,552 | - |
| 55522 | Winchester Public Schools | 29,738 | 6,022 | - | 2,017 | 2,929 | 2,614 | - | - | - | 3,440 | 5,669 | 25,971 | 25,971 | - |
| 55523 | Culpeper County School Board | (13,351) | 12,396 | - | 6,452 | 13,055 | 3,398 | - | - | - | 1,651 | 7,812 | (30,021) | (30,021) | - |
| 55530 | Covington School Board | 51,315 | 569 | - | 275 | - | 140 | 681 | - | - | 4,412 | 2,753 | 53,809 | 53,809 | - |
| 55536 | Gloucester County School Board | 246,329 | 8,831 | - | 3,485 | - | 3,264 | 7,823 | - | - | 23,509 | 18,538 | 261,205 | 261,205 | - |
| 55541 | Halifax County School Board | 185,827 | 4,126 | - | 2,903 | 7,760 | 282 | - | - | - | 12,031 | 12,049 | 178,990 | 178,990 | - |
| 55552 | Lee County School Board | 213,073 | 6,200 | - | 1,715 | - | 2,853 | 8,947 | 1 | - | 19,398 | 19,589 | 223,462 | 223,462 | - |
| 55553 | Loudoun County School Board | 509,020 | 102,410 | - | 39,922 | - | 42,129 | 19,739 | - | - | 86,400 | 116,631 | 518,887 | 518,887 | - |
| 55554 | Louisa County Public Schools | 132,804 | 14,821 | - | 5,753 | 12,642 | 5,618 | - | - | - | 10,706 | 16,552 | 117,766 | 117,766 | - |
| 55571 | Pittsylvania County School Board | 398,988 | 26,196 | - | 948 | 5,036 | 18,607 | - | - | - | 14,685 | 26,449 | 388,829 | 388,829 | - |
| 55574 | Prince George County School Board | - | - | - | 58 | - | - | 140,762 | - | - | 35,992 | 17,292 | 159,404 | 159,404 | - |
| 55576 | Prince William County Schools | 803,248 | 106,875 | - | 36,702 | 49,115 | 48,629 | - | - | - | 92,392 | 126,680 | 741,389 | 741,389 | - |
| 55578 | Rappahannock County Schools | 22,818 | 3,361 | - | 1,074 | 5,241 | 1,176 | - | - | - | 387 | 4,683 | 14,392 | 14,392 | - |
| 55582 | Rockingham County School Board | 545,378 | 31,378 | - | 10,595 | - | 12,876 | 26,252 | - | - | 56,615 | 52,735 | 583,417 | 583,417 | - |
| 55583 | Russell County School Board | 564,350 | 38,681 | - | 3,501 | 854 | 26,951 | - | - | - | 18,876 | 31,329 | 559,272 | 559,272 | - |
| 55589 | Stafford County Schools | 131,614 | 15,731 | - | 6,547 | 13,220 | 5,878 | - | - | - | 14,377 | 19,152 | 116,925 | 116,925 | - |
| 55595 | Washington County School Board | 294,250 | 3,695 | - | 206 | 11,415 | 2,371 | - | - | - | 19,208 | 20,581 | 282,580 | 282,580 | - |
| 55597 | Wise County Schools | 47,753 | 9,178 | - | 5,172 | - | 1,911 | 11,129 | - | - | 8,040 | 4,882 | 64,135 | 64,135 | - |
| 55598 | Wythe County School Board | 127,094 | 1,260 | - | 740 | - | 184 | 3,804 | 26 | - | 11,993 | 10,847 | 132,406 | 132,406 | - |
| 55606 | Franklin City Public Schools | 606 | 1,856 | - | 892 | - | 549 | 945 | - | - | 589 | 868 | 1,687 | 1,687 | - |
| 55612 | Brunswick County Public Schools | 68,166 | 4,272 | - | 1,224 | 3,260 | 1,947 | - | - | - | 4,739 | 6,354 | 64,392 | 64,392 | - |
| 55615 | Campbell County School Board | 216,329 | 8,283 | - | 4,761 | 8,931 | 1,495 | - | - | - | 16,711 | 20,469 | 205,667 | 205,667 | - |
| 55617 | Roanoke City Schools | (16,209) | 2,808 | - | 1,294 | 3,356 | 972 | - | - | - | 2,426 | 4,036 | (20,633) | (20,633) | - |
| 55619 | Staunton City School Board | 73,641 | 2,625 | - | 639 | - | 1,325 | 998 | - | - | 6,448 | 7,334 | 74,414 | 74,414 | - |
| 55632 | City of Manassas School Board | 53,015 | 8,903 | - | 4,845 | 1,678 | 2,239 | - | - | - | 6,587 | 8,790 | 50,953 | 50,953 | - |
| 55633 | Franklin County Schools | 193,171 | 24,875 | - | 8,298 | 8,599 | 10,939 | - | - | - | 17,203 | 25,348 | 182,065 | 182,065 | - |
| 55635 | City of Salem Schools | 96,018 | 2,151 | 282 | 1,662 | 15,278 | - | - | - | 194 | 3,998 | 8,875 | 76,264 | 76,264 | - |
| 55636 | Manassas Park City Schools | (9,833) | 1,985 | - | 1,213 | 9,224 | 353 | - | - | - | (931) | 1,826 | (21,395) | (21,395) | - |
| 55637 | Newport News Public Schools | 21,290 | 5,724 | - | 479 | 5,034 | 4,205 | - | 149 | - | 10,228 | 17,419 | 10,254 | 10,254 | - |
| 55802 | Williamsburg-James City County Schools | (4,505) | 19,983 | - | 8,387 | 13,544 | 7,379 | - | - | - | 2,498 | 11,165 | (22,499) | (22,499) | - |
| 55803 | Poquoson City School Board | 58,009 | 415 | 8 | 317 | - | - | 474 | - | 5 | 5,093 | 4,269 | 59,402 | 59,402 | - |
| 55814 | Jackson River Vocational Technical Center | 4,303 | 4 | 2 | 4 | - | - | 75 | - | 2 | 347 | 425 | 4,300 | 4,300 | - |
| 55866 | Hampton Roads Transportation Accountability Commission | 119 | 102 | - | 8 | 537 | 77 | - | 2 | - | 537 | 326 | (188) | (188) | - |
| 55867 | Pamunkey Regional Library | 29,856 | 1,178 | - | 109 | 2,458 | 843 | - | 6 | - | 2,511 | 3,177 | 26,964 | 26,964 | - |
| 55868 | Northern Virginia Transportation Authority | (100) | 244 | - | 44 | 61 | 159 | - | 1 | - | 1,346 | 736 | 491 | 491 | - |
| 55874 | Meherrin River Regional Jail Authority | (16,534) | 4,648 | - | 1,343 | 6,048 | 2,531 | - | - | - | 5,998 | 8,872 | (24,682) | (24,682) | - |
| 55883 | Western Virginia Regional Jail Authority | (30,117) | 7,480 | - | 2,951 | 4,506 | 3,298 | - | - | - | 5,778 | 8,887 | (36,501) | (36,501) | - |
| 55886 | Russell County Public Service Authority | (353) | 979 | - | 298 | - | 515 | - | - | - | 456 | 766 | (170) | (170) | - |
| 55897 | Prince William County Service Authority | 195,810 | 31,953 | - | 8,463 | - | 17,705 | 22,197 | - | - | 31,905 | 43,908 | 211,789 | 211,789 | - |
| 55904 | Appalachian Juvenile Commission | 84,888 | 3,308 | - | 625 | - | 2,077 | 4,834 | - | - | 8,301 | 7,653 | 90,976 | 90,976 | - |
| 55909 | Henry County Public Service Authority | 83,363 | 5,890 | - | 1,202 | - | 3,574 | 739 | - | - | 6,776 | 7,222 | 84,770 | 84,770 | - |
| 55914 | Rappahannock Juvenile Center | 68,333 | 4,140 | - | 1,143 | - | 2,261 | 836 | - | - | 6,856 | 7,046 | 69,715 | 69,715 | - |
| 55918 | Amherst County Service Authority | 31,033 | 3,597 | - | 1,038 | 3,400 | 1,701 | - | - | - | 1,368 | 3,238 | 26,621 | 26,621 | - |
| 55919 | Pepper's Ferry Regional Wastewater Authority | 32,307 | 2,065 | - | 810 | 4,842 | 813 | - | - | - | 1,946 | 3,097 | 26,756 | 26,756 | - |
| 55927 | New River Resource Authority | (3,943) | 1,945 | - | 526 | - | 1,110 | 69 | - | - | 198 | 939 | (4,306) | (4,306) | - |
| 55929 | Greensville County Water & Sewer Authority | 19,001 | 3,990 | - | 1,061 | 1,073 | 2,136 | - | - | - | 1,327 | 2,628 | 17,420 | 17,420 | - |
| 55930 | Petersburg Redevelopment & Housing Authority | 31,185 | 2,116 | - | 678 | 1,849 | 986 | - | - | - | 2,259 | 3,014 | 29,033 | 29,033 | - |
| 55932 | Virginia Coalfield Economic Development Authority | 7,960 | 598 | - | 77 | - | 409 | 113 | - | - | 651 | 698 | 8,138 | 8,138 | - |
| 55940 | Monacan Soil & Water Conservation District | 761 | 674 | - | 174 | 49 | 386 | - | - | - | 223 | 472 | 577 | 577 | - |
| 55944 | Central Virginia Waste Management Authority | 3,707 | 874 | - | 209 | 7 | 512 | - | - | - | 852 | 952 | 3,753 | 3,753 | - |
| 55947 | Tidewater Youth Services Commission | 61,704 | 4,099 | - | 1,004 | 2,901 | 2,307 | - | - | - | 5,209 | 6,486 | 58,314 | 58,314 | - |
| 55957 | Wise County Redevelopment & Housing Authority | 38,708 | 1,107 | - | 406 | 116 | 435 | - | - | - | 2,900 | 2,805 | 38,953 | 38,953 | - |
| 55964 | Virginia Biotechnology Research Park Authority | 7,890 | 146 | - | 23 | - | 89 | 241 | 1 | - | 732 | 780 | 8,118 | 8,118 | - |
| 55977 | Southside Regional Jail | 24,184 | 2,903 | - | 1,107 | - | 1,267 | 7,255 | - | - | 6,260 | 4,682 | 33,546 | 33,546 | - |
| 55978 | - | - | - | - | 0 | - | - | - | - | - | 1,667 | 12 | 1,655 | 1,655 | - |
| 55979 | Roanoke Higher Education Authority | 10,349 | 2,030 | - | 501 | - | 1,196 | 9,588 | - | - | 2,489 | 1,376 | 21,383 | 21,383 | - |
| 55983 | Southside Community Services Board | 68,127 | 12,525 | - | 4,803 | 3,860 | 5,334 | - | - | - | 10,690 | 14,347 | 62,998 | 62,998 | - |
| Total for All Covered Employers | | 17,325,743 | 1,646,084 | 569 | 570,312 | 431,683 | 745,844 | 544,172 | 483 | 348 | 1,901,782 | 2,291,335 | 17,378,869 | 17,378,869 | - |
| Reconciliation to Prior Year Values : | | | | | | | | | | | | | | | |
| 55517 | Previous Values from 2017 Final Spreadsheet | (437,577) | (24,486) | - | - | - | - | - | - | - | - | - | - | - | - |
| 55571 | Previous Values from 2017 Final Spreadsheet | (403,409) | (22,715) | - | - | - | - | - | - | - | - | - | - | - | - |
| 55583 | Previous Values from 2017 Final Spreadsheet | (569,375) | (34,714) | - | - | - | - | - | - | - | - | - | - | - | - |
| 55517 | OPEB Data (Discount Rate of 3.56%) | 432,861 | 28,227 | - | - | - | - | - | - | - | - | - | - | - | - |
| 55571 | OPEB Data (Discount Rate of 3.56%) | 398,988 | 26,196 | - | - | - | - | - | - | - | - | - | - | - | - |
| 55583 | OPEB Data (Discount Rate of 3.56%) | 564,350 | 38,681 | - | - | - | - | - | - | - | - | - | - | - | - |
| Previous Prior Year Totals from 2017 Final Spreadsheet | | 17,339,905 | 1,634,895 | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjusted Prior Year Totals | | 17,325,743 | 1,646,084 | - | - | - | - | - | - | - | - | - | - | - | - |