

Virginia Retirement System

Finance Division

Net OPEB Liability - LODA (Due With One Year)

For the Plan Year Ended and Measurement Date of June 30, 2018

Note: The FY 2019 Benefit Expense was as of June 30, 2019 from the VRS General Ledger with no accruals or adjustments.

Employer		Actual June 30, 2018	Projected FY 2019	June 30, 2018	June 30, 2018	June 30, 2018
		Net OPEB	LODA OPEB	LODA OPEB	Net OPEB	Net OPEB
<u>Code</u>	<u>Entity</u>	<u>Liability</u>	<u>Benefits Expense)</u>	<u>Net Position</u>	<u>Due w/in 1 Year</u>	<u>Not Due w/in 1 Year</u>
VRS Line of Duty Act Plan Total		313,506,000	12,854,000	1,889,000	10,965,000	302,541,000
<b>Employer Allocation</b>						
21156	State Police Troopers - SPORS	31,344,000	1,284,000	189,000	1,095,000	30,249,000
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	384,000	16,000	2,000	14,000	370,000
30123	Department of Military Affairs -Army National Guard	21,539,000	882,000	130,000	752,000	20,787,000
30123	Department of Military Affairs -Air National Guard	3,232,000	133,000	19,000	114,000	3,118,000
30127	Virginia Department of Emergency Management	150,000	6,000	1,000	5,000	145,000
30154	Virginia Department of Motor Vehicles	1,319,000	54,000	8,000	46,000	1,273,000
30172	Virginia State Lottery	100,000	4,000	1,000	3,000	97,000
30199	Conservation & Recreation	1,820,000	75,000	11,000	64,000	1,756,000
30407	Virginia Port Authority	551,000	23,000	3,000	20,000	531,000
30411	Department of Forestry	2,188,000	90,000	13,000	77,000	2,111,000
50001	Arlington County	12,992,000	533,000	78,000	455,000	12,537,000
50005	Appalachia, Town of	67,000	3,000	-	3,000	64,000
50025	Boons Mill, Town of	38,000	2,000	-	2,000	36,000
50026	Pocahontas, Town of	17,000	1,000	-	1,000	16,000
55113	Buchanan County	1,344,000	55,000	8,000	47,000	1,297,000
55136	Gloucester County	2,442,000	100,000	15,000	85,000	2,357,000
55139	Greene County	1,069,000	44,000	6,000	38,000	1,031,000
55152	Lee County	1,407,000	58,000	8,000	50,000	1,357,000
55167	Nottoway County	505,000	21,000	3,000	18,000	487,000
55183	Russell County	1,578,000	65,000	10,000	55,000	1,523,000
55197	Wise County	1,537,000	63,000	9,000	54,000	1,483,000
55201	City of Bristol	2,839,000	116,000	17,000	99,000	2,740,000
55213	City of Petersburg	3,666,000	150,000	22,000	128,000	3,538,000
55214	City of Portsmouth	11,159,000	458,000	67,000	391,000	10,768,000
55215	City of Radford	1,061,000	44,000	6,000	38,000	1,023,000
55220	City of Suffolk	8,972,000	368,000	54,000	314,000	8,658,000
55221	City of Williamsburg	1,290,000	53,000	8,000	45,000	1,245,000
55222	City of Winchester	2,947,000	121,000	18,000	103,000	2,844,000
55224	City of Falls Church	989,000	41,000	6,000	35,000	954,000
55226	Front Royal, Town of	685,000	28,000	4,000	24,000	661,000

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Employer Code	Entity	Actual	Projected	June 30, 2018	June 30, 2018	June 30, 2018
		June 30, 2018	FY 2019	June 30, 2018	Net OPEB	Net OPEB
		Net OPEB	LODA OPEB	LODA OPEB	Liability	Liability
		<u>Liability</u>	<u>Benefits Expense)</u>	<u>Net Position</u>	<u>Due w/in 1 Year</u>	<u>Not Due w/in 1 Year</u>
VRS Line of Duty Act Plan Total		313,506,000	12,854,000	1,889,000	10,965,000	302,541,000
<b>Employer Allocation</b>						
55232	City of Franklin	1,085,000	44,000	7,000	37,000	1,048,000
55233	City of Chesapeake	19,387,000	795,000	117,000	678,000	18,709,000
55234	City of Virginia Beach	32,288,000	1,323,000	196,000	1,127,000	31,161,000
55235	City of Norton	601,000	25,000	4,000	21,000	580,000
55236	City of Manassas Park	1,002,000	41,000	6,000	35,000	967,000
55238	Pound, Town of	133,000	5,000	1,000	4,000	129,000
55245	Scottsville, Town of	50,000	2,000	-	2,000	48,000
55249	Lacrosse, Town of	17,000	1,000	-	1,000	16,000
55255	Brodnax, Town of	17,000	1,000	-	1,000	16,000
55259	Richlands, Town of	885,000	36,000	5,000	31,000	854,000
55300	Abington, Town of	417,000	17,000	3,000	14,000	403,000
55301	Dumfries, Town of	184,000	8,000	1,000	7,000	177,000
55304	South Boston, Town of	584,000	24,000	4,000	20,000	564,000
55306	Remington, Town of	34,000	1,000	-	1,000	33,000
55310	Smithfield, Town of	317,000	13,000	2,000	11,000	306,000
55314	Jonesville, Town of	67,000	3,000	-	3,000	64,000
55315	Wytheville, Town of	693,000	28,000	4,000	24,000	669,000
55317	Vienna, Town of	668,000	27,000	4,000	23,000	645,000
55321	Woodstock, Town of	250,000	10,000	2,000	8,000	242,000
55327	Christiansburg, Town of	1,641,000	67,000	10,000	57,000	1,584,000
55330	Chatham, Town of	50,000	2,000	-	2,000	48,000
55332	City of Manassas	2,676,000	110,000	16,000	94,000	2,582,000
55334	Boydton, Town of	17,000	1,000	-	1,000	16,000
55338	Quantico, Town of	42,000	2,000	-	2,000	40,000
55354	Big Stone Gap, Town of	250,000	10,000	2,000	8,000	242,000
55355	Luray, Town of	368,000	15,000	2,000	13,000	355,000
55369	Tazewell, Town of	564,000	23,000	3,000	20,000	544,000
55372	Weber City, Town of	83,000	3,000	1,000	2,000	81,000
55374	Hurt Town of	50,000	2,000	-	2,000	48,000
55375	Waverly, Town of	104,000	4,000	1,000	3,000	101,000

**Virginia Retirement System**

**Finance Division**

**Net OPEB Liability - LODA (Due With One Year)**

**For the Plan Year Ended and Measurement Date of June 30, 2018**

*Note: The FY 2019 Benefit Expense was as of June 30, 2019 from the VRS General Ledger with no accruals or adjustments.*

Employer <u>Code</u>	<u>Entity</u>	Actual	Projected	June 30, 2018	June 30, 2018	June 30, 2018
		June 30, 2018	FY 2019	June 30, 2018	Net OPEB	Net OPEB
		Net OPEB	LODA OPEB	LODA OPEB	Liability	Liability
		<u>Liability</u>	<u>Benefits Expense)</u>	<u>Net Position</u>	<u>Due w/in 1 Year</u>	<u>Not Due w/in 1 Year</u>
<b>VRS Line of Duty Act Plan Total</b>		<b>313,506,000</b>	<b>12,854,000</b>	<b>1,889,000</b>	<b>10,965,000</b>	<b>302,541,000</b>
<b>Employer Allocation</b>						
55378	Courtland, Town of	34,000	1,000	-	1,000	33,000
55380	Independence, Town of	117,000	5,000	1,000	4,000	113,000
55382	Grundy, Town of	133,000	5,000	1,000	4,000	129,000
55389	Pembroke, Town of	67,000	3,000	-	3,000	64,000
55397	Orange, Town of	267,000	11,000	2,000	9,000	258,000
55417	Norfolk Airport Authority	1,019,000	42,000	6,000	36,000	983,000
55487	Capital Region Airport Commission	735,000	30,000	4,000	26,000	709,000
55869	RSW Regional Jail	-	-	-	-	-
55899	Shenandoah Valley Regional Airport Commission	217,000	9,000	1,000	8,000	209,000
55922	Piedmont Regional Jail	1,920,000	79,000	12,000	67,000	1,853,000
70156	Department Of State Police	201,000	8,000	1,000	7,000	194,000
70203	Woodrow Wilson Rehabilitation Center	117,000	5,000	1,000	4,000	113,000
70204	College Of William and Mary	234,000	10,000	1,000	9,000	225,000
70207	University Of Virginia - Academic	852,000	35,000	5,000	30,000	822,000
70208	Virginia Polytechnic Institute & State University- Academic	735,000	30,000	4,000	26,000	709,000
70211	Virginia Military Institute	133,000	5,000	1,000	4,000	129,000
70212	Virginia State University	300,000	12,000	2,000	10,000	290,000
70213	Norfolk State University	417,000	17,000	3,000	14,000	403,000
70214	Longwood University	284,000	12,000	2,000	10,000	274,000
70215	University Of Mary Washington	300,000	12,000	2,000	10,000	290,000
70216	James Madison University	518,000	21,000	3,000	18,000	500,000
70217	Radford University	384,000	16,000	2,000	14,000	370,000
70221	Old Dominion University	768,000	31,000	5,000	26,000	742,000
70236	Virginia Commonwealth University - Academic	1,486,000	61,000	9,000	52,000	1,434,000
70241	Richard Bland College	184,000	8,000	1,000	7,000	177,000
70242	Christopher Newport University	300,000	12,000	2,000	10,000	290,000
70246	University of Virginia College At Wise	150,000	6,000	1,000	5,000	145,000
70247	George Mason University	685,000	28,000	4,000	24,000	661,000
70280	Northern Virginia Community College	818,000	34,000	5,000	29,000	789,000
70282	Piedmont Virginia Community College	50,000	2,000	-	2,000	48,000

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*Note: The FY 2019 Benefit Expense was as of June 30, 2019 from the VRS General Ledger with no accruals or adjustments.*

Employer		Actual June 30, 2018 Net OPEB	Projected FY 2019 LODA OPEB	June 30, 2018 LODA OPEB	June 30, 2018 Net OPEB Liability	June 30, 2018 Net OPEB Liability
<u>Code</u>	<u>Entity</u>	<u>Liability</u>	<u>Benefits Expense)</u>	<u>Net Position</u>	<u>Due w/in 1 Year</u>	<u>Not Due w/in 1 Year</u>
VRS Line of Duty Act Plan Total		313,506,000	12,854,000	1,889,000	10,965,000	302,541,000
<b>Employer Allocation</b>						
70283	J. Sargeant Reynolds Community College	184,000	8,000	1,000	7,000	177,000
70286	Virginia Western Community College	150,000	6,000	1,000	5,000	145,000
70291	Blur Ridge Community College	17,000	1,000	-	1,000	16,000
70292	Central Virginia Community College	83,000	3,000	1,000	2,000	81,000
70293	Thomas Nelson Community College	150,000	6,000	1,000	5,000	145,000
70294	Southwest Virginia Community College	67,000	3,000	-	3,000	64,000
70296	Virginia Highlands Community College	17,000	1,000	-	1,000	16,000
70297	Germanna Community College	50,000	2,000	-	2,000	48,000
70298	Lord Fairfax Community College	67,000	3,000	-	3,000	64,000
70299	Mountain Empire Community College	17,000	1,000	-	1,000	16,000
70402	Marine Resources Commission	1,152,000	47,000	7,000	40,000	1,112,000
70403	Department of Game & Inland Fisheries	2,706,000	111,000	16,000	95,000	2,611,000
70716	Correctional Center For Women	2,588,000	106,000	16,000	90,000	2,498,000
70718	Bland Correctional Center	3,040,000	125,000	18,000	107,000	2,933,000
70733	Sussex I Correctional Center	4,726,000	194,000	28,000	166,000	4,560,000
70734	Sussex II Correctional Center	4,074,000	167,000	25,000	142,000	3,932,000
70735	Wallen Ridge Correctional Center	5,577,000	229,000	34,000	195,000	5,382,000
70737	St. Brides Correctional Center	3,023,000	124,000	18,000	106,000	2,917,000
70741	Red Onion State Prison	5,828,000	239,000	35,000	204,000	5,624,000
70743	Fluvanna Women's' Correctional Center	3,740,000	153,000	23,000	130,000	3,610,000
70745	Nottoway Correctional Center	4,659,000	191,000	28,000	163,000	4,496,000
70747	Marion Correctional Treatment Center	2,605,000	107,000	16,000	91,000	2,514,000
70749	Buckingham Correctional Center	4,425,000	181,000	27,000	154,000	4,271,000
70752	Deep Meadow Correctional Center	7,731,000	317,000	47,000	270,000	7,461,000
70753	Deerfield Correctional Center	5,177,000	212,000	31,000	181,000	4,996,000
70754	Augusta Correctional Center	3,674,000	151,000	22,000	129,000	3,545,000
70756	Adult Regional Office	167,000	7,000	1,000	6,000	161,000
70757	Department of Corrections	1,770,000	73,000	11,000	62,000	1,708,000
70761	Eastern Reg Corr Field Unit	1,653,000	68,000	10,000	58,000	1,595,000
70767	Adult Community Service	2,254,000	92,000	14,000	78,000	2,176,000

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		June 30, 2018	FY 2019	June 30, 2018	Net OPEB	Net OPEB
		Net OPEB	LODA OPEB	LODA OPEB	Liability	Liability
		<u>Liability</u>	<u>Benefits Expense)</u>	<u>Net Position</u>	<u>Due w/in 1 Year</u>	<u>Not Due w/in 1 Year</u>
VRS Line of Duty Act Plan Total		313,506,000	12,854,000	1,889,000	10,965,000	302,541,000
<b>Employer Allocation</b>						
70768	Keen Mountain Correctional Center	3,824,000	157,000	23,000	134,000	3,690,000
70769	Greensville Correctional Center	10,153,000	416,000	61,000	355,000	9,798,000
70770	Dillwyn Correctional Center	4,058,000	166,000	24,000	142,000	3,916,000
70771	Indian Creek Correctional Center	2,638,000	108,000	16,000	92,000	2,546,000
70772	Haynesville Correctional Center	4,359,000	179,000	26,000	153,000	4,206,000
70773	Coffeewood Correctional Center	3,056,000	125,000	18,000	107,000	2,949,000
70774	Lunenburg Correctional Center	3,256,000	133,000	20,000	113,000	3,143,000
70775	Pocahontas State Correctional Center	3,457,000	142,000	21,000	121,000	3,336,000
70776	Green Rock Correctional Center	3,374,000	138,000	20,000	118,000	3,256,000
70785	Grayson County Correctional Center	3,991,000	164,000	24,000	140,000	3,851,000
70961	Division of Capitol Police	1,085,000	44,000	7,000	37,000	1,048,000
70999	Alcoholic Beverage Control Board	1,704,000	70,000	10,000	60,000	1,644,000
<b>Total for All LODA Covered Employers</b>		<b>313,506,000</b>	<b>12,854,000</b>	<b>1,889,000</b>	<b>10,965,000</b>	<b>302,541,000</b>

Based on APA inquiries last fiscal year and per the answer to question 5.31 in the *Implementation Guide No. 2017-1* which indicates that if an OPEB plan's fiduciary net position is less than the amount of benefit payments expected to be paid within one year, a portion of the net OPEB liability would be reported as "due" within one year, please let us know the following:

VRS will be reclassifying to "due within one year" the portion of the Net LODA OPEB Liability equal to the amount of current year benefit payments less the prior year's ending plan fiduciary net position? For example, for FY 2019, this amount will be \$10,965,000 (source: VRS Comprehensive Annual Financial Report FY 2018 on page 122: FY 2019 projected benefit payments of \$12,854,000 less FY 2018 plan fiduciary net position of \$1,889,000).