Employe <u>Code</u>	<u>Entity</u> VRS Virginia Local Disability Program - Political Subs	June 30, 2017 Net OPEB <u>Liability</u> 563,000	PLUS: FY 2017 Deferred <u>Inflows</u> 99,000	LESS: FY 2017 Deferred <u>Outflows</u> 10,000	LESS: FY 2018 Deferred Inflows Investment Experience	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 79,000	Less: FY 2018 Deferred Inflows Change In Assumptions 88,000	LESS: FY 2018 Deferred Inflows Change In Proportion 7,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2018 Deferred Outflows Investment Experience 11,000	PLUS: FY 2018 Deferre8 Outflows Change In Assumptions	PLUS: FY 2018 Deferred Outflows Change In Proportion 7,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 1,739,000	LESS: FY 2018 Normal Employer <u>Contributions</u> 1,463,000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 772,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 772,000	<u>Difference</u> -
55100	Employer Allocation Bath County	1.000											1.000	2.000			
	Isle of Wight County	6,000	1,000		-	1,000	1,000	-			-		18,000	15,000	8,000	8,000	
55150	King William County	2,000	-	-	-		-	-	-	-	-	-	5,000	5,000	2,000	2,000	
55162 55167	Nelson County Nottoway County	2,000 2,000	-		-	1,000 1,000		-	-			-	7,000 7,000	5,000 5,000	3,000 3,000	3,000 3,000	-
	Russell County	2,000	-			1,000	-	-			-		9,000	6,000	4,000	4,000	
	City of Bristol	5,000	1,000	-	-	-	1,000		-		-	-	14,000	12,000	7,000	7,000	-
55203	Town of St. Paul City of Norfolk	7.000	1,000	-	-	1,000	1,000		-				1,000 20.000	17,000	1,000 9.000	1,000 9.000	-
	City of Portsmouth	25,000	4,000			3,000	4,000	-			-		77,000	65,000	34,000	34,000	-
55215	City of Radford	3,000	1,000	-	-	1,000		-	-	-	-	-	10,000	9,000	4,000	4,000	-
	City of Richmond Town of Craigsville	5,000	1,000			1,000	1,000						18,000	14,000	8,000	8,000	
	City of Williamsburg	2,000				1,000	-	-			-		9,000	6,000	4,000	4,000	-
55226	Town of Front Royal	4,000	1,000	-	-	-	1,000	-	-	-	-	-	10,000	9,000	5,000	5,000	-
55228 55229	Town of Middletown Town of Chilhowie	1,000											1,000	2,000			
	Town of Floyd						-	-			-		-				-
	City of Franklin	3,000	1,000	·	-		1,000	-	-		-		11,000	9,000	5,000	5,000	-
55233	City of Chesapeake City of Virginia Beach	56,000 100.000	10,000 28.000	1,000 8.000		8,000 18.000	9,000 29.000		-	1,000 8.000		3,000	183,000 346,000	154,000 271,000	81,000 156.000	81,000 156.000	-
	Town of Grottoes	100,000	20,000	-		10,000	25,000	-		-	-		340,000	271,000	130,000	-	-
55248	Town of Pennington Gap	1,000	-	-	-	-	-	-	-	-	-	-	2,000	2,000	1,000	1,000	-
55250	Town of Rich Creek Town of Broadax			-	-				-			-			-		-
55256	Town of Mineral		-	-	-	-	-		-	-	-		-	-	-		-
	Town of Lebanon	1,000	-	-	-	-	-	-	-	-	-	-	3,000	2,000	2,000	2,000	-
55259 55260	Town of Richlands Town of Haymarket			-	-	-			-	-		-	3,000 1,000	1,000 1,000	2,000	2,000	-
55262	Town of Troutville		-		-		-		-		-			-	-		-
	Town of Dumfries	1,000	-	-	-	-	-	-	-	-	-	-	2,000	2,000	1,000	1,000	-
55302	Town of Iron Gate Town of Colonial Beach	1.000			-		-	-			-		3.000	2.000	2.000	2.000	-
	Town of Brookneal	1,000											3,000	2,000	2,000	2,000	-
55314		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Town of Wytheville Town of Glasgow	3,000	1,000	-	-	1,000	-	-	-	-	-		8,000	7,000	4,000	4,000	-
55323		1,000									-		4,000	3,000	2,000	2,000	
55329	Town of Leesburg	9,000	2,000	-	-	2,000	1,000	-	-	-	-	-	28,000	24,000	12,000	12,000	-
55330 55334	Town of Chatham Town of Boydton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Town of McKenney																-
55341	Town of Chincoteague	1,000	-	-	-	-	-	-	-	-	-	-	1,000	2,000	-	-	-
55344 55345	Town of Stanley Town of Hillsville			-	-		-	-		-	-		1,000 2,000	1,000	1,000 1,000	1,000 1,000	-
55346	Town of Elkton												3,000	2,000	1,000	1,000	
55347		2,000				1,000			-		-		5,000	3,000	3,000	3,000	-
55350	Town of Wise Town of New Market	1,000	-	-	-	-	-	-	-	-	-	-	1,000 1.000	2,000 1.000	-	-	-
55353			-						-		-	-	3,000	2,000	1,000	1,000	-
55355	Town of Luray	-	-	-	-	-	-	-	-	-	-		1,000	1,000	-	-	-
55357	Town of Strasburg	1,000	-	-	-	-	-	-	-	-	-	-	3,000	3,000	1,000	1,000	-
55360 55364	Town of Dublin City of Bedford	2,000	-	-	-		-	-	-	-	-		4,000	4,000	2,000	2,000	-
55367	Town of Broadway		-	-	-	-	-	-	-	-	-		1,000	1,000		-	-
55369	Town of Tazewell Town of Urbanna	2,000	-	-	-	-	-	-	-	-	-	-	5,000	4,000	3,000	3,000	-
	Town of Bluefield	1.000	-						-		-	-	2.000	2.000	1.000	1.000	-
55374	Town of Hurt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
55375 55380	Town of Waverly	1,000	-	-	-	-	-	-	-	-	-	-	2,000	2,000	1,000	1,000	-
55380	Town of Independence Town of Grundy	1,000		-				-			-		2,000	3,000		-	-
55384	Town of Louisa	1,000	-	-	-		-		-		-		1,000	2,000	-	-	-
55386	Town of Mt. Jackson		-	-	-	-	•		-	-		-	•	-	-	-	-
55388 55389				-		-	-	-	-		-	-	-	-	-	-	-
55395	Town of Round Hill		-						-		-						-
55398		-	-	-	-	-	-	-	-	-	-	-	-	- 2 000	- 2 000	- 2.000	-
55399 55401	Town of Blackstone Southeastern Virginia Public Service Authority	1,000 3,000	-	-	-	1,000	-	-	-	-	-	-	3,000 7.000	2,000 6.000	2,000 3.000	2,000 3.000	
55404	Appomattox Regional Library	1,000	-	-	-	-,000	-	-	-	-		-	2,000	3,000	-	-	
55405	Staunton Redevelopment & Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55409 55413	Southside Regional Juvenile Group Home Commission Richmond Redevelopment & Housing Authority	6,000	1,000	-	-	-	1,000	-	-	-	-	-	14,000	13,000	7,000	7,000	
	Chesapeake Redevelopment & Housing Authority					-		-	-		-	-	3,000	1,000	2,000	2,000	
55417	Norfolk Airport Authority	3,000	1,000	-	-	-	1,000	-	-	-	-	-	10,000	9,000	4,000	4,000	
	Hampton Redevelopment & Housing Authority Loudoun County Sanitation Authority	1,000 16,000	3,000	-	-	2,000	2,000	-	-	-	-	-	1,000 45,000	2,000 40,000	20,000	20,000	-
	Danville Redevelopment & Housing Authority	1,000	5,000			2,000	2,000		-		-		1,000	2,000	20,000	20,000	
	Hopewell Redevelopment and Housing Authority	1,000	-	-	-	-	-	-	-	-	-	-	2,000	2,000	1,000	1,000	
55429	Alexandria Redevelopment & Housing Authority	2,000	-	-	-	-	1,000	-	-	-	-	•	11,000	8,000	4,000	4,000	

PLUS: FY 2018

LESS: FY 2018

Employe <u>Code</u>	Entity VRS Virginia Local Disability Program - Political Subs	June 30, 2017 Net OPEB <u>Liability</u> 563,000	PLUS: FY 2017 Deferred <u>Inflows</u> 99,000	LESS: FY 2017 Deferred <u>Outflows</u> 10,000	LESS: FY 2018 Deferred Inflows Investment Experience	LESS: FY 2018 Deferred Inflows Expected vs Actual Experience 79,000	Less: FY 2018 Deferred Inflows Change In Assumptions 88,000	LESS: FY 2018 Deferred Inflows Change In Proportion 7,000	PLUS: FY 2018 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2018 Deferred Outflows Investment Experience 11,000	PLUS: FY 2018 Deferre8 Outflows Change In Assumptions	PLUS: FY 2018 Deferred Outflows Change In Proportion 7,000	PLUS: FY 2018 Employer OPEB <u>Expense</u> 1,739,000	LESS: FY 2018 Normal Employer Contributions 1,463,000	Calculated June 30, 2018 Net OPEB <u>Liability</u> 772,000	Actual June 30, 2018 Net OPEB <u>Liability</u> 772,000	<u>Difference</u> -
55433	Employer Allocation Norfolk Redevelopment & Housing Authority	7.000	1.000			1.000	1.000						20.000	17.000	9.000	9,000	
	Riverside Regional Jail	1,000	1,000		-	1,000	1,000	-	-		-		5.000	4,000	2,000	2.000	
55440	Shenandoah Valley Juvenile Detention Home	4,000	1,000	-	-		1,000						11,000	10,000	5,000	5,000	-
	Chesterfield County Health Center Commission	8,000	2,000	-	-	1,000	1,000		-	-	-		20,000	18,000	10,000	10,000	-
	Rappahannock Area Community Services Board Hampton Roads Planning District Commission	24,000 1,000	4,000			3,000	3,000	2,000			-		64,000 4,000	55,000 4,000	29,000 1,000	29,000 1,000	-
55458	Wytheville Redevelopment & Housing Authority	1,000							-		-		4,000	4,000	1,000	1,000	-
	Waynesboro Redevelopment and Housing Authority												1,000		1,000	1,000	-
	Region Ten Community Services Board	15,000	3,000	-	-	3,000	2,000		-	-		-	48,000	40,000	21,000	21,000	-
55462	LENOWISCO Planning District Commission Eastern Shore Community Services Board	5,000	1,000				1,000		-	-	-		14,000	13,000	6,000	6,000	-
	ANCHOR Commission	3,000	-	-			1,000						14,000	13,000	-	-	_
	Tidewater Transportation District	12,000	2,000	-	-	2,000	2,000						37,000	31,000	16,000	16,000	-
	Rockbridge Regional Library	1,000	·	-	-		•		-	-		-	2,000	3,000	•		-
	Cumberland Mountain Community Services Middle Peninsula/Northern Neck Public Service Auth	5,000 11.000	1,000 2,000	-	-	1,000 1,000	1,000 2,000	-	-	-	-	-	16,000 31.000	13,000 27.000	7,000 14.000	7,000 14,000	-
	Southeastern Tidewater Manpower Authority	1,000	2,000		-	1,000	2,000		-	-	-	-	3,000	3,000	1,000	1,000	-
55487	Capital Regional Airport Commission	3,000	1,000				1,000						10,000	8,000	5,000	5,000	-
	Northwestern Community Services Board	6,000	1,000	-	-	1,000	1,000		-		-		19,000	16,000	8,000	8,000	-
55491 55499	Middle Peninsula Regional Security Center Eastern Shore Public Library	-	-	-	-	-	-	-	-	-	-		2,000 1,000	2,000	1,000	1,000	-
	Amherst County Public Schools	1,000		-		-			-		-		3,000	3,000	1,000	1,000	-
	Augusta County Public Schools	2,000	-	-	-	1,000	-	-		-	-	-	6,000	4,000	3,000	3,000	-
55508		1,000	-	-	-	-	-	-	-	-	-	-	2,000	3,000		÷	-
	Bland County Public Schools Norfolk Public Schools	8.000	1.000	-	-	2.000	1.000	•	-	-	-	•	1,000 30.000	23.000	1,000 13.000	1,000 13.000	-
	Radford City Public Schools	1,000	1,000		-	2,000	1,000		-	-	-	-	1.000	2.000	15,000	15,000	-
	Caroline County Public Schools	1,000		-		-							3,000	2,000	2,000	2,000	-
	Essex County Public Schools	1,000		-	-	-	-	-	-	-	-		2,000	2,000	1,000	1,000	-
55533 55534	Chesapeake City Public Schools Virginia Beach City Public Schools	10,000 30,000	2,000	1,000	-	1,000 4,000	2,000 4,000		-	1,000	-	-	31,000 84,000	26,000 73,000	14,000 38,000	14,000 38,000	-
55534 55537	Goochland County Public Schools	1,000	5,000	1,000	-	4,000	4,000	-	-	1,000	-		1,000	1,000	1,000	1,000	-
	Isle of Wight County Public Schools	-,	-		-	-				-		-	2,000	1,000	1,000	1,000	-
	Lee County Public Schools	1,000	-	-	-	-	-	-	-	-	-	-	4,000	4,000	1,000	1,000	-
55553	Loudoun County Public Schools Mathews County Public Schools	27,000 1,000	5,000	-	-	4,000	5,000	-	-	1,000	-	4,000	95,000 2,000	81,000 3,000	42,000	42,000	-
	Nelson County Public Schools	1,000	-		-				-	-	-	-	3.000	2.000	2.000	2.000	-
55583		1,000		-		-			-	-	-		4,000	3,000	2,000	2,000	-
	Southampton County Public Schools	1,000		-	-	-	-		-		-		1,000	1,000	1,000	1,000	-
	Washington County Public Schools York County Public Schools	1,000 3,000	1,000		-	1,000			-	-	-	-	4,000 10,000	3,000 9,000	2,000 4,000	2,000 4,000	-
	Bristol VA Public Schools	1,000	1,000	-		1,000		-	-	-	-		5,000	4,000	2,000	2,000	-
	Franklin City Public Schools	1,000	-	-	-	-	-	-		-	-	-	1,000	2,000	-,	-,	-
	PD Pruden Vocational-Technical Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Portsmouth City Public Schools Suffolk City Public Schools	5,000 2,000	1,000	-	-	1,000 1,000	1,000		-		-		16,000 9,000	13,000 6,000	7,000 4,000	7,000 4,000	-
	Valley Vocational-Technical Center	2,000	-	-	-	1,000			-	-	-	-	9,000	-	4,000	4,000	
55711	New Horizons Regional Education Center	-	-	-	-	-	-	-		-		-	1,000	-	1,000	1,000	-
	Galax City Public Schools	1,000	-	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	-
	Norton City Public Schools Williamsburg-James City County Public Schools	4.000	1.000		-		1.000		-	-	-	-	12,000	11.000	5.000	5.000	-
55813		1,000	1,000	-		-	1,000	-	-	-	-		2,000	2,000	1,000	1,000	-
	Crater Criminal Justice Training Academy	-	-	-	-	-				-		-	1,000	1,000	-	-,	
	Central Shenandoah Criminal Justice Training Academy		-		-				-	-		-	·				
	New River Valley Emergency Comm Regional Authority Maury Service Authority	1,000	-	-	-	-	-	-	-	-	-	-	4,000 1,000	3,000	2,000 1,000	2,000 1,000	
55867		1,000											2,000	2,000	1,000	1,000	-
55868	Northern Virginia Transportation Authority	1,000							-				4,000	4,000	1,000	1,000	-
	RSW Regional Jail Authority	2,000	-		-				-	-		-	4,000	4,000	2,000	2,000	-
55871	Portsmouth Redevelopment and Housing Authority Southwest Regional Recreation Authority	2,000				1,000	-		-		-		8,000 2.000	6,000 1.000	3,000 1.000	3,000 1.000	-
	Roanoke Redevelopment and Housing Authority	4.000	1,000	-		1,000	-	-					8,000	8,000	4.000	4.000	
55884	Halifax Service Authority	1,000	-	-	-	-			-				2,000	2,000	1,000	1,000	
	Russell County Public Service Authority	-	-	-	-	-	-		-		-		-		-		-
55891 55893	Tidewater Soil and Water Conservation District Eastern Shore Soil and Water Conservation District	-	•	-	•	-	-	-	-	-	-	•	-	-	-	-	-
	Virginia Resources Authority	-		-					-		-		-		-		
	Suffolk Redevelopment and Housing Authority	1,000	-	-	-								3,000	3,000	1,000	1,000	
	Piedmont Regional Jail	1,000	-	-	-	-	-	-	-	-	-	-	1,000	2,000	-	-	-
	Nelson County Services Authority	1,000	-	-	-	-	-	-	-	•	-	-	1,000	2,000	-	-	-
	Coeburn-Norton-Wise Regional Water Fauguier County Water & Sanitation Authority	2.000	-	-	-	-	-	-	-	-	-		5.000	4.000	3.000	3.000	
	Scott County Soil & Water Conservation District	2,000					-		-	-	-		-	-	-	-	
55927		-		-	-	-	-	-	-	-	-	-	-	-	-	-	
55930	Petersburg Redevelopment & Housing Authority	1,000	-	-	-	-	-	-	-	-	-	-	1,000	2,000			-
55931 55934	Central Rappahannock Regional Library	1,000	-	-	-	1,000	-	-	-	-	-	-	8,000	5,000 3.000	3,000	3,000	
	Thomas Jefferson Soil & Water Conservation District Colonial Soil & Water Conservation District	1,000 1,000		-		-	-	-	-	-	-	-	2,000 1,000	3,000 2,000	-	-	
	Robert E. Lee Soil & Water Conservation District	-		-		-	-		-	-	-		-	-	-	-	
	Lonesome Pine Regional Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55951	Handley Regional Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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, 2018

For the F	For the Plan Year Ended and Measurement Date of June 30, 2018				LESS: FY 2018	LESS: FY 2018 Deferred	Less: FY 2018	LESS: FY 2018	PLUS: FY 2018 Deferred	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018			Calculated		
					Deferred	Inflows	Deferred	Deferred	Outflows	Deferred	Deferre8	Deferred	PLUS: FY 2018	LESS: FY 2018	June 30, 2018	Actual	
		June 30, 2017	PLUS: FY 2017	LESS: FY 2017	Inflows	Expected	Inflows	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	June 30, 2018	
Employe		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	OPEB	Net OPEB	
Code	<u>Entity</u>	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Liability	Liability	Difference
	VRS Virginia Local Disability Program - Political Subs	563,000	99,000	10,000		79,000	88,000	7,000	-	11,000		7,000	1,739,000	1,463,000	772,000	772,000	
	Employer Allocation																
55954	Potomac & Rappahannock Transportation Comm	9,000	1,000	-	-	1,000	1,000		-		-	-	23,000	21,000	10,000	10,000	
55957	Wise County Redevelopment and Housing Authority	-		-	-	-	-		-		-	-	1,000	-	1,000	1,000	-
55958	Prince William Soil & Water Conservation District				-				-	-			-			-	
55959	Hampton Roads Regional Jail Authority	1,000		-	-	-		-	-	-			2,000	2,000	1,000	1,000	
55960	Russell County Water & Sewage Authority	-	-	-	-	-	-	-	-		-	-	1,000	-	1,000	1,000	-
55964	Virginia Biotechnology Research Park Authority	-	-	-	-	-	-	-	-		-	-	1,000	-	1,000	1,000	-
55967	Rockingham Regional Library	1,000			-				-	-			2,000	3,000	-	-	-
55969	Culpeper Soil & Water Conservation District	1,000	-	-	-	-	-		-		-	-	1,000	1,000	1,000	1,000	-
55972	Big Water Soil & Water Conservation District	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
55974	Peaks of Otter Soil & Water Conservation District			-		-		-					-	-	-		-
55978	Evergreen Soil & Water Conservation District	-	-	-	-	-	-		-		-		1,000	1,000	-	-	-
55982	Daniel Boone Soil & Water Conservation District	-	-	-	-	-	-		-		-		-	-	-	-	-
55985	Tazewell Soil & Water Conservation District	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
55988	Henricopolis Soil & Water Conservation District	-		-		-		-	-	-			-	-		-	
55990	Roanoke River Service Authority	-	-	-	-	-	-	-	-		-	-		-		-	-
55991	Lee County Public Service Authority	1,000		-	-	-	-		-		-		2,000	2,000	1,000	1,000	-
55994	Wise County Public Service Authority	1,000											1,000	2,000			-
55996	New River Valley Community Services Board	26,000	5,000	-	-	3,000	3,000	5,000	-		-		64,000	55,000	29,000	29,000	-
55999	Clinch Valley Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total for VRS VLDP - Political Subdivisions	563,000	99,000	10,000	-	79,000	88,000	7,000	-	11,000	-	7,000	1,739,000	1,463,000	772,000	772,000	-
		-					-				-			-			