

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, 2019

Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019			PLUS: FY 2019			PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Change In Assumptions						
VRS Health Insurance Credit Plan - Political Subdivisions		17,378,869	1,747,839	545,003	(387,044)	(768,079)	(572,761)	1,408,366	105,076	876,711	2,238,766	2,406,132	19,076,608	19,076,608	—
Employer Allocation															
55100	Accomack County	262,705	7,149	8,516	(238)	(11,547)	(5,245)	6,890	53	6,020	21,497	28,789	249,979	249,979	—
55103	Amelia County	32,925	1,081	5,240	(170)	(5,546)	(645)	4,213	47	952	3,320	3,541	27,396	27,396	—
55104	Amherst County	61,023	6,528	5,236	(2,128)	—	(2,557)	4,224	602	3,634	8,884	9,311	65,663	65,663	—
55110	Bland County	38,698	5,251	7	(58)	(2,836)	(1,113)	3,748	43	932	3,912	4,954	43,616	43,616	—
55122	Craig County	(5,665)	1,218	82	(679)	(134)	—	808	189	404	419	391	(3,913)	(3,913)	—
55128	Essex County	35,214	3,152	22	(117)	(1,626)	(682)	9,503	67	1,149	7,510	7,610	46,538	46,538	—
55132	Fluvanna County	31,264	4,252	8,235	(1,661)	(2,825)	(1,243)	6,320	465	2,293	4,915	5,048	30,497	30,497	—
55136	Gloucester County	10,865	24,782	—	(4,877)	(8,801)	(5,017)	2,841	1,300	6,076	6,057	12,652	20,574	20,574	—
55139	Greene County	19,149	7,034	—	(1,535)	(15,388)	(2,523)	—	430	1,819	(1,013)	3,980	3,993	3,993	—
55140	Greensville County	4,104	8,670	—	(1,409)	(3,437)	(1,548)	746	378	1,739	1,121	3,163	7,201	7,201	—
55141	Halifax County	49,575	18,892	—	(1,855)	(10,024)	(2,933)	2,906	554	3,153	5,032	7,750	57,550	57,550	—
55142	Hanover County	678,115	45,238	6,026	(8,029)	(8,654)	(27,054)	5,071	1,975	29,721	76,270	80,463	706,164	706,164	—
55144	Henry County	(73,677)	24,783	—	(5,679)	(8,001)	(5,248)	6,764	1,557	5,692	(2,953)	2,294	(59,056)	(59,056)	—
55146	Isle of Wight County	91,690	7,860	8,385	(3,067)	(20,286)	(2,481)	6,701	814	5,119	9,561	15,467	72,059	72,059	—
55147	James City County	599,941	25,283	10,767	(11,802)	—	(6,150)	36,933	2,631	31,042	96,759	74,871	688,999	688,999	—
55149	King And Queen County	—	—	—	(3)	—	—	7,164	—	273	1,240	1,747	6,927	6,927	—
55154	Louisa County	22,643	12,782	—	(1,558)	(11,809)	(3,315)	—	395	2,844	4,601	8,616	17,967	17,967	—
55156	Madison County	(28,814)	14,885	—	(1,135)	(9,959)	(1,396)	3,491	297	1,189	(206)	1,645	(23,293)	(23,293)	—
55157	Mathews County	29,241	503	3,795	(32)	(828)	(360)	2,889	2	573	3,392	3,730	27,855	27,855	—

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					Deferred Investment Experience	Deferred Inflows Expected Experience	Deferred Inflows Change In Assumptions	Deferred Outflows Expected Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions					
55163	New Kent County	58,402	11,701	46	(116)	(6,352)	(3,658)	964	35	2,508	9,557	11,299	61,696	61,696	—
55166	Northumberland County	(7,039)	5,201	—	(847)	(5,909)	(1,101)	—	210	822	(227)	1,826	(10,716)	(10,716)	—
55170	Patrick County	27,846	—	45	—	—	—	273	64	827	3,640	1,943	30,662	30,662	—
55171	Pittsylvania County	226,901	9,919	4,362	(6,653)	—	—	7,534	1,890	6,693	46,602	27,906	260,618	260,618	—
55172	Powhatan County	56,275	2,678	2,051	(222)	(5,698)	(1,815)	1,658	14	1,727	5,653	8,411	49,808	49,808	—
55176	Prince William County	3,859,896	201,300	54,938	(60,763)	—	(91,643)	145,399	17,117	171,349	439,983	460,047	4,167,653	4,167,653	—
55177	Pulaski County	50,657	23,427	—	(2,756)	(22,215)	(4,494)	—	802	4,923	5,557	12,233	43,668	43,668	—
55178	Rappahannock County	(2,803)	2,115	7,282	(576)	—	(968)	8,399	154	688	2,430	535	1,622	1,622	—
55180	Roanoke County	1,043,393	46,009	—	(8,376)	(2,730)	(24,035)	23,656	1,992	36,286	102,561	142,727	1,076,029	1,076,029	—
55183	Russell County	15,818	7,110	—	(1,546)	(2,873)	(736)	1,918	449	1,779	2,162	2,788	21,293	21,293	—
55185	Shenandoah County	(5,682)	22,064	—	(3,840)	(18,059)	(6,301)	—	1,023	5,494	1,489	7,947	(11,759)	(11,759)	—
55187	Southampton County	(5,482)	6,908	—	(2,821)	(1,421)	(1,010)	—	799	2,310	253	2,561	(3,025)	(3,025)	—
55189	Stafford County	128,922	42,624	4,408	(13,400)	—	(18,188)	10,192	3,590	20,918	29,264	38,396	161,118	161,118	—
55192	Tazewell County	(20,455)	26,941	—	(5,084)	(11,651)	(3,760)	6,750	1,413	5,468	(219)	4,496	(5,093)	(5,093)	—
55195	Washington County	(17,173)	10,756	—	(4,097)	(9,316)	(1,511)	—	1,165	3,510	(1,882)	3,046	(21,594)	(21,594)	—
55196	Westmoreland County	36,446	2,385	—	(297)	(413)	(1,069)	373	54	1,346	4,689	5,493	38,021	38,021	—
55197	Wise County	(47,688)	15,528	—	(3,615)	(6,824)	(3,295)	—	1,001	3,286	(2,709)	2,143	(46,459)	(46,459)	—
55198	Wythe County	(21,957)	7,790	—	(2,461)	(1,957)	(1,156)	4,125	674	2,160	169	1,824	(14,437)	(14,437)	—
55199	York County	333,966	54,487	—	(15,052)	(1,108)	(23,596)	19,030	4,143	27,030	40,694	73,808	365,786	365,786	—
55215	City of Radford	276,941	18,415	—	(3,673)	(7,186)	(5,573)	—	1,045	9,449	23,847	27,628	285,637	285,637	—
55217	City of Roanoke	294,354	2,261	—	(1,510)	—	—	—	540	—	41,700	26,085	311,260	311,260	—

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						Deferred Investment Experience	Deferred Inflows Expected Experience	Deferred Inflows Change In Assumptions	Deferred Outflows Expected Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions					
	55222	City of Winchester	129,406	51,730	—	(7,206)	(67,655)	(12,987)	—	1,848	13,465	10,633	25,691	93,543	93,543	—
	55228	Town of Middletown	2,173	1,105	2	(96)	(626)	(165)	15	31	212	396	861	2,182	2,182	—
	55230	City of Covington	201,196	8,923	—	(1,835)	(537)	(3,780)	9,372	527	5,455	19,548	17,440	221,429	221,429	—
	55300	Town of Abingdon	—	—	—	(28)	—	—	—	—	—	114,152	8,909	105,215	105,215	—
	55301	Town of Dumfries	(3,390)	4,798	—	(534)	(2,962)	(227)	3,707	118	538	1,396	1,665	1,779	1,779	—
	55312	Town of Hamilton	9,064	102	296	(8)	—	(72)	493	5	197	1,574	1,465	9,594	9,594	—
	55321	Town of Woodstock	56,891	4,428	902	(1,132)	—	(2,190)	2,420	282	2,765	7,906	8,508	61,960	61,960	—
	55326	Town of Pearisburg	61,946	2,143	5,107	(611)	(5,272)	(990)	4,261	166	2,196	5,412	5,682	58,462	58,462	—
	55332	City of Manassas	443,135	34,006	—	(9,444)	(389)	(15,644)	1,765	2,598	22,218	46,544	55,729	469,060	469,060	—
	55342	Town of Lawrenceville	18,089	3,186	3,459	(565)	—	(1,746)	2,762	153	993	2,907	2,743	19,577	19,577	—
	55344	Town of Stanley	11,116	1,115	—	(397)	(47)	(363)	3,209	110	751	2,208	1,836	15,866	15,866	—
	55357	Town of Strasburg	10,279	5,994	—	(1,227)	(6,060)	(2,311)	—	333	2,094	1,626	3,505	7,223	7,223	—
	55365	City of Poquoson	131,099	13,248	—	(2,452)	(1,482)	(6,075)	16,727	731	6,165	16,469	16,003	158,427	158,427	—
	55385	Town of Kenbridge	(432)	313	224	(211)	—	—	629	56	272	623	608	418	418	—
	55393	Town of Shenandoah	8,297	4,479	—	(416)	(2,336)	(763)	652	106	687	700	1,521	9,885	9,885	—
	55396	Town of Kilmarnock	(5,020)	2,807	—	(468)	(3,614)	(668)	—	85	523	(472)	867	(7,694)	(7,694)	—
	55411	Hampton Roads Sanitation District	1,094,728	37,457	23,350	(14,663)	—	(12,279)	41,569	4,242	42,680	106,266	107,815	1,168,835	1,168,835	—
	55425	Colonial Behavioral Health	74,935	11,808	—	(3,153)	(5,843)	(4,177)	—	893	5,439	9,808	14,391	75,319	75,319	—
	55440	Shenandoah Valley Juvenile Detention Home Comm	33,031	2,957	4,030	(1,005)	(4,716)	(1,131)	3,321	300	1,678	4,344	4,595	30,154	30,154	—

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					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience	PLUS: FY 2019 Deferred Change In Assumptions					
55447	Rappahannock Area Community Services Board	(10,183)	16,461	—	(4,908)	(1,273)	(6,238)	—	1,344	7,516	8,529	14,463	(3,215)	(3,215)	—
55450	Meherrin Regional Library	6,863	1,890	2,770	(236)	(408)	(1,134)	1,992	61	443	1,099	1,064	6,736	6,736	—
55454	Greensville-Emporia Social Services	66,492	981	2,561	(373)	—	(288)	3,869	122	1,546	6,447	5,459	70,776	70,776	—
55455	James City County Service Authority	54,373	11,909	—	(1,665)	(8,797)	(2,267)	—	462	3,488	4,920	8,002	54,421	54,421	—
55456	Accomack/Northampton Plan				(8)	—	—	28,411	—	645	4,846	1,940	31,954	31,954	—
55472	District 19 Community Services Board	33,089	13,879	1,798	(5,000)	—	(5,114)	10,188	1,313	7,268	11,243	13,346	51,722	51,722	—
55477	Frederick County Sanitation Authority	32,461	4,536	2,590	(1,161)	—	(2,269)	2,863	289	2,162	4,626	5,230	35,687	35,687	—
55478	Western Tidewater Community Services Board	15,514	21,208	—	(5,454)	(4,841)	(8,566)	—	1,456	9,390	12,281	19,712	21,276	21,276	—
55487	Capital Regional Airport Commission	124,836	8,300	463	(281)	—	(6,535)	110,063	30	6,243	35,030	18,732	258,491	258,491	—
55489	Harrisonburg/Rockingham Community Services Board	37,217	10,080	—	(3,112)	(1,929)	(2,388)	2,156	882	4,831	8,867	10,800	45,804	45,804	—
55493	Planning District 1 Behavioral Health Services Board	7,023	61	229	(36)	—	(3)	422	12	113	824	549	7,638	7,638	—
55502	Alleghany County School Board	96,686	—	86,710	(70)	(16,387)	—	68,946	65	2,247	24,933	11,006	78,704	78,704	—

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					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions						
55505	Appomattox County School Board	20,874	2,811	362	(681)	—	(1,311)	5,707	206	1,352	3,841	2,550	29,887	29,887	—
55508	Bath County School Board	80,316	2,281	3,830	(188)	—	(1,187)	10,251	82	1,646	9,299	6,084	92,586	92,586	—
55511	Botetourt County School Board	174,867	5,650	8,662	(989)	—	(2,737)	10,368	251	4,542	19,336	20,358	182,268	182,268	—
55517	Carroll County School Board	407,552	43,665	—	(2,965)	(15,281)	(12,932)	14,276	—	11,783	17,716	25,185	438,629	438,629	—
55522	Winchester Public Schools	25,971	7,560	—	(1,352)	(2,201)	(1,786)	8,002	367	2,312	5,924	5,607	39,190	39,190	—
55523	Culpeper County School Board	(30,021)	22,905	—	(4,333)	(10,259)	(2,506)	15,282	1,180	4,842	3,806	7,016	(6,120)	(6,120)	—
55530	Covington School Board	53,809	415	681	(185)	(5,303)	(53)	351	23	730	2,337	5,260	46,183	46,183	—
55536	Gloucester County School Board	261,205	6,749	7,823	(2,336)	(18,846)	(2,146)	5,644	661	6,686	20,030	25,674	244,150	244,150	—
55541	Halifax County School Board	178,990	10,945	—	(1,947)	(7,628)	(108)	—	630	3,728	11,036	14,865	180,781	180,781	—
55552	Lee County School Board	223,462	4,568	8,948	(1,143)	(1,853)	(1,793)	6,455	299	4,793	20,680	18,894	227,626	227,626	—
55553	Loudoun County School Board	518,887	82,051	19,739	(26,733)	—	(33,184)	53,358	7,598	53,782	98,873	121,225	613,668	613,668	—
55554	Louisa County Public Schools	117,766	24,013	—	(3,852)	(20,787)	(3,818)	—	1,123	6,621	6,907	14,822	113,151	113,151	—
55571	Pittsylvania County School Board	388,829	24,591	—	(818)	(88,606)	(11,716)	—	—	4,690	(396)	28,909	287,665	287,665	—
55574	Prince George County School Board	159,404	58	140,762	(73)	—	—	177,855	—	4,657	65,681	21,211	245,609	245,609	—

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55576	Prince William County Schools	741,389	134,446	—	(24,561)	(66,974)	(37,822)	—	7,050	53,913	89,105	123,765	772,781	772,781	—
55578	Rappahannock County Schools	14,392	7,491	—	(718)	(6,018)	(387)	—	211	915	(1,218)	3,205	11,463	11,463	—
55582	Rockingham County School Board	583,417	23,471	26,252	(7,086)	—	(8,124)	18,954	1,882	16,870	63,141	58,393	607,880	607,880	—
55583	Russell County School Board	559,272	31,306	—	(4,715)	(619)	(17,150)	393	—	16,049	23,641	32,001	576,176	576,176	—
55589	Stafford County Schools	116,925	25,645	—	(4,386)	(10,586)	(4,427)	5,769	1,224	8,434	15,307	19,683	134,222	134,222	—
55595	Washington County School Board	282,580	13,992	—	(138)	(7,945)	(1,321)	779	117	4,253	19,822	21,443	290,696	290,696	—
55597	Wise County Schools	64,135	7,083	11,129	(3,475)	(4,393)	(1,122)	7,607	1,008	3,661	8,037	6,789	64,623	64,623	—
55598	Wythe County School Board	132,406	924	3,830	(494)	(2,775)	(94)	2,527	220	2,310	12,455	11,429	132,220	132,220	—
55599	York County School Board	—	—	—	(358)	—	—	268,526	—	7,816	64,700	34,311	306,373	306,373	—
55606	Franklin City Public Schools	1,687	1,441	945	(600)	—	(359)	1,093	169	579	760	756	3,069	3,069	—
55612	Brunswick County Public Schools	64,392	6,431	—	(821)	(12,819)	(1,183)	—	228	1,679	1,409	5,782	53,534	53,534	—
55615	Campbell County School Board	205,667	15,187	—	(3,192)	(6,114)	(766)	3,459	948	6,041	18,027	21,624	217,633	217,633	—
55617	Roanoke City Schools	(20,633)	5,622	—	(868)	(2,805)	(780)	4,165	195	1,137	2,685	5,161	(16,443)	(16,443)	—
55619	Staunton City School Board	74,414	1,964	998	(427)	(532)	(866)	737	155	1,539	6,759	7,484	75,261	75,261	—
55632	City of Manassas School Board	50,953	8,762	—	(3,251)	(4,295)	(1,685)	—	888	4,935	5,664	7,721	54,250	54,250	—

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					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected Experience	LESS: FY 2019 Deferred Change In Assumptions	Deferred Outflows Expected Experience	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Deferred Change In Assumptions					
55633	Franklin County Schools	182,065	27,836	—	(5,567)	(6,460)	(7,520)	13,728	1,546	10,100	21,317	24,036	213,009	213,009	—
55635	City of Salem Schools	76,264	16,940	194	(1,112)	(17,701)	—	—	342	2,251	1,824	7,318	71,296	71,296	—
55636	Manassas Park City Schools	(21,395)	10,790	—	(814)	(7,513)	(267)	5,365	226	989	(597)	819	(14,035)	(14,035)	—
55637	Newport News Public Schools	10,254	9,718	149	(329)	(5,989)	(3,325)	—	112	2,222	12,201	18,571	6,144	6,144	—
55802	Williamsburg-James City County Schools	(22,499)	29,310	—	(5,625)	(12,685)	(5,401)	—	1,558	6,230	199	9,260	(18,173)	(18,173)	—
55803	Poquoson City School Board	59,402	317	479	(211)	(1,174)	—	305	78	973	5,021	4,681	59,551	59,551	—
55814	Jackson River Vocational Technical Center	4,300	4	77	(8)	—	—	982	—	120	509	271	5,559	5,559	—
55859	Williamsburg Area Transit Authority	—	—	—	—	—	—	—	244	—	(8,577)	1,335	(9,668)	(9,668)	—
55860	Middle Peninsula Juvenile Detention Commission	—	—	—	—	—	—	—	313	—	(11,101)	1,366	(12,154)	(12,154)	—
55866	Hampton Roads Transportation Accountability Commission	(188)	622	2	(8)	(999)	(63)	—	1	15	460	745	(907)	(907)	—
55867	Pamunkey Regional Library	26,964	3,410	6	(73)	(1,963)	(653)	434	27	758	2,462	3,205	28,155	28,155	—
55868	Northern Virginia Transportation Authority	491	264	1	(31)	(1,328)	(133)	—	1	76	1,148	1,758	(1,271)	(1,271)	—

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Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019			PLUS: FY 2019			PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions						
55874	Meherrin River Regional Jail Authority	(24,682)	9,922	—	(897)	(5,281)	(2,184)	5,771	193	1,797	6,196	9,093	(18,258)	(18,258)	—
55883	Western Virginia Regional Jail Authority	(36,501)	10,755	—	(1,977)	(11,732)	(2,886)	—	462	3,440	3,695	8,380	(43,124)	(43,124)	—
55886	Russell County Public Service Authority	(170)	813	327	(199)	—	(430)	1,021	42	358	637	695	1,050	1,050	—
55897	Prince William County Service Authority	211,789	26,168	22,197	(5,680)	—	(14,142)	49,633	1,873	12,366	38,910	36,426	262,294	262,294	—
55904	Appalachian Juvenile Commission	90,976	2,702	4,834	(419)	(2,552)	(1,644)	3,981	115	2,336	8,596	8,716	90,541	90,541	—
55909	Henry County Public Service Authority	84,770	4,776	739	(805)	—	(2,789)	10,824	257	2,970	9,190	8,033	100,421	100,421	—
55914	Rappahannock Juvenile Center	69,715	3,404	836	(769)	—	(1,802)	8,448	159	2,513	8,743	8,895	80,680	80,680	—
55918	Amherst County Service Authority	26,621	6,139	—	(697)	(3,467)	(1,111)	—	202	1,157	867	2,525	27,186	27,186	—
55919	Pepper's Ferry Regional Wastewater Authority	26,756	6,465	—	(543)	(3,818)	(592)	3,739	157	1,095	2,547	3,189	32,617	32,617	—
55926	Scott County Soil & Water Conservation District	—	—	—	(2)	—	—	2,874	—	113	382	260	3,107	3,107	—
55927	New River Resource Authority	(4,306)	1,636	69	(353)	(1,098)	(941)	60	88	575	110	557	(4,855)	(4,855)	—
55929	Greensville County Water & Sewer Authority	17,420	4,270	—	(712)	(2,380)	(1,624)	—	186	1,379	942	2,057	17,424	17,424	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019			PLUS: FY 2019			PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Deferred Change In Assumptions					
55930	Petersburg Redevelopment & Housing Authority	29,033	3,513	—	(455)	(2,000)	(713)	—	127	1,018	2,129	3,020	29,632	29,632	—
55932	Virginia Coalfield Economic Development Authority	8,138	486	113	(51)	(33)	(322)	93	16	251	698	748	8,415	8,415	—
55940	Monacan Soil & Water Conservation District	577	609	—	(117)	(268)	(319)	—	28	224	200	360	574	574	—
55944	Central Virginia Waste Management Authority	3,753	728	—	(139)	(413)	(416)	—	37	314	824	1,052	3,636	3,636	—
55947	Tidewater Youth Services Commission	58,314	6,212	—	(676)	(2,363)	(1,761)	273	201	2,035	6,370	5,464	63,141	63,141	—
55957	Wise County Redevelopment & Housing Authority	38,953	957	—	(272)	(305)	(274)	—	74	893	3,010	3,364	39,672	39,672	—
55964	Virginia Biotechnology Research Park Authority	8,118	112	242	(15)	—	(63)	483	3	175	882	902	8,551	8,551	—
55977	Southside Regional Jail	33,546	2,374	7,255	(743)	(6,630)	(1,027)	6,030	202	1,704	5,885	6,137	27,949	27,949	—
55978	Evergreen Soil And Water Conservation District	1,655	—	—	(3)	—	—	66	—	84	181	164	1,819	1,819	—
55979	Roanoke Higher Education Authority	21,383	1,697	9,588	(337)	(4,006)	(996)	7,932	60	646	3,800	2,172	18,419	18,419	—
55982	Daniel Boone Soil And Water Conservation District	—	—	—	(5)	—	—	3,471	—	131	559	382	3,774	3,774	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019			PLUS: FY 2019			PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference
					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual	LESS: FY 2019 Deferred Change In Assumptions	Deferred Outflows Expected vs Actual	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Deferred Change In Assumptions					
55983	Southside Community Services Board	62,998	13,997	—	(3,223)	(8,695)	(4,211)	—	837	5,691	8,512	13,497	62,409	62,409	—
55995	Holston River Soil And Water Conservation District	—	—	—	—	—	—	—	1	—	3,455	171	3,285	3,285	—
Total for All Covered Employers		17,378,869	1,747,839	545,003	(387,044)	(768,079)	(572,761)	1,408,366	105,076	876,711	2,238,766	2,406,132	19,076,608	19,076,608	—
		—	—	—	—	—	—	—	—	—	—	—	—	—	—