Employe <u>Code</u>	VRS Health Insurance Credit Plan - Teacher	June 30, 2016 Net OPEB <u>Liability</u> 1,268,349,000	PLUS: FY 2016 Deferred <u>Inflows</u>	LESS: FY 2016 Deferred <u>Outflows</u>	LESS: FY 2017 Deferred Inflows Investment Experience 2,290,000	LESS: FY 2017 Deferred Inflows Expected vs Actual Experience	Less: FY 2017 Deferred Inflows Change In Assumptions 13,034,000	LESS: FY 2017 Deferred Inflows Change In Proportion 9,737,000	PLUS: FY 2017 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2017 Deferred Outflows Investment Experience	PLUS: FY 2017 Deferred Outflows Change In <u>Assumptions</u>	PLUS: FY 2017 Deferred Outflows Change In Proportion 9,737,000	PLUS: FY 2017 Employer OPEB <u>Expense</u> 103,199,000	LESS: FY 2017 Normal Employer <u>Contributions</u> 87,613,000	Calculated June 30, 2017 Net OPEB <u>Liability</u> 1,268,611,000	Actual June 30, 2017 Net OPEB <u>Liability</u> 1,268,611,000	<u>Difference</u> -
404.00	Employer Allocation Accomack County School Board	4.326.000			8.000		45,000					34,000	360.000	301.000	4.366.000	4.366.000	
40100	Albemarle County Schools	14.265.000	-	-	26.000	-	146,000	-	-	-	-	34,000	1.161.000	987.000	14.267.000	14,267,000	-
40102	Alleghany County School Board	1,965,000	-		3,000	-	20,000	74,000	-				142,000	129,000	1,881,000	1,881,000	-
40103	Amelia County School Board	1,372,000	-	-	2,000	-	15,000		-	-	-	9,000	113,000	95,000	1,382,000	1,382,000	-
40104 40105	Amherst County School Board Appomattox County School Board	3,924,000 1.714.000	-	-	7,000 3.000	-	38,000 18.000	176,000	-	-	-	44.000	276,000 151.000	257,000 123.000	3,722,000 1,765,000	3,722,000 1.765.000	-
40105	Arlington Public Schools	44,995,000	-	-	83,000	-	474,000	-	-	-	-	958,000	3,896,000	3,184,000	46,108,000	46,108,000	-
40107	Augusta County School Board	9,203,000	-		17,000	-	95,000	-	-			86,000	770,000	643,000	9,304,000	9,304,000	-
40108	Bath County School Board	760,000	-	-	1,000	-	8,000	13,000	-	-	-		59,000	52,000	745,000	745,000	-
40109 40110	Bedford County School Board Bland County School Board	7,988,000 616.000	-	-	14,000 1.000	-	79,000 7.000	218,000	-	-	-	6,000	597,000 52.000	535,000 43.000	7,739,000 623.000	7,739,000 623,000	-
40110	Botetourt County Schools	4,370,000			8,000	-	44,000	37,000	-		-	-	346,000	300,000	4,327,000	4,327,000	-
40112	Brunswick County Public Schools	1,579,000	-	-	3,000	-	16,000	22,000	-	-			123,000	108,000	1,553,000	1,553,000	-
40113	Buchanan County School Board	2,434,000	-	-	4,000	-	23,000	149,000	-	-	-	-	161,000	157,000	2,262,000	2,262,000	-
40114 40115	Buckingham County School Board Campbell County School Board	1,780,000 6.234,000	-	-	3,000 11,000	-	18,000 62,000	56,000 182.000	-	-	-	-	130,000 462,000	118,000 415.000	1,715,000 6,026,000	1,715,000 6.026.000	-
40116	Caroline County School Board	3,263,000			6,000		34,000	-	-			49,000	277,000	229,000	3,320,000	3,320,000	-
40117	Carroll County School Board	3,377,000	-	-	6,000	-	36,000	-	-	-	-	66,000	291,000	239,000	3,453,000	3,453,000	-
40118 40119	Charles City County School Board Charlotte County School Board	748,000 1,837,000	-	-	1,000 3,000	-	8,000 19,000	47,000	-	-	-	-	62,000 138,000	52,000 123,000	749,000 1,783,000	749,000 1,783,000	-
40119	Chesterfield County School Board	46.229.000	-	-	84.000	-	480.000	47,000	-	-	-	395.000	3.858.000	3.225.000	46.693.000	46.693.000	-
40121	Clarke County School Board	1,940,000	-		3,000	-	20,000	12,000	-				155,000	134,000	1,926,000	1,926,000	-
40122	Craig County School Board	584,000	-	-	1,000	-	6,000	21,000	-	-	-		43,000	39,000	560,000	560,000	-
40123 40124	Culpeper County School Board Cumberland County School Board	7,009,000 1,295,000	-	-	13,000 2.000	-	71,000 14.000	25,000	-	-		-	564,000 104.000	482,000 89.000	6,982,000 1,294,000	6,982,000 1,294,000	-
40125	Dickenson County School Board	1,768,000		-	3,000	-	16,000	195,000					96,000	107,000	1,543,000	1,543,000	-
40126	Dinwiddie County School Board	3,686,000	-	-	7,000	-	38,000	-	-	-		55,000	313,000	258,000	3,751,000	3,751,000	-
40128	Essex County Public Schools	1,358,000	-	-	2,000	-	14,000	47,000	-	-	-		99,000	90,000	1,304,000	1,304,000	-
40129 40130	Fairfax County School Board Fauguier County School Board	227,694,000 11,959,000	-	-	421,000 21,000	-	2,360,000 121,000	209.000	-	-	-	2,150,000	19,057,000 921,000	15,903,000 808.000	230,217,000 11,721,000	230,217,000 11,721,000	-
40131	Floyd County School Board	1,691,000	-	-	3,000	-	17,000	49,000	-	-		-	126,000	112,000	1,636,000	1,636,000	-
40132	Fluvanna County Public Schools	3,887,000	-	-	7,000	-	39,000	83,000	-	-	-	-	297,000	262,000	3,793,000	3,793,000	-
40133 40134	Franklin County Public Schools Frederick County School Board	6,509,000 13,991,000	-	-	12,000 25,000	-	68,000 141,000	214.000	-	-	-	89,000	552,000 1.086.000	457,000 949,000	6,613,000 13,748,000	6,613,000 13,748,000	-
40134	Giles County Schools	1,982,000	-	-	4,000	-	20,000	28,000	-	-	-	-	155,000	135,000	1,950,000	1,950,000	-
40136	Gloucester County School Board	4,702,000	-	-	9,000	-	49,000	-	-	-	-	103,000	407,000	334,000	4,820,000	4,820,000	-
40137	Goochland County School Board	2,386,000	-	-	4,000	-	25,000	7,000	-	-	-		192,000	164,000	2,378,000	2,378,000	-
40138 40139	Grayson County School Board Greene County Public Schools	1,396,000 2,767,000	-	-	3,000 5,000	-	14,000 28,000	4,000	-	-		30,000	121,000 224,000	98,000 191,000	1,432,000 2,763,000	1,432,000 2,763,000	-
40140	Greensville County School Board	2,032,000	-		4.000	-	20.000	36.000	-	-	-		156.000	139.000	1.989.000	1.989.000	
40141	Halifax County School Board	4,689,000	-		8,000	-	46,000	165,000	-	-			341,000	310,000	4,501,000	4,501,000	-
40142 40143	Hanover County School Board	16,051,000 41,908,000	-	-	29,000 75,000	-	165,000 428,000	4,000 227,000	-	-	-	-	1,305,000	1,108,000	16,050,000 41,657,000	16,050,000 41,657,000	-
40143 40144	Henrico County School Board Henry County Public Schools	41,908,000 5,840,000	-	-	75,000 11,000	-	428,000 59,000	6,000	-	-	-	-	3,355,000 474,000	2,876,000 404,000	41,657,000 5,834,000	41,657,000 5,834,000	-
40145	Highland County Public Schools	297,000	-	-	1,000	-	3,000	-	-	-		9,000	26,000	20,000	308,000	308,000	-
40146	Isle of Wight County Schools	4,706,000	-	-	8,000	-	48,000	53,000	-	-	-	-	370,000	321,000	4,646,000	4,646,000	-
40148 40149	King George County School Board King & Queen County School Board	3,371,000 709.000	-	-	7,000 1.000	-	37,000 8.000	-	-	-	-	246,000	334,000 61.000	253,000 48.000	3,654,000 713.000	3,654,000 713,000	-
40149	King William County School Board	1.937.000	-	-	3.000	-	20.000	33.000	-	-	-	-	150.000	132.000	1.899.000	1.899.000	-
40151	Lancaster County Public Schools	1,234,000	-		2,000	-	13,000	-	-			5,000	102,000	86,000	1,240,000	1,240,000	-
40152	Lee County School Board	2,950,000	-	-	5,000	-	31,000	-	-	-	-		237,000	203,000	2,948,000	2,948,000	-
40153 40154	Loudoun County School Board Louisa County Public Schools	83,921,000 4,392,000	-	-	157,000 8,000	-	896,000 45,000	37,000	-	-	-	2,785,000	7,510,000 348,000	6,018,000 299,000	87,145,000 4,351,000	87,145,000 4,351,000	-
40155	Lunenburg County School Board	1,369,000			2,000	-	13,000	124,000					81,000	85,000	1,226,000	1,226,000	
40156	Madison County School Board	1,584,000	-	-	3,000	-	16,000	-	-	-	-	25,000	135,000	111,000	1,614,000	1,614,000	-
40157 40158	Mathews County School Board Mecklenburg County School Board	1,064,000 3,689,000	-	-	2,000 6,000	-	11,000 37,000	10,000 114,000	-	-	-	-	85,000 273,000	73,000 246,000	1,053,000 3,559,000	1,053,000 3,559,000	-
40158	Middlesex County School Board	1,195,000	-	-	2.000	-	12.000	114,000	-	-	-	-	94.000	82.000	1.182.000	1.182.000	-
40160	Montgomery County School Board	7,881,000	-		14,000	-	82,000	-	-			71,000	659,000	551,000	7,964,000	7,964,000	-
40162	Nelson County Public Schools	1,877,000	-	-	3,000	-	19,000	45,000	-	-	-		141,000	125,000	1,826,000	1,826,000	-
40163 40165	New Kent County School Board Northampton County Schools	2,492,000 1,503,000	-	-	5,000 3.000	-	25,000 15.000	25,000	-	-	-	17,000	207,000 116.000	173,000 103.000	2,513,000 1,473,000	2,513,000 1.473.000	-
40166	Northumberland County School Board	1,249,000			2,000		13,000	-				10,000	105,000	89,000	1,260,000	1,260,000	
40167	Nottoway County School Board	1,828,000	-		3,000	-	19,000	10,000	-	-			147,000	125,000	1,818,000	1,818,000	-
40168	Orange County Public Schools	4,330,000	-	-	8,000	-	43,000	91,000	-	-	-	-	330,000	292,000	4,226,000	4,226,000	-
40169 40170	Page County Public Schools Patrick County School Board	3,036,000 2.158.000	-		5,000 4,000	-	31,000 22,000	73,000 9.000	-		-	-	229,000 174.000	203,000 149.000	2,953,000 2.148.000	2,953,000 2.148.000	-
40171	Pittsylvania County School Board	6,678,000	-	-	12,000	-	68,000	36,000	-	-	-	-	534,000	459,000	6,637,000	6,637,000	-
40172	Powhatan County School Board	3,840,000	-	-	7,000	-	39,000	7,000	-	-	-	-	311,000	265,000	3,833,000	3,833,000	
40173 40174	Prince Edward County School Board Prince George County School Board	1,961,000 5,342,000	-	-	3,000 9,000	-	20,000 54,000	84,000 131,000	-	-	-	-	139,000 402,000	128,000 357,000	1,865,000 5,193,000	1,865,000 5,193,000	-
40174	Prince George County School Board Prince William County School Board	5,342,000 82,514,000	-		151,000		861,000	151,000	-	-	-	1,049,000	6,970,000	5,783,000	83,738,000	83,738,000	-
40177	Pulaski County School Board	3,565,000	-	-	6,000	-	36,000	55,000	-		-	-,,	277,000	242,000	3,503,000	3,503,000	-
40178	Rappahannock County School Board	937,000	-	-	2,000	-	9,000	14,000	-	-	-		73,000	65,000	920,000	920,000	-
40179 40180	Richmond County School Board Roanoke County School Board	1,049,000 12,020,000	-	-	2,000 22,000	-	11,000 127,000	-	-	-	-	10,000 273,000	88,000 1,045,000	73,000 852,000	1,061,000 12,337,000	1,061,000 12,337,000	-
40180	Rockbridge County School Board	2,606,000	-	-	5,000		26,000	20,000	-		-	273,000	207,000	179,000	2,583,000	2,583,000	-
40182	Rockingham County School Board	10,474,000	-	-	19,000	-	106,000	110,000	-	-	-		825,000	715,000	10,349,000	10,349,000	-
40183	Russell County School Board	2,979,000	-	-	5,000	-	30,000	78,000	-	-	-	-	223,000	199,000	2,890,000	2,890,000	
40184 40185	Scott County School Board Shenandoah County School Board	3,179,000 5,620,000	-	-	6,000 10,000	-	32,000 57,000	88,000	-	-	-	4,000	260,000 436,000	221,000 380,000	3,184,000 5,521,000	3,184,000 5,521,000	-
40203		3,020,000			10,000		37,000	00,000					430,000	300,000	-,522,000	5,521,000	

PLUS: FY 2017

LESS: FY 2017

For the F	iscal Year Ended June 30, 2017																
Employe <u>Code</u>	<u>VRS Health Insurance Credit Plan - Teacher</u> <u>Employer Allocation</u>	June 30, 2016 Net OPEB <u>Liability</u> 1,268,349,000	PLUS: FY 2016 Deferred <u>Inflows</u>	LESS: FY 2016 Deferred <u>Outflows</u>	LESS: FY 2017 Deferred Inflows Investment Experience 2,290,000	LESS: FY 2017 Deferred Inflows Expected vs Actual Experience	Less: FY 2017 Deferred Inflows Change In <u>Assumptions</u> 13,034,000	LESS: FY 2017 Deferred Inflows Change In Proportion 9,737,000	PLUS: FY 2017 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2017 Deferred Outflows Investment Experience	PLUS: FY 2017 Deferred Outflows Change In Assumptions	PLUS: FY 2017 Deferred Outflows Change In <u>Proportion</u> 9,737,000	PLUS: FY 2017 Employer OPEB <u>Expense</u> 103,199,000	LESS: FY 2017 Normal Employer <u>Contributions</u> 87,613,000	Calculated June 30, 2017 Net OPEB <u>Liability</u> 1,268,611,000	Actual June 30, 2017 Net OPEB <u>Liability</u> 1,268,611,000	Difference -
40186	Smyth County School Board	3,760,000	-		7,000		37,000	129.000	-		-		274,000	250.000	3.611.000	3,611,000	
40187	Southampton County School Board	2,086,000			4,000		21,000	23,000					165,000	142,000	2,061,000	2,061,000	
40188	Spotsylvania County School Board	20,628,000			37,000		207,000	349,000	-		-		1,593,000	1,397,000	20,231,000	20,231,000	-
40189	Stafford County School Board	23,902,000	-	-	44,000	-	251,000	-	-		-	439,000	2,052,000	1,685,000	24,413,000	24,413,000	-
40190	Surry County Schools	1,278,000		-	2,000	-	13,000	7,000	-		-		102,000	88,000	1,270,000	1,270,000	-
40191	Sussex County School Board Tazewell County Schools	1,287,000	-	-	2,000	-	13,000	50,000	-	-	-	-	93,000	84,000	1,231,000	1,231,000	-
40192 40193	Warren County School Board	4,397,000 4,653,000			8,000 8,000	-	43,000 48,000	129,000 3,000					326,000 377,000	295,000 322,000	4,248,000 4,649,000	4,248,000 4,649,000	-
40195	Washington County School Board	5,775,000			10,000		59,000	76,000	-	-	-		452,000	393,000	5,689,000	5,689,000	-
40196	Westmoreland County School Board	1,453,000			3,000		16,000					97,000	142,000	108,000	1,565,000	1,565,000	
40197	Wise County School Board	4,678,000			8,000		45,000	241,000	-		-		322,000	303,000	4,403,000	4,403,000	-
40198	Wythe County School Board	3,397,000	-	-	6,000	-	34,000	43,000	-	-	-	-	265,000	232,000	3,347,000	3,347,000	-
40199	York County School Board	11,037,000			19,000	-	111,000	238,000	-		-		840,000	744,000	10,765,000	10,765,000	-
40200	Alexandria City School Board	23,496,000		-	43,000	-	243,000	46,000	-		-	135,000	1,944,000	1,632,000	23,657,000	23,657,000	-
40201 40202	Bristol City School Board Buena Vista City Schools	2,034,000 872,000	-	-	4,000 2.000	-	20,000 8,000	46,000 26,000	-	-	-	-	154,000 64,000	136,000 58.000	1,982,000 842,000	1,982,000 842.000	-
40202	Charlottesville Public Schools	6.112.000			11,000		63,000	26,000					501,000	423,000	6,116,000	6.116.000	
40205	Danville City Schools	5,254,000			9,000	_	52,000	187,000	_				382,000	348,000	5,040,000	5,040,000	_
40206	Fredericksburg City Schools	3,670,000	-	-	7,000	-	37,000	14,000	-		-		295,000	252,000	3,655,000	3,655,000	-
40207	Hampton City Schools	17,679,000			32,000	-	181,000	43,000	-	-	-		1,428,000	1,218,000	17,633,000	17,633,000	-
40208	Harrisonburg City School Board	5,798,000	-	-	11,000	-	62,000	-	-		-	196,000	520,000	416,000	6,025,000	6,025,000	-
40209	Hopewell City School Board	3,846,000	-	-	7,000	-	41,000		-	-	-	96,000	337,000	273,000	3,958,000	3,958,000	-
40210	Lynchburg Public Schools	9,240,000			16,000 46,000	-	93,000	158,000	-		-		713,000	626,000	9,060,000	9,060,000	-
40211 40212	Newport News Public Schools Norfolk Public Schools	25,892,000 35,671,000	-	-	46,000 62,000	-	264,000 352,000	196,000 1,219,000	-	-	-	-	2,058,000 2,604,000	1,773,000 2,366,000	25,671,000 34,276,000	25,671,000 34,276,000	-
40212	Petersburg City Schools	3,930,000			7,000		37,000	267,000					255,000	250,000	3,624,000	3,624,000	
40214	Portsmouth School Board	13,244,000			23,000	_	131,000	459,000	_				966,000	878,000	12,719,000	12,719,000	_
40215	Radford City School Board	1,367,000	-	-	3,000	-	14,000		-		-	36,000	119,000	98,000	1,407,000	1,407,000	-
40216	Richmond Public Schools	26,063,000	-		46,000	-	261,000	542,000	-		-	-	1,988,000	1,758,000	25,444,000	25,444,000	-
40217	Roanoke City School Board	12,790,000	-	-	23,000	-	132,000	-	-		-	16,000	1,044,000	885,000	12,810,000	12,810,000	-
40219	Staunton City Schools	2,796,000	-	-	5,000	-	28,000	52,000	-	-	-	-	215,000	189,000	2,737,000	2,737,000	-
40220 40222	Suffolk City School Board Winchester Public Schools	11,996,000 4,798,000	-	-	21,000 8,000	-	122,000 49,000	137,000 86,000	-	-	-	-	942,000 369,000	817,000 324,000	11,841,000 4,700,000	11,841,000 4,700,000	-
40222	Martinsville City Schools	1,930,000		-	3,000	-	49,000 20.000	56.000					144.000	128.000	1,867,000	1,867,000	
40223	Falls Church Public Schools	4.116.000		-	7,000		42,000	24,000	-		-		329,000	283,000	4,089,000	4,089,000	-
40225	Colonial Heights City Schools	3,047,000	-	-	5,000	-	31,000	45,000	-		-		237,000	207,000	2,996,000	2,996,000	-
40230	Covington City School Board	865,000			2,000		9,000		-		-	35,000	79,000	63,000	905,000	905,000	-
40231	Fairfax City School Board	15,000	-	-	-	-	-	-	-		-	-	1,000	1,000	15,000	15,000	-
40232	Franklin City Public Schools	1,273,000	-	-	2,000	-	13,000	40,000	-	-	-	-	94,000	85,000	1,227,000	1,227,000	-
40233 40234	Chesapeake Public Schools	36,285,000			65,000 116,000	-	373,000 660,000	50,000 655.000	-		-	-	2,940,000	2,502,000	36,235,000	36,235,000 64,231,000	-
40234	Virginia Beach City School Board Manassas Park City Schools	64,972,000 3.533,000			6.000	-	35.000	138.000					5,126,000 254,000	4,436,000 233.000	64,231,000 3.375,000	3,375,000	-
40306	Town of West Point School Board	802,000			2,000		8,000	138,000			-	53,000	78,000	60.000	863.000	863,000	-
40307	Lexington City School Board	436,000			1,000		4,000					9,000	37,000	31,000	446,000	446,000	
40308	Waynesboro Public Schools	2,894,000	-	-	5,000	-	30,000	-	-		-		234,000	199,000	2,894,000	2,894,000	-
40309	Town of Colonial Beach Schools	568,000	-	-	1,000	-	6,000	-	-		-	13,000	49,000	39,000	584,000	584,000	-
40313	Galax City Schools	1,165,000	-	-	2,000	-	12,000	22,000	-	-	-	-	90,000	78,000	1,141,000	1,141,000	-
40314	Norton City Schools	634,000		-	1,000	-	6,000	23,000	-	-	-		45,000	42,000	607,000	607,000	-
40332 40335	Manassas City Schools City of Salem Schools	9,127,000 3,554,000	-		16,000 6,000		92,000 36.000	169,000 43,000			-		702,000 279,000	617,000 242,000	8,935,000 3,506,000	8,935,000 3,506,000	
40402	Williamsburg-James City County School Board	11.047.000			20.000		112.000	90,000	-	-	-		876,000	755,000	10.946.000	10.946.000	-
40403	Poguoson City Public Schools	1,845,000			3,000		19,000						150,000	128,000	1,845,000	1,845,000	
40410	Valley Vocational Technical Center	322,000	-	-	1,000	-	3,000	5,000	-		-		25,000	22,000	316,000	316,000	-
40412	Charlottesville/Albemarle Vo-Tech Center	176,000	-	-	-	-	2,000	-	-	-	-	10,000	16,000	13,000	187,000	187,000	-
40413	The Pruden Center for Industry and Technology	244,000				-	3,000	25,000	-		-		13,000	14,000	215,000	215,000	-
40414	Jackson River Technical Center	136,000	-	-		-	1,000	42,000	-	-	-		1,000	6,000	88,000	88,000	-
40415 40416	New Horizons Technical Center	1,303,000	-	-	2,000	-	14,000	- 11 000	-	-	-	19,000	111,000	92,000	1,325,000	1,325,000	-
40416 40417	Northern Neck Regional Vocational Center Rowanty Vocational Technical Center	191,000 121,000	-	-	-	-	2,000 1,000	11,000	-	-	-	-	13,000 9,000	13,000 8.000	178,000 121,000	178,000 121,000	-
40417	Amelia-Nottoway Vocational Center	34.000	-	-	-	-	1,000	-	-		-		3,000	3,000	34.000	34.000	-
40421	Northern Neck Regional Special Education Program	122,000	-	-		-	2,000	-			-	5,000	11,000	8,000	128,000	128,000	-
40423	Maggie Walker Governor's School for Govt & Intl Studies	704,000	-	-	1,000	-	7,000	-	-	-		-	54,000	48,000	702,000	702,000	-
40424	Appomattox Region Governor's School	294,000	-			-	3,000	15,000	-	-	-	-	21,000	20,000	277,000	277,000	-
40425	Bridging Communities Regional Career and Tech Center	76,000	-	-	-	-	1,000		-		-	-	5,000	5,000	75,000	75,000	-
	Total for All Courses of Freedoms	4 200 240			2 200 5		13.034.000	0.707.6				9.737.000	402 400 555	07.542.5	4 200 044 0	4 200 044 0	
	Total for All Covered Employers	1,268,349,000	-	-	2,290,000	-	13,034,000	9,737,000	-	-	-	9,737,000	103,199,000	87,613,000	1,268,611,000	1,268,611,000	