

Virginia Retirement System  
 Finance Division  
 Analysis of Change in Net OPEB Liability - HIC - Political Subdivisions  
 For the Fiscal Year Ended June 30, 2017

Employer Code	Entity	June 30, 2016	PLUS: FY 2016	LESS: FY 2016	LESS: FY 2017	Deferred	LESS: FY 2017	Deferred	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	PLUS: FY 2017	LESS: FY 2017	Calculated	Actual	Difference
		Net OPEB Liability	Deferred Inflows	Deferred Outflows	Deferred Inflows Investment Experience	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	Net OPEB Liability	Net OPEB Liability		
<b>VRS Health Insurance Credit Plan - Political Subdivisions</b>		<b>19,367,625</b>	-	-	<b>719,497</b>	-	<b>915,398</b>	-	-	<b>569</b>	<b>1,771,137</b>	<b>2,164,531</b>	<b>17,339,905</b>	<b>17,339,905</b>	-	
<b>Employer Allocation</b>																
55100	Accomack County	270,607	-	-	471	-	8,347	-	-	-	22,171	26,474	257,486	257,486	-	
55103	Amelia County	27,704	-	-	338	-	1,009	-	-	-	2,713	2,585	26,485	26,485	-	
55104	Amherst County	66,125	-	-	3,996	-	4,159	-	-	-	6,107	8,839	55,238	55,238	-	
55110	Bland County	44,531	-	-	114	-	2,005	-	-	-	4,314	3,765	42,961	42,961	-	
55122	Craig County	(4,193)	-	-	1,257	-	-	-	-	199	(299)	99	(5,649)	(5,649)	-	
55128	Essex County	39,641	-	-	235	-	1,170	-	-	-	6,654	6,959	37,931	37,931	-	
55132	Fluvanna County	28,493	-	-	3,152	-	2,305	-	-	-	3,299	4,699	21,636	21,636	-	
55136	Gloucester County	45,868	-	-	9,141	-	8,125	-	-	-	8,033	12,479	24,156	24,156	-	
55139	Greene County	29,410	-	-	2,877	-	4,333	-	-	-	2,248	3,784	20,664	20,664	-	
55140	Greensville County	16,988	-	-	2,643	-	2,808	-	-	-	1,823	3,436	9,924	9,924	-	
55141	Halifax County	70,695	-	-	3,518	-	4,615	-	-	-	7,875	6,705	63,732	63,732	-	
55142	Hanover County	739,466	-	-	15,646	-	39,406	-	-	-	73,374	81,864	675,924	675,924	-	
55144	Henry County	(36,060)	-	-	10,618	-	8,038	-	-	-	(2,176)	3,853	(60,745)	(60,745)	-	
55146	Isle of Wight County	91,217	-	-	5,779	-	4,097	-	-	-	9,394	10,645	80,090	80,090	-	
55147	James City County	619,407	-	-	22,338	-	9,224	-	-	-	60,966	65,197	583,614	583,614	-	
55154	Louisa County	40,760	-	-	2,999	-	4,773	-	-	-	7,201	9,335	30,854	30,854	-	
55156	Madison County	(11,610)	-	-	2,126	-	1,960	-	-	-	1,070	1,632	(16,258)	(16,258)	-	
55157	Mathews County	24,526	-	-	20	-	616	-	-	-	2,388	2,142	24,136	24,136	-	
55163	New Kent County	69,171	-	-	200	-	4,940	-	-	-	10,837	9,547	65,321	65,321	-	
55166	Northumberland County	(2,105)	-	-	1,572	-	1,673	-	-	-	153	212	(5,409)	(5,409)	-	
55171	Pittsylvania County	249,696	-	-	12,588	-	7,660	-	-	-	15,614	27,160	217,902	217,902	-	
55172	Powhatan County	59,772	-	-	444	-	2,875	-	-	-	7,215	8,147	55,521	55,521	-	
55176	Prince William County	4,078,691	-	-	113,135	-	130,067	-	-	-	371,772	410,616	3,796,645	3,796,645	-	
55177	Pulaski County	83,505	-	-	5,251	-	6,812	-	-	-	9,183	12,756	67,869	67,869	-	
55178	Rappahannock County	(8,129)	-	-	1,069	-	1,550	-	-	-	(588)	121	(11,457)	(11,457)	-	
55180	Roanoke County	1,173,245	-	-	16,133	-	36,359	-	-	-	98,089	135,458	1,083,384	1,083,384	-	
55183	Russell County	26,973	-	-	2,894	-	1,366	-	-	-	2,169	3,731	21,151	21,151	-	
55185	Shenandoah County	24,961	-	-	7,244	-	8,811	-	-	-	5,159	8,841	5,224	5,224	-	
55187	Southampton County	5,909	-	-	5,264	-	2,346	-	-	-	40	2,469	(4,130)	(4,130)	-	
55189	Stafford County	195,774	-	-	25,078	-	27,148	-	-	-	22,650	37,726	128,472	128,472	-	
55192	Tazewell County	17,691	-	-	9,502	-	6,012	-	-	-	2,154	6,559	(2,228)	(2,228)	-	
55195	Washington County	(2,288)	-	-	7,627	-	2,987	-	-	-	(285)	2,128	(15,315)	(15,315)	-	
55196	Westmoreland County	41,547	-	-	582	-	1,787	-	-	-	4,653	5,895	37,936	37,936	-	
55197	Wise County	(23,371)	-	-	6,774	-	5,119	-	-	-	(672)	3,228	(39,164)	(39,164)	-	
55198	Wythe County	(9,560)	-	-	4,600	-	2,112	-	-	-	(407)	2,132	(18,811)	(18,811)	-	
55199	York County	464,644	-	-	28,596	-	37,726	-	-	-	38,040	73,420	362,942	362,942	-	
55215	City of Radford	296,382	-	-	6,902	-	8,821	-	-	-	23,808	23,734	280,733	280,733	-	
55217	City of Roanoke	293,224	-	-	2,966	-	-	-	-	-	18,098	22,904	285,452	285,452	-	
55222	City of Winchester	192,255	-	-	13,585	-	18,277	-	-	-	21,370	25,909	155,854	155,854	-	
55228	Town of Middletown	3,542	-	-	192	-	241	-	-	-	653	629	3,133	3,133	-	
55230	City of Covington	212,826	-	-	3,411	-	7,186	-	-	-	15,820	17,332	200,717	200,717	-	
55301	Town of Dumfries	2,575	-	-	988	-	373	-	-	-	1,010	1,071	1,153	1,153	-	
55312	Town of Hamilton	8,423	-	-	15	-	110	-	-	-	1,373	1,162	8,509	8,509	-	
55321	Town of Woodstock	63,901	-	-	2,130	-	3,292	-	-	-	7,045	8,556	56,968	56,968	-	
55326	Town of Pearisburg	58,723	-	-	1,173	-	1,472	-	-	-	4,723	5,298	55,503	55,503	-	
55332	City of Manassas	484,959	-	-	17,857	-	23,276	-	-	-	43,675	47,773	439,728	439,728	-	
55342	Town of Lawrenceville	19,325	-	-	1,078	-	2,086	-	-	-	2,086	3,186	14,209	14,209	-	
55344	Town of Stanley	12,879	-	-	736	-	571	-	-	-	1,094	1,554	11,112	11,112	-	
55357	Town of Strasburg	18,202	-	-	2,306	-	3,225	-	-	-	2,802	3,655	11,818	11,818	-	
55365	City of Poquoson	147,050	-	-	4,610	-	9,509	-	-	-	13,026	14,537	131,420	131,420	-	
55385	Town of Kenbridge	(144)	-	-	393	-	-	-	-	78	330	503	(632)	(632)	-	
55393	Town of Shenandoah	13,942	-	-	790	-	1,243	-	-	-	1,285	1,593	11,601	11,601	-	
55396	Town of Kilmarnock	(691)	-	-	882	-	1,136	-	-	-	261	888	(3,336)	(3,336)	-	
55411	Hampton Roads Sanitation District	1,110,677	-	-	27,918	-	18,879	-	-	-	87,871	91,183	1,060,568	1,060,568	-	
55425	Colonial Behavioral Health	95,407	-	-	6,013	-	6,847	-	-	-	9,845	14,989	77,403	77,403	-	
55440	Shenandoah Valley Juvenile Detention Home Comm	34,149	-	-	1,911	-	1,785	-	-	-	3,800	4,860	29,393	29,393	-	
55447	Rappahannock Area Community Services Board	24,320	-	-	9,326	-	9,288	-	-	-	8,325	17,229	(3,198)	(3,198)	-	
55450	Meherrin Regional Library	7,182	-	-	453	-	1,942	-	-	-	1,043	1,580	4,250	4,250	-	
55454	Greensville-Emporia Social Services	63,931	-	-	704	-	562	-	-	-	5,012	4,811	62,866	62,866	-	
55455	James City County Service Authority	70,437	-	-	3,189	-	3,391	-	-	-	6,632	8,166	62,323	62,323	-	
55472	District 19 Community Services Board	50,963	-	-	9,346	-	7,750	-	-	-	8,490	11,607	30,750	30,750	-	
55477	Frederick County Sanitation Authority	36,183	-	-	2,181	-	3,345	-	-	-	3,638	4,652	29,643	29,643	-	
55478	Western Tidewater Community Services Board	60,440	-	-	10,500	-	12,860	-	-	-	11,474	20,137	28,417	28,417	-	
55487	Capital Regional Airport Commission	136,397	-	-	316	-	9,263	-	-	-	15,125	15,147	126,796	126,796	-	
55489	Harrisonburg/Rockingham Community Services Board	57,251	-	-	5,942	-	3,760	-	-	-	7,667	12,013	43,203	43,203	-	
55493	Planning District 1 Behavioral Health Services Board	6,832	-	-	66	-	13	-	-	-	565	589	6,729	6,729	-	
55505	Appomattox County School Board	25,273	-	-	1,276	-	2,281	-	-	-	2,152	3,183	20,685	20,685	-	
55508	Bath County School Board	78,518	-	-	366	-	2,811	-	-	-	5,402	5,930	74,813	74,813	-	
55511	Botetourt County School Board	171,051	-	-	1,918	-	5,605	-	-	-	16,315	16,063	163,780	163,780	-	
55517	Carroll County School Board	462,711	-	-	1,237	-	23,249	-	-	-	19,867	20,515	437,577	437,577	-	
55522	Winchester Public Schools	37,591	-	-	2,580	-	3,442	-	-	-	3,783	5,614	29,738	29,738	-	

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		Net OPEB Liability	Deferred Inflows	Deferred Outflows	Deferred Inflows Experience	Inflows Expected vs Actual Experience	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	Net OPEB Liability	Net OPEB Liability		
<b>VRS Health Insurance Credit Plan - Political Subdivisions</b>		<b>19,367,625</b>	-	-	<b>719,497</b>	-	<b>915,398</b>	-	-	<b>569</b>	<b>1,771,137</b>	<b>2,164,531</b>	<b>17,339,905</b>	<b>17,339,905</b>	-	
<b>Employer Allocation</b>																
55523	Culpeper County School Board	3,273	-	-	8,106	-	4,290	-	-	-	3,298	7,526	(13,351)	(13,351)	-	
55530	Covington School Board	50,859	-	-	342	-	227	-	-	-	3,967	2,942	51,315	51,315	-	
55536	Gloucester County School Board	252,350	-	-	4,449	-	4,382	-	-	-	21,318	18,508	246,329	246,329	-	
55541	Halifax County School Board	188,486	-	-	3,670	-	456	-	-	-	14,457	12,990	185,827	185,827	-	
55552	Lee County School Board	221,064	-	-	2,287	-	3,913	-	-	-	17,043	18,834	213,073	213,073	-	
55553	Loudoun County School Board	636,569	-	-	51,336	-	51,074	-	-	-	82,214	107,353	509,020	509,020	-	
55554	Louisa County Public Schools	151,386	-	-	7,403	-	7,418	-	-	-	12,950	16,711	132,804	132,804	-	
55571	Pittsylvania County School Board	434,677	-	-	698	-	22,017	-	-	-	17,954	26,507	403,409	403,409	-	
55576	Prince William County Schools	933,499	-	-	47,439	-	59,436	-	-	-	100,480	123,856	803,248	803,248	-	
55578	Rappahannock County Schools	28,963	-	-	1,396	-	1,965	-	-	-	1,924	4,708	22,818	22,818	-	
55582	Rockingham County School Board	580,032	-	-	13,750	-	17,628	-	-	-	48,559	51,835	545,378	545,378	-	
55583	Russell County School Board	613,901	-	-	1,929	-	32,785	-	-	-	21,930	31,742	569,375	569,375	-	
55589	Stafford County Schools	149,644	-	-	8,402	-	7,329	-	-	-	16,291	18,590	131,614	131,614	-	
55595	Washington County School Board	296,580	-	-	274	-	3,421	-	-	-	23,097	21,732	294,250	294,250	-	
55597	Wise County Schools	58,866	-	-	6,478	-	2,700	-	-	-	3,294	5,229	47,753	47,753	-	
55598	Wythe County School Board	128,683	-	-	986	-	274	-	-	-	10,309	10,638	127,094	127,094	-	
55606	Franklin City Public Schools	3,165	-	-	1,117	-	739	-	-	-	197	900	606	606	-	
55612	Brunswick County Public Schools	73,281	-	-	1,561	-	2,711	-	-	-	5,602	6,445	68,166	68,166	-	
55615	Campbell County School Board	226,239	-	-	6,059	-	2,224	-	-	-	18,106	19,733	216,329	216,329	-	
55617	Roanoke City Schools	(13,100)	-	-	1,644	-	1,164	-	-	-	3,233	3,534	(16,209)	(16,209)	-	
55619	Staunton City School Board	76,857	-	-	841	-	1,784	-	-	-	6,440	7,031	73,641	73,641	-	
55632	City of Manassas School Board	64,505	-	-	6,110	-	6,486	-	-	-	6,486	9,073	53,015	53,015	-	
55633	Franklin County Schools	224,769	-	-	10,517	-	14,358	-	-	-	17,787	24,510	193,171	193,171	-	
55635	City of Salem Schools	98,310	-	-	2,151	-	-	-	-	282	8,281	8,704	96,018	96,018	-	
55636	Manassas Park City Schools	(6,894)	-	-	1,546	-	439	-	-	-	834	1,788	(9,833)	(9,833)	-	
55637	Newport News Public Schools	30,017	-	-	639	-	5,085	-	-	-	11,093	14,096	21,290	21,290	-	
55802	Williamsburg-James City County Schools	22,732	-	-	10,626	-	9,357	-	-	-	4,137	11,391	(4,505)	(4,505)	-	
55803	Poquoson City School Board	58,049	-	-	415	-	-	-	-	8	4,843	4,476	58,009	58,009	-	
55814	Jackson River Vocational Technical Center	4,428	-	-	4	-	-	-	-	2	332	455	4,303	4,303	-	
55866	Hampton Roads Transportation Accountability Commission	(110)	-	-	11	-	91	-	-	-	649	318	119	119	-	
55867	Pamunkey Regional Library	30,728	-	-	145	-	1,033	-	-	-	3,193	2,887	29,856	29,856	-	
55868	Northern Virginia Transportation Authority	387	-	-	59	-	185	-	-	-	403	646	(100)	(100)	-	
55874	Meherrin River Regional Jail Authority	(10,910)	-	-	1,770	-	2,878	-	-	-	7,945	8,921	(16,534)	(16,534)	-	
55883	Western Virginia Regional Jail Authority	(19,717)	-	-	3,770	-	3,710	-	-	-	5,523	8,443	(30,117)	(30,117)	-	
55886	Russell County Public Service Authority	967	-	-	379	-	600	-	-	-	395	736	(353)	(353)	-	
55897	Prince William County Service Authority	237,915	-	-	10,685	-	21,268	-	-	-	29,852	40,004	195,810	195,810	-	
55904	Appalachian Juvenile Commission	88,266	-	-	798	-	2,510	-	-	-	7,555	7,625	84,888	84,888	-	
55909	Henry County Public Service Authority	89,493	-	-	1,531	-	4,359	-	-	-	6,850	7,090	83,363	83,363	-	
55914	Rappahannock Juvenile Center	72,471	-	-	1,420	-	2,720	-	-	-	6,931	6,929	68,333	68,333	-	
55918	Amherst County Service Authority	35,645	-	-	1,306	-	2,291	-	-	-	2,340	3,355	31,033	31,033	-	
55919	Pepper's Ferry Regional Wastewater Authority	34,497	-	-	1,031	-	1,034	-	-	-	3,081	3,206	32,307	32,307	-	
55927	New River Resource Authority	(1,267)	-	-	666	-	1,279	-	-	-	226	957	(3,943)	(3,943)	-	
55929	Greensville County Water & Sewer Authority	24,156	-	-	1,342	-	2,648	-	-	-	1,522	2,687	19,001	19,001	-	
55930	Petersburg Redevelopment & Housing Authority	33,468	-	-	857	-	1,259	-	-	-	2,817	2,984	31,185	31,185	-	
55932	Virginia Coalfield Economic Development Authority	8,584	-	-	102	-	496	-	-	-	652	678	7,960	7,960	-	
55940	Monacan Soil & Water Conservation District	1,652	-	-	221	-	453	-	-	-	234	451	761	761	-	
55944	Central Virginia Waste Management Authority	4,610	-	-	266	-	608	-	-	-	917	946	3,707	3,707	-	
55947	Tidewater Youth Services Commission	66,786	-	-	1,246	-	2,853	-	-	-	5,804	6,787	61,704	61,704	-	
55957	Wise County Redevelopment & Housing Authority	39,680	-	-	511	-	596	-	-	-	2,890	2,755	38,708	38,708	-	
55964	Virginia Biotechnology Research Park Authority	8,083	-	-	31	-	115	-	-	-	686	733	7,890	7,890	-	
55977	Southside Regional Jail	27,006	-	-	1,396	-	1,507	-	-	-	4,684	4,603	24,184	24,184	-	
55979	Roanoke Higher Education Authority	12,836	-	-	634	-	1,396	-	-	-	909	1,366	10,349	10,349	-	
55983	Southside Community Services Board	84,822	-	-	6,068	-	6,457	-	-	-	10,227	14,397	68,127	68,127	-	
<b>Total for All Covered Employers</b>		<b>19,367,625</b>	-	-	<b>719,497</b>	-	<b>915,398</b>	-	-	<b>569</b>	<b>1,771,137</b>	<b>2,164,531</b>	<b>17,339,905</b>	<b>17,339,905</b>	-	