

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - VLDP 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	Deferred Investment Experience	LESS: FY 2019	PLUS: FY 2019	LESS: FY 2019 Deferred Change In Proportion	LESS: FY 2019 Deferred Change In	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		Difference
						Deferred Inflows	Deferred Outflows								Deferred Investment Experience	Deferred Outflows	
VRS Virginia Local Disability Program - Political Subdivisions		772,000	174,000	18,000	—	62,288	77,528	31,913	1,016,095	6,937	58,057	31,913	2,380,999	2,224,453	2,025,819	2,025,819	—
Employer Allocation																	
55108	Bath County	—	—	—	—	55	68	—	895	6	51	93	2,116	1,253	1,785	1,785	—
55146	Isle of Wight County	8,000	2,000	—	—	621	773	154	10,126	69	579	—	23,695	22,733	20,188	20,188	—
55150	King William County	2,000	—	—	—	279	347	—	4,546	31	260	1,413	10,940	9,501	9,063	9,063	—
55162	Nelson County	3,000	1,000	—	—	277	344	—	4,508	31	258	315	10,627	10,131	8,987	8,987	—
55167	Nottoway County	3,000	1,000	—	—	207	259	344	3,388	23	194	—	7,869	7,909	6,755	6,755	—
55183	Russell County	4,000	1,000	—	—	239	298	1,017	3,901	27	223	—	8,934	8,753	7,778	7,778	—
55201	City of Bristol	7,000	1,000	—	—	495	616	702	8,071	55	461	—	18,770	17,452	16,092	16,092	—
55203	Town of St. Paul	1,000	—	—	—	22	28	47	361	2	21	—	837	1,404	720	720	—
55212	City of Norfolk	9,000	2,000	—	—	684	852	385	11,165	76	638	—	26,085	24,783	22,260	22,260	—
55214	City of Portsmouth	34,000	7,000	—	—	2,761	3,436	51	45,038	307	2,573	—	105,526	98,403	89,793	89,793	—
55215	City of Radford	4,000	1,000	—	—	352	439	—	5,758	39	329	108	13,515	12,477	11,481	11,481	—
55216	City of Richmond	8,000	2,000	—	—	694	865	—	11,333	77	648	647	26,688	25,239	22,595	22,595	—
55218	Town of Craigsville	—	—	—	—	14	16	—	215	1	12	33	510	314	427	427	—
55221	City of Williamsburg	4,000	1,000	—	—	296	369	278	4,839	33	276	—	11,282	10,839	9,648	9,648	—
55226	Town of Front Royal	5,000	1,000	—	—	363	453	115	5,932	40	339	—	13,877	13,430	11,827	11,827	—
55228	Town of Middletown	—	—	—	—	39	50	8	649	4	37	—	1,519	819	1,293	1,293	—
55229	Town of Chilhowie	—	—	—	—	15	21	8	270	2	15	—	632	336	539	539	—
55231	Town of Floyd	—	—	—	—	9	12	49	162	1	9	—	370	148	324	324	—
55232	City of Franklin	5,000	1,000	—	—	341	424	803	5,563	38	318	—	12,871	12,131	11,091	11,091	—

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

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						Deferred Inflows	Deferred Inflows	Deferred Inflows	Deferred Outflows	Deferred Outflows	Deferred Outflows	Deferred Outflows					
Code					vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion						
55233	City of Chesapeake	81,000	17,000	4,000	—	6,375	7,936	1,584	104,004	710	5,943	2,379	244,009	227,794	207,356	207,356	—
55234	City of Virginia Beach	156,000	47,000	8,000	—	12,257	15,242	—	199,852	1,363	11,413	2,417	468,815	452,917	398,444	398,444	—
55239	Town of Grottoes	—	—	—	—	31	38	—	501	3	29	162	1,206	834	998	998	—
55245	Town of Scottsville	—	—	—	—	8	10	—	131	1	8	100	329	289	262	262	—
55247	Town of Madison	—	—	—	—	7	8	—	99	1	6	75	247	215	198	198	—
55248	Town of Pennington Gap	1,000	—	—	—	74	90	10	1,184	8	68	—	2,772	2,498	2,360	2,360	—
55249	Town of La Crosse	—	—	—	—	1	1	—	11	—	1	9	29	25	23	23	—
55250	Town of Rich Creek	—	—	—	—	11	14	—	180	1	10	60	434	302	358	358	—
55255	Town of Broadax	—	—	—	—	8	10	27	131	1	8	—	302	135	262	262	—
55256	Town of Mineral	—	—	—	—	20	25	—	325	2	19	27	766	446	648	648	—
55257	Town of Lebanon	2,000	—	—	—	96	121	125	1,582	11	90	—	3,683	3,870	3,154	3,154	—
55259	Town of Richlands	2,000	—	—	—	103	129	—	1,687	12	96	41	3,962	4,202	3,364	3,364	—
55260	Town of Haymarket	—	—	—	—	41	50	—	659	4	38	3	1,544	844	1,313	1,313	—
55262	Town of Troutville	—	—	—	—	18	23	—	296	2	17	129	719	533	589	589	—
55263	Town of Buchanan	—	—	—	—	4	5	—	68	—	4	51	171	150	135	135	—
55301	Town of Dumfries	1,000	—	—	—	58	72	22	941	6	54	—	2,202	2,174	1,877	1,877	—
55302	Town of Iron Gate	—	—	—	—	5	6	12	80	1	5	—	185	88	160	160	—
55309	Town of Colonial Beach	2,000	—	—	—	101	127	133	1,660	11	95	—	3,862	3,958	3,309	3,309	—
55311	Town of Brookneal	—	—	—	—	9	12	—	159	1	9	14	377	221	318	318	—
55314	Town of Jonesville	—	—	—	—	16	18	—	242	2	14	13	569	325	481	481	—
55315	Town of Wytheville	4,000	1,000	—	—	318	395	—	5,180	35	296	71	12,153	11,694	10,328	10,328	—
55322	Town of Glasgow	—	—	—	—	4	4	41	57	—	3	—	125	23	113	113	—

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							Deferred Inflows Expected vs Actual	Deferred Inflows Change In											
55323	Town of Marion	2,000	—	—	—	135	169	37	2,212	15	126	—	5,175	4,777	4,410	4,410	—		
55329	Town of Leesburg	12,000	3,000	—	—	1,001	1,246	—	16,327	111	933	88	38,276	35,937	32,551	32,551	—		
55330	Town of Chatham	—	—	—	—	7	8	—	108	1	6	14	256	155	215	215	—		
55334	Town of Boydton	—	—	—	—	12	16	—	207	1	12	92	504	376	412	412	—		
55336	Town of McKenney	—	—	—	—	7	9	23	118	1	7	—	272	123	236	236	—		
55338	Town of Quantico	—	—	—	—	—	1	—	10	—	1	8	26	24	20	20	—		
55341	Town of Chincoteague	—	—	—	—	35	44	45	578	4	33	—	1,345	684	1,152	1,152	—		
55344	Town of Stanley	1,000	—	—	—	19	24	37	313	2	18	—	725	1,354	624	624	—		
55345	Town of Hillsville	1,000	—	—	—	82	103	27	1,355	9	77	—	3,169	2,696	2,702	2,702	—		
55346	Town of Elkton	1,000	—	—	—	82	103	153	1,350	9	77	—	3,133	2,538	2,693	2,693	—		
55347	Town of Bridgewater	3,000	1,000	—	—	165	206	287	2,702	18	154	—	6,272	7,102	5,386	5,386	—		
55350	Town of Wise	—	—	—	—	49	59	11	780	5	45	—	1,825	982	1,554	1,554	—		
55351	Town of New Market	—	—	—	—	29	38	179	497	3	28	—	1,128	420	990	990	—		
55353	Town of Rocky Mount	1,000	—	—	—	96	119	—	1,565	11	89	66	3,680	3,075	3,121	3,121	—		
55355	Town of Luray	—	—	—	—	53	66	—	864	6	49	54	2,035	1,167	1,722	1,722	—		
55357	Town of Strasburg	1,000	—	—	—	125	156	—	2,050	14	117	81	4,821	3,714	4,088	4,088	—		
55360	Town of Dublin	—	—	—	—	15	19	—	243	2	14	16	572	328	485	485	—		
55364	City of Bedford	2,000	—	—	—	179	222	—	2,911	20	166	222	6,866	5,981	5,803	5,803	—		
55367	Town of Broadway	—	—	—	—	15	19	42	243	2	14	—	560	258	485	485	—		
55369	Town of Tazewell	3,000	—	—	—	169	210	105	2,752	19	157	—	6,427	6,384	5,487	5,487	—		
55370	Town of Urbanna	—	—	—	—	8	9	32	115	1	7	—	264	108	230	230	—		
55371	Town of Bluefield	1,000	—	—	—	69	86	111	1,123	8	64	—	2,608	2,298	2,239	2,239	—		

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						Deferred vs Actual Experience	Deferred Change In Assumptions										
55372	Town of Weber City					6	7	—	89	1	5	67	222	194	177	177	—
55374	Town of Hurt	—	—	—	—	7	9	22	113	1	6	—	259	116	225	225	—
55375	Town of Waverly	1,000	—	—	—	38	50	284	650	4	37	—	1,466	1,488	1,297	1,297	—
55380	Town of Independence	—	—	—	—	18	22	—	290	2	17	148	710	548	579	579	—
55382	Town of Grundy	—	—	—	—	57	71	—	933	6	53	4	2,186	1,194	1,860	1,860	—
55384	Town of Louisa	—	—	—	—	35	46	47	597	4	34	—	1,390	706	1,191	1,191	—
55386	Town of Mt. Jackson	—	—	—	—	20	27	—	348	2	20	73	831	532	695	695	—
55388	Town of Jarratt	—	—	—	—	—	—	96	—	—	—	—	(19)	(115)	—	—	—
55389	Town of Pembroke	—	—	—	—	12	14	10	190	1	11	—	443	230	379	379	—
55395	Town of Round Hill	—	—	—	—	14	18	27	234	2	13	—	544	267	467	467	—
55398	Town of Saltville	—	—	—	—	24	29	—	386	3	22	194	943	725	770	770	—
55399	Town of Blackstone	2,000	—	—	—	98	123	107	1,609	11	92	—	3,748	3,925	3,207	3,207	—
55401	Southeastern Virginia Public Service Authority	3,000	1,000	—	—	199	248	565	3,250	22	186	—	7,501	7,467	6,480	6,480	—
55404	Appomattox Regional Library	—	—	—	—	62	77	—	1,012	7	58	42	2,380	1,342	2,018	2,018	—
55405	Staunton Redevelopment & Housing Authority	—	—	—	—	16	18	—	237	2	14	74	569	390	472	472	—
55409	Southside Regional Juvenile Group Home Commission	—	—	—	—	7	10	22	125	1	7	—	288	134	248	248	—
55413	Richmond Redevelopment & Housing Authority	7,000	1,000	—	—	592	738	—	9,669	66	552	559	22,771	21,010	19,277	19,277	—
55415	Chesapeake Redevelopment & Housing Authority	2,000	—	—	—	132	164	—	2,146	15	123	250	5,080	5,039	4,279	4,279	—
55417	Norfolk Airport Authority	4,000	1,000	—	—	412	514	—	6,731	46	385	583	15,892	14,291	13,420	13,420	—

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						Deferred Inflows Expected vs Actual	Deferred Inflows Change In Assumptions								Deferred Outflows Expected vs Actual	6/30/2019 Net OPEB Liability	
55419	Hampton Redevelopment & Housing Authority	—	—	—	—	34	41	—	536	4	31	170	1,291	888	1,069	1,069	—
55420	Loudoun County Sanitation Authority	20,000	4,000	—	—	1,606	1,998	123	26,190	179	1,496	—	61,345	57,268	52,215	52,215	—
55421	Danville Redevelopment & Housing Authority	—	—	—	—	55	69	—	899	6	51	129	2,132	1,301	1,792	1,792	—
55424	Hopewell Redevelopment and Housing Authority	1,000	—	—	—	66	83	47	1,085	7	62	—	2,532	2,328	2,162	2,162	—
55426	Blacksburg-VPI Sanitation Authority	—	—	—	—	4	5	—	67	—	4	51	166	146	133	133	—
55429	Alexandria Redevelopment & Housing Authority	4,000	1,000	—	—	378	471	—	6,172	42	353	141	14,492	13,045	12,306	12,306	—
55433	Norfolk Redevelopment & Housing Authority	9,000	2,000	—	—	649	808	747	10,596	72	605	—	24,677	23,621	21,125	21,125	—
55436	Riverside Regional Jail	2,000	—	—	—	137	172	28	2,256	15	129	—	5,281	4,846	4,498	4,498	—
55440	Shenandoah Valley Juvenile Detention Home	5,000	1,000	—	—	330	411	850	5,385	37	308	—	12,446	11,848	10,737	10,737	—
55445	Chesterfield County Health Center Commission	10,000	2,000	—	—	726	903	716	11,836	81	676	—	27,589	26,240	23,597	23,597	—
55447	Rappahannock Area Community Services Board	29,000	8,000	—	—	2,059	2,564	4,809	33,602	229	1,920	—	77,668	73,993	66,994	66,994	—
55449	Hampton Roads Planning District Commission	1,000	—	—	—	141	176	—	2,307	16	132	170	5,441	4,150	4,599	4,599	—
55458	Wytheville Redevelopment & Housing Authority	—	—	—	—	2	3	11	40	—	2	—	91	38	79	79	—
55459	Waynesboro Redevelopment and Housing Authority	1,000	—	—	—	34	41	—	541	4	31	18	1,271	1,712	1,078	1,078	—

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						Deferred Inflows	Deferred Outflows								6/30/2019 Net OPEB Liability	6/30/2019 Actual Net OPEB Liability	
55460	Region Ten Community Services Board	21,000	5,000	—	—	1,848	2,299	—	30,137	206	1,722	1,977	71,023	66,832	60,086	60,086	—
55462	LENOWISCO Planning District Commission	—	—	—	—	8	11	20	148	1	8	—	344	166	296	296	—
55469	Eastern Shore Community Services Board	6,000	1,000	—	—	429	532	970	6,975	48	399	—	16,146	14,731	13,906	13,906	—
55470	ANCHOR Commission	—	—	—	—	19	22	—	292	2	17	28	690	406	582	582	—
55473	Tidewater Transportation District	16,000	4,000	—	—	1,274	1,585	804	20,778	142	1,187	—	48,525	45,543	41,426	41,426	—
55476	Rockbridge Regional Library	—	—	—	—	50	63	65	821	6	47	—	1,911	970	1,637	1,637	—
55479	Cumberland Mountain Community Services	7,000	2,000	—	—	560	697	352	9,138	62	522	—	21,340	20,235	18,218	18,218	—
55482	Middle Peninsula/Northern Neck Public Service Auth	14,000	3,000	—	—	1,084	1,349	494	17,683	121	1,010	—	41,335	38,967	35,255	35,255	—
55486	Southeastern Tidewater Manpower Authority	1,000	—	—	—	98	122	—	1,600	11	91	66	3,762	3,120	3,190	3,190	—
55487	Capital Regional Airport Commission	5,000	1,000	—	—	336	418	459	5,484	37	313	—	12,756	12,444	10,933	10,933	—
55488	Northwestern Community Services Board	8,000	2,000	—	—	753	937	—	12,280	84	702	1,335	29,049	27,276	24,484	24,484	—
55491	Middle Peninsula Regional Security Center	—	—	—	—	43	53	165	694	5	40	—	1,593	687	1,384	1,384	—
55499	Eastern Shore Public Library	1,000	—	—	—	26	31	13	406	3	23	—	947	1,500	809	809	—
55504	Amherst County Public Schools	1,000	—	—	—	124	153	13	2,007	14	115	—	4,699	3,544	4,001	4,001	—
55507	Augusta County Public Schools	3,000	1,000	—	—	191	238	458	3,115	21	178	—	7,205	7,422	6,210	6,210	—
55508	Bath County Public Schools	—	—	—	—	59	74	—	969	7	55	18	2,274	1,259	1,931	1,931	—

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						Deferred Inflows Expected vs Actual	Deferred Inflows Change In Assumptions										
55510	Bland County Public Schools	1,000	—	—	—	10	13	159	169	1	10	—	364	1,025	337	337	—
55512	Norfolk Public Schools	13,000	3,000	—	—	1,066	1,328	—	17,399	119	994	238	40,819	38,485	34,690	34,690	—
55515	Radford City Public Schools	—	—	—	—	34	41	118	537	4	31	—	1,235	544	1,070	1,070	—
55516	Caroline County Public Schools	2,000	—	—	—	90	110	169	1,444	10	83	—	3,349	3,637	2,880	2,880	—
55528	Essex County Public Schools	1,000	—	—	—	52	64	137	845	6	48	—	1,953	1,914	1,685	1,685	—
55533	Chesapeake City Public Schools	14,000	3,000	—	—	1,139	1,418	—	18,581	127	1,062	563	43,656	41,386	37,046	37,046	—
55534	Virginia Beach City Public Schools	38,000	8,000	1,000	—	2,881	3,585	2,421	46,990	321	2,685	—	109,618	102,041	93,686	93,686	—
55537	Goochland County Public Schools	1,000	—	—	—	27	35	101	453	3	26	—	1,042	1,457	904	904	—
55546	Isle of Wight County Public Schools	1,000	—	—	—	134	167	—	2,185	15	125	688	5,261	4,616	4,357	4,357	—
55552	Lee County Public Schools	1,000	—	—	—	123	152	171	1,989	14	114	—	4,625	3,331	3,965	3,965	—
55553	Loudoun County Public Schools	42,000	9,000	5,000	—	3,750	4,667	—	61,165	418	3,495	7,897	145,119	133,730	121,947	121,947	—
55557	Mathews County Public Schools	—	—	—	—	52	66	29	860	6	49	—	2,009	1,062	1,715	1,715	—
55562	Nelson County Public Schools	2,000	—	—	—	89	111	189	1,455	10	83	—	3,370	3,628	2,901	2,901	—
55583	Russell County Public Schools	2,000	—	—	—	132	162	125	2,128	15	122	—	4,961	4,564	4,243	4,243	—
55587	Southampton County Public Schools	1,000	—	—	—	44	53	—	696	5	40	58	1,642	1,957	1,387	1,387	—
55595	Washington County Public Schools	2,000	—	—	—	153	192	—	2,511	17	143	101	5,905	5,326	5,006	5,006	—
55599	York County Public Schools	4,000	1,000	—	—	353	439	—	5,753	39	329	96	13,501	12,455	11,471	11,471	—
55601	Bristol VA Public Schools	2,000	—	—	—	145	180	130	2,362	16	135	—	5,508	4,858	4,708	4,708	—

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Employer Code	Entity	6/30/2018 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	Deferred Investment Experience	LESS: FY 2019	PLUS: FY 2019	LESS: FY 2019 Deferred Change In Proportion	LESS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019 Deferred Investment Experience	PLUS: FY 2019 Deferred Change In Assumptions	PLUS: FY 2019 Deferred Change In Proportion	PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated		Difference
						Deferred Inflows	Deferred Inflows								Deferred Outflows	6/30/2019 Net OPEB Liability	
55606	Franklin City Public Schools	—	—	—	—	39	49	—	641	4	37	—	1,501	816	1,279	1,279	—
55613	PD Pruden Vocational- Technical Center	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55614	Portsmouth City Public Schools	7,000	2,000	—	—	581	724	—	9,483	65	542	248	22,272	21,399	18,906	18,906	—
55620	Suffolk City Public Schools	4,000	1,000	—	—	366	453	—	5,942	41	340	798	14,088	13,543	11,847	11,847	—
55710	Valley Vocational-Technical Center	—	—	—	—	3	6	10	72	—	4	—	167	80	144	144	—
55711	New Horizons Regional Education Center	1,000	—	—	—	20	25	34	330	2	19	—	767	1,381	658	658	—
55713	Galax City Public Schools	1,000	—	—	—	24	29	60	386	3	22	—	892	1,420	770	770	—
55714	Norton City Public Schools	—	—	—	—	10	12	—	157	1	9	68	381	282	312	312	—
55802	Williamsburg-James City County Public Schools	5,000	1,000	—	—	425	530	—	6,943	47	397	36	16,276	14,901	13,843	13,843	—
55813	Buchanan County Public Schools	1,000	—	—	—	74	92	—	1,206	8	69	40	2,834	2,587	2,404	2,404	—
55858	Peumansend Creek Regional Jail Authority	—	—	—	—	25	31	—	406	3	23	308	1,014	888	810	810	—
55859	Williamsburg Area Transit Authority	—	—	—	—	113	140	—	1,835	13	105	1,392	4,585	4,017	3,660	3,660	—
55860	Middle Peninsula Juvenile Detention Commission	—	—	—	—	102	126	—	1,656	11	95	1,257	4,138	3,627	3,302	3,302	—
55861	Breaks Interstate Park Commission	—	—	—	—	55	68	—	897	6	51	679	2,240	1,963	1,787	1,787	—
55862	Crater Criminal Justice Training Academy	—	—	—	—	43	54	60	703	5	40	—	1,636	825	1,402	1,402	—

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						Deferred Inflows	Deferred Inflows								Deferred Outflows	6/30/2019 Net OPEB Liability	
55863	Central Shenandoah Criminal Justice Training Academy	—	—	—	—	17	22	—	285	2	16	19	671	387	567	567	—
55864	New River Valley Emergency Comm Regional Authority	2000	—	—	0	152	188	123	2462	17	141	0	5744	4,993	4,908	4908	—
55865	Maury Service Authority	1,000	—	—	—	51	62	—	815	6	47	341	1,978	2,450	1,624	1,624	—
55867	Hampton Roads Transportation Accountability Commission	1,000	—	—	—	74	94	—	1,228	8	70	84	2,896	2,669	2,449	2,449	—
55868	Northern Virginia Transportation Authority	1,000	—	—	—	143	178	—	2,331	16	133	86	5,481	4,078	4,648	4,648	—
55869	RSW Regional Jail Authority	2,000	—	—	—	128	160	202	2,092	14	120	—	4,861	4,426	4,171	4,171	—
55871	Portsmouth Redevelopment and Housing Authority	3000	1,000	—	0	232	288	526	3779	26	216	0	8749	8,189	7,535	7535	—
55872	Southwest Regional Recreation Authority	1000	—	—	0	70	87	0	1143	8	65	45	2686	2,512	2,278	2278	—
55873	Roanoke Redevelopment and Housing Authority	4000	1,000	—	0	277	344	627	4514	31	258	0	10449	10,004	9,000	9000	—
55884	Halifax Service Authority	1000	—	—	0	71	88	0	1159	8	66	140	2744	2,647	2,311	2311	—
55886	Russell County Public Service Authority	0	—	—	0	15	19	0	243	2	14	61	582	383	485	485	—
55891	Tidewater Soil and Water Conservation District	0	—	—	—	3	6	37	72	0	4	0	161	47	144	144	—
55893	Eastern Shore Soil and Water Conservation District	0	—	—	—	6	8	44	100	1	6	0	226	75	200	200	—
55896	Virginia Resources Authority	0	—	—	—	19	24	0	311	2	18	92	749	509	620	620	—
55906	Suffolk Redevelopment and Housing Authority	1000	—	—	—	108	135	115	1763	12	101	0	4109	3,112	3,515	3515	—

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						Deferred Inflows	Deferred Outflows										
55922	Piedmont Regional Jail	0	—	—		47	58	0	763	5	44	29	1794	1,009	1,521	1521	—
55923	Nelson County Services Authority	0	—	—		48	60	65	786	5	45	0	1829	925	1,567	1567	—
55924	Coeburn-Norton-Wise Regional Water	0	—	—		10	12	23	158	1	9	0	364	172	315	315	—
55925	Fauquier County Water & Sanitation Authority	3000	—	—		177	218	82	2862	20	164	0	6688	6,551	5,706	5706	—
55926	Scott County Soil & Water Conservation District	0	—	—		7	8	0	104	1	6	54	254	197	207	207	—
55927	New River Resource Authority	0	—	—		32	41	0	532	4	30	301	1307	1,041	1,060	1060	—
55930	Petersburg Redevelopment & Housing Authority	0	—	—		45	58	0	759	5	43	33	1787	1,010	1,514	1514	—
55931	Central Rappahannock Regional Library	3000	1,000	—		245	306	0	4009	27	229	104	9416	9,240	7,994	7994	—
55934	Thomas Jefferson Soil & Water Conservation District	0	—	—		41	51	209	669	5	38	0	1525	602	1,334	1334	—
55938	Colonial Soil & Water Conservation District	0	—	—		35	44	42	577	4	33	0	1344	686	1,151	1151	—
55941	Robert E. Lee Soil & Water Conservation District	0	—	—		0	1	103	10	0	1	0	4	(110)	21	21	—
55945	Lonesome Pine Regional Library	0	—	—		8	10	0	132	1	8	20	314	193	264	264	—
55951	Handley Regional Library	0	—	—		20	26	0	341	2	19	55	810	501	680	680	—
55954	Potomac & Rappahannock Transportation Comm	10000	2,000	—		794	988	614	12947	88	740	0	30213	27,779	25,813	25813	—

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						Deferred Inflows	Deferred Inflows								Deferred Outflows	6/30/2019 Net OPEB Liability	
55957	Wise County Redevelopment and Housing Authority	1000	—	—		20	24	0	321	2	18	0	749	1,407	639	639	—
55958	Prince William Soil & Water Conservation District	0	—	—		18	23	0	295	2	17	79	708	471	589	589	—
55959	Hampton Roads Regional Jail Authority	1000	—	—		127	159	0	2079	14	119	517	4976	4,275	4,144	4144	—
55960	Russell County Water & Sewage Authority	1000	—	—		18	23	91	300	2	17	0	683	1,273	597	597	—
55964	Virginia Biotechnology Research Park Authority	1000	—	—		42	53	0	691	5	39	267	1672	2,202	1,377	1377	—
55967	Rockingham Regional Library	0	—	—		70	85	0	1120	8	64	152	2655	1,612	2,232	2232	—
55969	Culpeper Soil & Water Conservation District	1000	—	—		9	12	150	152	1	9	0	325	1,013	303	303	—
55972	Big Water Soil & Water Conservation District	0	—	—		6	8	17	105	1	6	0	242	114	209	209	—
55974	Peaks of Otter Soil & Water Conservation District	0	—	—		7	10	24	129	1	7	0	298	137	257	257	—
55975	New River Soil & Water Conservation District	0	—	—		5	6	0	76	1	4	58	191	166	153	153	—
55978	Evergreen Soil & Water Conservation District	0	—	—		16	19	47	247	2	14	0	569	258	492	492	—
55982	Daniel Boone Soil & Water Conservation District	0	—	—		13	16	37	208	1	12	0	480	220	415	415	—
55985	Tazewell Soil & Water Conservation District	0	—	—		5	7	19	90	1	5	0	207	93	179	179	—
55988	Henricopolis Soil & Water Conservation District	0	—	—		6	9	23	113	1	6	0	260	116	226	226	—

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						Deferred Inflows	Deferred Inflows								Deferred Outflows	6/30/2019 Net OPEB Liability	
55990	Roanoke River Service Authority	0	—	—	9	11	0	145	1	8	11	342	197	290	290	—	
55991	Lee County Public Service Authority	1000	—	—	60	73	5	958	7	55	0	2243	2,216	1,909	1909	—	
55994	Wise County Public Service Authority	0	—	—	42	52	41	685	5	39	0	1597	825	1,366	1366	—	
55996	New River Valley Community Services Board	29000	11,000	—	2225	2768	5393	36283	248	2073	0	83695	79,574	72,339	72339	—	
55999	Clinch Valley Soil & Water Conservation District	0	—	—	9	12	13	153	1	9	0	356	180	305	305	—	
Total for VRS Virginia Local Disability Program - Political Subdivisions		772,000	174,000	18,000	—	62,288	77,528	31,913	1,016,095	6,937	58,057	31,913	2,380,999	2,224,453	2,025,819	2,025,819	—
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—