

Virginia Retirement System

Finance Division

Analysis of Line of Duty Contributions Required and Paid - Political Subdivisions  
for the Fiscal Year Ended June 30, 2019

|                | LODA Totals          |                   |
|----------------|----------------------|-------------------|
| State          | 8,041,847.81         | 59.91890%         |
| Political Sub. | 5,379,372.05         | 40.08110%         |
| <b>Total</b>   | <b>13,421,219.86</b> | <b>100.00000%</b> |

| Employer Code | Invoice # | Employer Name                                 | Full Time Paid | Volunteer | Paid/FTE | Pay-as-you go Rate for FTE \$705.77 | Full Funding Rate for Full Time \$1,271.35 | Net Underpayment | Proportionate Share of 2019 Political Employer Contributions | Proportionate Share of 2019 Total Plan Contributions |
|---------------|-----------|---|----------------|-----------|----------|-------------------------------------|--|------------------|--|--|
| 50001         | 19-50001  | Arlington County                              | 832            | 48        | 844.00   | 595,669.76                          | 1,073,019.00                               | (477,349.24)     | 11.07322%  | 4.43826%   |
| 55113         | 19-55113  | Buchanan County                               | 32             | 194       | 80.50    | 56,814.00                           | 102,344.00                                 | (45,530.00)      | 1.05615%   | 0.42332%   |
| 55201         | 19-55201  | City of Bristol                               | 165            | 26        | 171.50   | 121,039.49                          | 218,037.00                                 | (96,997.51)      | 2.25007%   | 0.90185%   |
| 55233         | 19-55233  | City of Chesapeake                            | 1,232          | 42        | 1,242.50 | 876,919.12                          | 1,579,652.00                               | (702,732.88)     | 16.30150%  | 6.53382%   |
| 55224         | 19-55224  | City of Falls Church                          | 44             | 53        | 57.25    | 40,405.20                           | 72,785.00                                  | (32,379.80)      | 0.75111%   | 0.30105%   |
| 55232         | 19-55232  | City of Franklin                              | 49             | 60        | 64.00    | 45,169.13                           | 81,366.00                                  | (36,196.87)      | 0.83967%   | 0.33655%   |
| 55332         | 19-55332  | City of Manassas                              | 152            | 44        | 163.00   | 115,040.40                          | 207,230.00                                 | (92,189.60)      | 2.13855%   | 0.85715%   |
| 55236         | 19-55236  | City of Manassas Park                         | 56             | -         | 56.00    | 39,523.12                           | 71,196.00                                  | (31,672.88)      | 0.73472%   | 0.29448%   |
| 55235         | 19-55235  | City of Norton                                | 21             | 42        | 31.50    | 22,231.65                           | 40,048.00                                  | (17,816.35)      | 0.41328%   | 0.16565%   |
| 55213         | 19-55213  | City of Petersburg                            | 239            | 36        | 248.00   | 175,030.87                          | 315,295.00                                 | (140,264.13)     | 3.25374%   | 1.30413%   |
| 55214         | 19-55214  | City of Portsmouth                            | 572            | 14        | 575.50   | 406,170.60                          | 731,662.00                                 | (325,491.40)     | 7.55052%   | 3.02633%   |
| 55215         | 19-55215  | City of Radford                               | 76             | 21        | 81.25    | 57,343.76                           | 103,297.00                                 | (45,953.24)      | 1.06599%   | 0.42726%   |
| 55220         | 19-55220  | City of Suffolk                               | 463            | 148       | 500.00   | 352,884.63                          | 635,675.00                                 | (282,790.37)     | 6.55996%   | 2.62930%   |
| 55234         | 19-55234  | City of Virginia Beach                        | 1,784          | 676       | 1,953.00 | 1,378,367.12                        | 2,482,947.00                               | (1,104,579.88)   | 25.62317%  | 10.27005%  |
| 55221         | 19-55221  | City of Williamsburg                          | 74             | 26        | 80.50    | 56,814.42                           | 102,344.00                                 | (45,529.58)      | 1.05615%   | 0.42332%   |
| 55222         | 19-55222  | City of Winchester                            | 169            | 27        | 175.75   | 124,039.01                          | 223,440.00                                 | (99,400.99)      | 2.30583%   | 0.92420%   |
| 55136         | 19-55136  | Gloucester County                             | 79             | 273       | 147.25   | 103,923.95                          | 187,206.00                                 | (83,282.05)      | 1.93190%   | 0.77433%   |
| 55139         | 19-55139  | Greene County                                 | 33             | 150       | 70.50    | 49,756.41                           | 89,630.00                                  | (39,873.59)      | 0.92495%   | 0.37073%   |
| 55152         | 19-55152  | Lee County                                    | 31             | 226       | 87.50    | 61,754.31                           | 111,243.00                                 | (49,488.69)      | 1.14798%   | 0.46012%   |
| 55167         | 19-55167  | Nottoway County                               | 32             | 27        | 38.75    | 27,348.52                           | 49,265.00                                  | (21,916.48)      | 0.50840%   | 0.20377%   |
| 55183         | 19-55183  | Russell County                                | 41             | 245       | 102.25   | 72,164.37                           | 129,996.00                                 | (57,831.63)      | 1.34150%   | 0.53769%   |
| 55197         | 19-55197  | Wise County                                   | 47             | 188       | 94.00    | 66,341.91                           | 119,507.00                                 | (53,165.09)      | 1.23326%   | 0.49430%   |
| 55487         | 19-55487  | Capital Region Airport Commission             | 48             | -         | 48.00    | 33,876.96                           | 61,025.00                                  | (27,148.04)      | 0.62976%   | 0.25241%   |
| 55417         | 19-55417  | Norfolk Airport Authority                     | 60             | -         | 60.00    | 42,346.20                           | 76,281.00                                  | (33,934.80)      | 0.78720%   | 0.31552%   |
| 55922         | 19-55922  | Piedmont Regional Jail                        | 111            | -         | 111.00   | 78,340.47                           | 141,120.00                                 | (62,779.53)      | 1.45631%   | 0.58371%   |
| 55899         | 19-55899  | Shenandoah Valley Regional Airport Commission | 12             | 1         | 12.25    | 8,645.68                            | 15,574.00                                  | (6,928.32)       | 0.16072%   | 0.06442%   |
| 55300         | 19-55300  | Abingdon, Town of                             | 25             | -         | 25.00    | 17,644.25                           | 31,784.00                                  | (14,139.75)      | 0.32800%   | 0.13147%   |
| 50005         | 19-50005  | Appalachia, Town of                           | 4              | -         | 4.00     | 2,823.08                            | 5,085.00                                   | (2,261.92)       | 0.05248%   | 0.02103%   |
| 55354         | 19-55354  | Big Stone Gap, Town of                        | 12             | -         | 12.00    | 8,469.24                            | 15,256.00                                  | (6,786.76)       | 0.15744%   | 0.06310%   |
| 50025         | 19-50025  | Boones Mill, Town of                          | 2              | 2         | 2.50     | 1,764.42                            | 3,178.00                                   | (1,413.58)       | 0.03280%   | 0.01315%   |
| 55334         | 19-55334  | Boydton, Town of                              | 1              | -         | 1.00     | 705.77                              | 1,271.00                                   | (565.23)         | 0.01312%   | 0.00526%   |
| 55255         | 19-55255  | Brodnax, Town of                              | 1              | -         | 1.00     | 705.77                              | 1,271.00                                   | (565.23)         | 0.01312%   | 0.00526%   |
| 55330         | 19-55330  | Chatham, Town of                              | 3              | -         | 3.00     | 2,117.31                            | 3,814.00                                   | (1,696.69)       | 0.03936%   | 0.01578%   |
| 55327         | 19-55327  | Christiansburg, Town of                       | 69             | 139       | 103.75   | 73,223.29                           | 131,903.00                                 | (58,679.71)      | 1.36119%   | 0.54558%   |
| 55378         | 19-55378  | Courtland, Town of                            | 2              | -         | 2.00     | 1,411.54                            | 2,543.00                                   | (1,131.46)       | 0.02624%   | 0.01052%   |
| 55301         | 19-55301  | Dumfries, Town of                             | 14             | -         | 14.00    | 9,880.78                            | 17,799.00                                  | (7,918.22)       | 0.18368%   | 0.07362%   |
| 55226         | 19-55226  | Front Royal, Town of                          | 38             | -         | 38.00    | 26,819.26                           | 48,311.00                                  | (21,491.74)      | 0.49856%   | 0.19983%   |
| 55382         | 19-55382  | Grundy, Town of                               | 7              | -         | 7.00     | 4,940.39                            | 8,899.00                                   | (3,958.61)       | 0.09184%   | 0.03681%   |
| 55374         | 19-55374  | Hurt Town of                                  | 3              | -         | 3.00     | 2,117.31                            | 3,814.00                                   | (1,696.69)       | 0.03936%   | 0.01578%   |
| 55380         | 19-55380  | Independence, Town of                         | 6              | -         | 6.00     | 4,234.62                            | 7,628.00                                   | (3,393.38)       | 0.07872%   | 0.03155%   |
| 55314         | 19-55314  | Jonesville, Town of                           | 4              | -         | 4.00     | 2,823.08                            | 5,085.00                                   | (2,261.92)       | 0.05248%   | 0.02103%   |
| 55249         | 19-55249  | Lacrosse, Town of                             | 1              | -         | 1.00     | 705.77                              | 1,271.00                                   | (565.23)         | 0.01312%   | 0.00526%   |
| 55355         | 19-55355  | Luray, Town of                                | 23             | -         | 23.00    | 16,232.71                           | 29,241.00                                  | (13,008.29)      | 0.30176%   | 0.12095%   |

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**LODA Totals**

|                 |                      |                   |
|-----------------|----------------------|-------------------|
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| Employer Code | Invoice # | Employer Name         | Full Time Paid | Volunteer    | Paid/FTE     | Pay-as-you go Rate for FTE \$705.77 | Full Funding Rate for Full Time \$1,271.35 | Net Underpayment      | Proportionate Share of 2019 Political Employer Contributions | Proportionate Share of 2019 Total Plan Contributions |
|---------------|-----------|-----------------------|----------------|--------------|--------------|-------------------------------------|--|-----------------------|--|--|
| 55397         | 19-55397  | Orange, Town of       | 16             | 2            | 16.50        | 11,645.20                           | 20,977.00                                  | (9,331.80)            | 0.21648%   | 0.08677%   |
| 55389         | 19-55389  | Pembroke, Town of     | 4              | -            | 4.00         | 2,823.08                            | 5,085.00                                   | (2,261.92)            | 0.05248%   | 0.02103%   |
| 50026         | 19-50026  | Pocahontas, Town of   | 1              | -            | 1.00         | 705.77                              | 1,271.00                                   | (565.23)              | 0.01312%   | 0.00526%   |
| 55238         | 19-55238  | Pound, Town of        | 6              | 2            | 6.50         | 4,587.50                            | 8,264.00                                   | (3,676.50)            | 0.08528%   | 0.03418%   |
| 55338         | 19-55338  | Quantico, Town of     | 1              | 3            | 1.75         | 1,235.09                            | 2,225.00                                   | (989.91)              | 0.02296%   | 0.00920%   |
| 55306         | 19-55306  | Remington, Town of    | 2              | 4            | 3.00         | 2,117.30                            | 3,814.00                                   | (1,696.70)            | 0.03936%   | 0.01578%   |
| 55259         | 19-55259  | Richlands, Town of    | 55             | -            | 55.00        | 38,817.35                           | 69,924.00                                  | (31,106.65)           | 0.72160%   | 0.28923%   |
| 55245         | 19-55245  | Scottsville, Town of  | 2              | -            | 2.00         | 1,411.54                            | 2,543.00                                   | (1,131.46)            | 0.02624%   | 0.01052%   |
| 55310         | 19-55310  | Smithfield, Town of   | 18             | -            | 18.00        | 12,703.86                           | 22,884.00                                  | (10,180.14)           | 0.23616%   | 0.09466%   |
| 55304         | 19-55304  | South Boston, Town of | 37             | -            | 37.00        | 26,113.49                           | 47,040.00                                  | (20,926.51)           | 0.48544%   | 0.19457%   |
| 55369         | 19-55369  | Tazewell, Town of     | 25             | 22           | 30.50        | 21,525.93                           | 38,776.00                                  | (17,250.07)           | 0.40016%   | 0.16039%   |
| 55317         | 19-55317  | Vienna, Town of       | 40             | -            | 40.00        | 28,230.80                           | 50,854.00                                  | (22,623.20)           | 0.52480%   | 0.21035%   |
| 55375         | 19-55375  | Waverly, Town of      | 6              | 1            | 6.25         | 4,411.06                            | 7,946.00                                   | (3,534.94)            | 0.08200%   | 0.03287%   |
| 55372         | 19-55372  | Weber City, Town of   | 4              | -            | 4.00         | 2,823.08                            | 5,085.00                                   | (2,261.92)            | 0.05248%   | 0.02103%   |
| 55321         | 19-55321  | Woodstock, Town of    | 16             | -            | 16.00        | 11,292.32                           | 20,342.00                                  | (9,049.68)            | 0.20992%   | 0.08414%   |
| 55315         | 19-55315  | Wytheville, Town of   | 31             | 14           | 34.50        | 24,349.03                           | 43,862.00                                  | (19,512.97)           | 0.45264%   | 0.18142%   |
| <b>Total</b>  |           |                       | <b>6,933</b>   | <b>2,756</b> | <b>7,622</b> | <b>5,379,372.05</b>                 | <b>9,690,229.00</b>                        | <b>(4,310,856.95)</b> | <b>100.00000%</b>  | <b>40.08110%</b>                                     |