

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

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

Employer Code	Entity	June 30, 2017 Net OPEB Liability	PLUS: FY 2017 Deferred Inflows	LESS: FY 2017 Deferred Outflows	LESS: FY 2018	Deferred	LESS: FY 2018	Deferred	PLUS: FY 2018	Deferred	PLUS: FY 2018	Deferred	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference
					Deferred Inflows Investment Experience	Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	June 30, 2018 Net OPEB Liability	June 30, 2018 Net OPEB Liability				
Employer Allocation																				
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	318,000	33,000	10,000	1,000	-	44,000	-	55,000	-	9,000	-	9,000	36,000	12,000	384,000	384,000	-	-	-
30123	Department of Military Affairs - Army National Guard	16,783,000	2,435,000	-	55,000	-	2,481,000	590,000	3,092,000	-	-	-	1,240,000	1,805,000	690,000	21,539,000	21,539,000	-	-	-
30123	Department of Military Affairs - Air National Guard	2,626,000	369,000	-	8,000	-	372,000	82,000	464,000	-	-	-	80,000	258,000	103,000	3,232,000	3,232,000	-	-	-
30127	Virginia Department of Emergency Management	138,000	15,000	12,000	-	1,000	17,000	11,000	22,000	-	-	-	11,000	11,000	6,000	150,000	150,000	-	-	-
30154	Virginia Department of Motor Vehicles	1,065,000	112,000	55,000	3,000	-	152,000	-	189,000	-	-	-	88,000	117,000	42,000	1,319,000	1,319,000	-	-	-
30172	Virginia State Lottery	83,000	9,000	-	-	-	12,000	-	14,000	-	-	-	-	9,000	3,000	100,000	100,000	-	-	-
30199	Conservation & Recreation	1,549,000	163,000	116,000	5,000	(1,000)	210,000	22,000	261,000	-	-	-	102,000	157,000	60,000	1,820,000	1,820,000	-	-	-
30407	Virginia Port Authority	456,000	48,000	61,000	1,000	1,000	63,000	-	79,000	-	-	-	59,000	53,000	18,000	551,000	551,000	-	-	-
30411	Department of Forestry	2,143,000	225,000	44,000	6,000	-	252,000	301,000	314,000	-	-	-	39,000	140,000	70,000	2,188,000	2,188,000	-	-	-
50001	Arlington County	10,773,000	1,600,000	-	33,000	-	1,496,000	411,000	1,865,000	-	-	-	114,000	996,000	416,000	12,992,000	12,992,000	-	-	-
50005	Appalachia, Town of	55,000	19,000	-	-	-	8,000	11,000	10,000	-	-	-	-	4,000	2,000	67,000	67,000	-	-	-
50025	Boons Mill, Town of	-	-	-	-	-	4,000	-	5,000	-	-	-	31,000	7,000	1,000	38,000	38,000	-	-	-
50026	Pocahontas, Town of	-	-	-	-	-	2,000	-	2,000	-	-	-	13,000	3,000	(1,000)	17,000	17,000	-	-	-
55113	Buchanan County	1,061,000	204,000	-	3,000	-	155,000	81,000	193,000	-	-	-	64,000	104,000	43,000	1,344,000	1,344,000	-	-	-
55136	Gloucester County	2,115,000	260,000	-	6,000	1,000	281,000	99,000	351,000	-	-	-	-	181,000	78,000	2,442,000	2,442,000	-	-	-
55139	Greene County	874,000	111,000	-	3,000	-	123,000	17,000	153,000	-	-	-	20,000	86,000	32,000	1,069,000	1,069,000	-	-	-
55152	Lee County	1,227,000	129,000	7,000	4,000	-	162,000	47,000	202,000	-	-	-	6,000	107,000	44,000	1,407,000	1,407,000	-	-	-
55167	Nottoway County	401,000	42,000	16,000	1,000	-	58,000	-	73,000	-	-	-	36,000	45,000	17,000	505,000	505,000	-	-	-
55183	Russell County	1,317,000	138,000	23,000	4,000	-	182,000	-	227,000	-	-	-	26,000	130,000	51,000	1,578,000	1,578,000	-	-	-
55197	Wise County	1,293,000	136,000	135,000	4,000	-	177,000	5,000	221,000	-	-	-	118,000	139,000	49,000	1,537,000	1,537,000	-	-	-
55201	City of Bristol	2,389,000	269,000	-	7,000	-	327,000	25,000	408,000	-	-	-	224,000	92,000	2,839,000	2,839,000	-	-	-	-
55213	City of Petersburg	3,480,000	391,000	-	9,000	1,000	422,000	421,000	526,000	-	-	-	237,000	115,000	3,666,000	3,666,000	-	-	-	-
55214	City of Portsmouth	9,501,000	997,000	41,000	29,000	-	1,285,000	143,000	1,602,000	-	-	-	36,000	878,000	357,000	11,159,000	11,159,000	-	-	-
55215	City of Radford	877,000	92,000	67,000	3,000	-	122,000	-	152,000	-	-	-	70,000	94,000	32,000	1,061,000	1,061,000	-	-	-
55220	City of Suffolk	7,261,000	781,000	-	23,000	-	1,033,000	17,000	1,288,000	-	-	-	252,000	749,000	286,000	8,972,000	8,972,000	-	-	-
55221	City of Williamsburg	1,047,000	110,000	-	3,000	-	142,000	-	185,000	-	-	-	34,000	34,000	1,290,000	1,290,000	-	-	-	-
55222	City of Winchester	2,606,000	274,000	115,000	8,000	-	339,000	131,000	423,000	-	-	-	101,000	232,000	96,000	2,947,000	2,947,000	-	-	-
55224	City of Falls Church	764,000	80,000	35,000	3,000	(1,000)	114,000	-	142,000	-	-	-	95,000	92,000	33,000	989,000	989,000	-	-	-
55226	Front Royal, Town of	511,000	85,000	-	2,000	-	79,000	27,000	98,000	-	-	-	61,000	59,000	21,000	685,000	685,000	-	-	-
55232	City of Franklin	857,000	132,000	-	3,000	-	125,000	37,000	156,000	-	-	-	52,000	89,000	36,000	1,085,000	1,085,000	-	-	-
55233	City of Chesapeake	16,016,000	1,681,000	268,000	50,000	(1,000)	2,233,000	-	2,783,000	-	-	-	465,000	1,614,000	622,000	19,387,000	19,387,000	-	-	-
55234	City of Virginia Beach	24,916,000	3,717,000	-	85,000	(7,000)	3,719,000	965,000	4,639,000	-	-	-	2,123,000	2,703,000	1,048,000	32,288,000	32,288,000	-	-	-
55235	City of Norton	415,000	51,000	-	2,000	-	69,000	6,000	86,000	-	-	-	86,000	59,000	19,000	601,000	601,000	-	-	-
55236	City of Manassas Park	815,000	86,000	4,000	3,000	-	115,000	-	144,000	-	-	-	27,000	84,000	32,000	1,002,000	1,002,000	-	-	-
55238	Pound, Town of	104,000	11,000	45,000	-	1,000	15,000	-	19,000	-	-	-	47,000	18,000	5,000	133,000	133,000	-	-	-
55245	Scottsville, Town of	41,000	4,000	-	-	-	6,000	-	7,000	-	-	-	5,000	1,000	50,000	50,000	-	-	-	-
55249	Lacrosse, Town of	28,000	30,000	-	-	-	2,000	37,000	2,000	-	-	-	-	(4,000)	17,000	17,000	-	-	-	-
55255	Brodnax, Town of	14,000	14,000	-	-	-	2,000	11,000	2,000	-	-	-	-	(1,000)	17,000	17,000	-	-	-	-
55259	Richlands, Town of	691,000	119,000	-	2,000	-	102,000	40,000	127,000	-	-	-	49,000	29,000	885,000	885,000	-	-	-	-
55300	Abingdon, Town of	359,000	38,000	10,000	1,000	-	48,000	9,000	60,000	-	-	-	9,000	33,000	14,000	417,000	417,000	-	-	-
55301	Dumfries, Town of	138,000	15,000	25,000	-	1,000	21,000	-	26,000	-	-	-	38,000	20,000	6,000	184,000	184,000	-	-	-
55304	South Boston, Town of	511,000	54,000	8,000	1,000	1,000	67,000	21,000	84,000	-	-	-	7,000	45,000	19,000	584,000	584,000	-	-	-
55306	Remington, Town of	28,000	3,000	-	-	-	4,000	-	5,000	-	-	-	-	3,000	1,000	34,000	34,000	-	-	-
55310	Smithfield, Town of	276,000	45,000	-	1,000	(1,000)	37,000	25,000	46,000	-	-	-	22,000	10,000	317,000	317,000	-	-	-	-
55314	Jonesville, Town of	41,000	4,000	-	-	-	8,000	-	10,000	-	-	-	15,000	7,000	2,000	67,000	67,000	-	-	-
55315	Wytheville, Town of	591,000	62,000	44,000	2,000	-	80,000	10,000	99,000	-	-	-	39,000	59,000	21,000	693,000	693,000	-	-	-
55317	Vienna, Town of	550,000	77,000	-	2,000	-	77,000	17,000	96,000	-	-	-	10,000	52,000	21,000	668,000	668,000	-	-	-
55321	Woodstock, Town of	221,000	23,000	-	1,000	(1,000)	29,000	11,000	36,000	-	-	-	-	19,000	9,000	250,000	250,000	-	-	-
55327	Christiansburg, Town of	1,317,000	148,000	-	4,000	-	189,000	9,000	236,000	-	-	-	56,000	138,000	52,000	1,641,000	1,641,000	-	-	-
55330	Chatham, Town of	41,000	4,000	-	-	-	6,000	-	7,000	-	-	-	-	5,000	1,000	50,000	50,000	-	-	-
55332	City of Manassas	2,371,000	249,000	9,000	7,000	-	308,000	124,000	384,000	-	-	-	8,000	198,000	86,000	2,676,000	2,676,000	-	-	-
55334	Boynton, Town of	-	-	-	-	-	2,000	-	2,000	-	-	-	13,000	3,000	(1,000)	17,000	17,000	-	-	-
55338	Quantico, Town of	48,000	5,000	-	-	-	5,000	12,000	6,000	-	-	-	-	1,000	1,000	42,000	42,000	-	-	-
55354	Big Stone Gap, Town of	193,000	35,000	-	1,000	(1,000)	29,000	13,000	36,000	-	-	-	16,000	20,000	8,000	250,000	250,000	-	-	-
55355	Luray, Town of	263,000	28,000	-	1,000	-	42,000	-	53,000	-	-	-	44,000	35,000	12,000	368,000	368,000	-	-	-

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - LODA
For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017 Net OPEB Liability	PLUS: FY 2017 Deferred Inflows	LESS: FY 2017 Deferred Outflows	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference	
					Deferred Inflows Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	June 30, 2018 Net OPEB Liability	June 30, 2018 Net OPEB Liability		
Employer Allocation																		
70221	Old Dominion University	623,000	65,000	73,000	2,000	-	88,000	-	110,000	-	-	85,000	73,000	24,000	768,000	768,000	-	
70236	Virginia Commonwealth University - Academic	1,093,000	311,000	-	4,000	-	171,000	172,000	213,000	-	-	150,000	115,000	49,000	1,486,000	1,486,000	-	
70241	Richard Bland College	97,000	10,000	-	-	1,000	21,000	-	26,000	-	-	56,000	22,000	5,000	184,000	184,000	-	
70242	Christopher Newport University	276,000	29,000	-	1,000	(1,000)	35,000	25,000	43,000	-	-	-	21,000	9,000	300,000	300,000	-	
70246	University of Virginia College At Wise	124,000	13,000	25,000	-	-	17,000	-	22,000	-	-	22,000	17,000	5,000	150,000	150,000	-	
70247	George Mason University	580,000	146,000	-	2,000	-	79,000	82,000	98,000	-	-	-	44,000	20,000	685,000	685,000	-	
70280	Northern Virginia Community College	663,000	90,000	-	2,000	-	94,000	18,000	117,000	-	-	21,000	66,000	25,000	818,000	818,000	-	
70282	Piedmont Virginia Community College	41,000	4,000	-	-	-	6,000	-	7,000	-	-	-	5,000	1,000	50,000	50,000	-	
70283	J. Sargeant Reynolds Community College	193,000	20,000	-	-	1,000	21,000	39,000	26,000	-	-	10,000	4,000	184,000	184,000	-		
70286	Virginia Western Community College	124,000	13,000	-	-	1,000	17,000	-	22,000	-	-	-	14,000	5,000	150,000	150,000	-	
70291	Blair Ridge Community College	14,000	1,000	-	-	-	2,000	-	2,000	-	-	-	1,000	(1,000)	17,000	17,000	-	
70292	Central Virginia Community College	69,000	7,000	12,000	-	-	10,000	-	12,000	-	-	10,000	10,000	3,000	83,000	83,000	-	
70293	Thomas Nelson Community College	166,000	17,000	64,000	-	1,000	17,000	39,000	22,000	-	-	56,000	15,000	5,000	150,000	150,000	-	
70294	Southwest Virginia Community College	55,000	6,000	-	-	-	8,000	-	10,000	-	-	-	6,000	2,000	67,000	67,000	-	
70296	Virginia Highlands Community College	14,000	1,000	-	-	-	2,000	-	2,000	-	-	-	1,000	(1,000)	17,000	17,000	-	
70297	Germanna Community College	41,000	4,000	-	-	-	6,000	-	7,000	-	-	-	5,000	1,000	50,000	50,000	-	
70298	Lord Fairfax Community College	55,000	6,000	26,000	-	-	8,000	-	10,000	-	-	23,000	9,000	2,000	67,000	67,000	-	
70299	Mountain Empire Community College	14,000	1,000	-	-	-	2,000	-	2,000	-	-	-	1,000	(1,000)	17,000	17,000	-	
70402	Marine Resources Commission	981,000	126,000	-	3,000	-	133,000	36,000	165,000	-	-	-	87,000	35,000	1,152,000	1,152,000	-	
70403	Department of Game & Inland Fisheries	1,908,000	390,000	-	7,000	(1,000)	312,000	166,000	388,000	-	-	351,000	239,000	86,000	2,706,000	2,706,000	-	
70716	Correctional Center For Women	2,461,000	258,000	120,000	7,000	-	298,000	284,000	372,000	-	-	105,000	184,000	83,000	2,588,000	2,588,000	-	
70718	Bland Correctional Center	2,516,000	264,000	53,000	8,000	-	350,000	-	436,000	-	-	77,000	254,000	96,000	3,040,000	3,040,000	-	
70733	Sussex I Correctional Center	3,995,000	433,000	-	12,000	-	544,000	46,000	678,000	-	-	-	372,000	150,000	4,726,000	4,726,000	-	
70734	Sussex II Correctional Center	3,830,000	402,000	145,000	10,000	1,000	469,000	403,000	585,000	-	-	127,000	290,000	132,000	4,074,000	4,074,000	-	
70735	Wallen Ridge Correctional Center	4,424,000	746,000	14,000	14,000	1,000	642,000	247,000	801,000	-	-	244,000	444,000	176,000	5,577,000	5,577,000	-	
70737	St. Brides Correctional Center	2,628,000	276,000	12,000	8,000	-	348,000	91,000	434,000	-	-	10,000	232,000	96,000	3,023,000	3,023,000	-	
70741	Red Onion State Prison	4,852,000	509,000	82,000	15,000	-	671,000	-	837,000	-	-	104,000	480,000	186,000	5,828,000	5,828,000	-	
70743	Fluvanna Women's Correctional Center	3,705,000	389,000	423,000	10,000	(1,000)	431,000	555,000	537,000	-	-	371,000	277,000	121,000	3,740,000	3,740,000	-	
70745	Nottoway Correctional Center	4,244,000	446,000	181,000	12,000	(1,000)	537,000	331,000	669,000	-	-	159,000	350,000	149,000	4,659,000	4,659,000	-	
70747	Marion Correctional Treatment Center	2,253,000	237,000	135,000	7,000	-	300,000	68,000	374,000	-	-	118,000	216,000	83,000	2,605,000	2,605,000	-	
70749	Buckingham Correctional Center	4,147,000	435,000	142,000	11,000	-	510,000	427,000	635,000	-	-	124,000	315,000	141,000	4,425,000	4,425,000	-	
70752	Deep Meadow Correctional Center	6,788,000	713,000	945,000	20,000	-	890,000	299,000	1,110,000	-	-	828,000	695,000	249,000	7,731,000	7,731,000	-	
70753	Deerfield Correctional Center	4,299,000	574,000	-	13,000	-	596,000	108,000	743,000	-	-	39,000	404,000	165,000	5,177,000	5,177,000	-	
70754	Augusta Correctional Center	3,539,000	372,000	227,000	9,000	1,000	423,000	448,000	527,000	-	-	199,000	262,000	117,000	3,674,000	3,674,000	-	
70756	Adult Regional Office	138,000	43,000	-	-	1,000	19,000	25,000	24,000	-	-	-	12,000	5,000	167,000	167,000	-	
70757	Department of Corrections	1,507,000	158,000	11,000	5,000	(1,000)	204,000	22,000	254,000	-	-	10,000	139,000	57,000	1,770,000	1,770,000	-	
70761	Eastern Reg Corr Field Unit	1,452,000	152,000	117,000	4,000	1,000	190,000	64,000	237,000	-	-	103,000	137,000	52,000	1,653,000	1,653,000	-	
70767	Adult Community Service	2,005,000	210,000	-	6,000	(1,000)	260,000	112,000	324,000	-	-	5,000	166,000	73,000	2,254,000	2,254,000	-	
70768	Keen Mountain Correctional Center	3,263,000	343,000	151,000	10,000	-	440,000	56,000	549,000	-	-	132,000	318,000	124,000	3,824,000	3,824,000	-	
70769	Greensville Correctional Center	9,290,000	975,000	485,000	26,000	-	1,169,000	760,000	1,458,000	-	-	425,000	770,000	325,000	10,153,000	10,153,000	-	
70770	Dilwyn Correctional Center	3,526,000	370,000	83,000	10,000	1,000	467,000	121,000	583,000	-	-	73,000	318,000	130,000	4,058,000	4,058,000	-	
70771	Indian Creek Correctional Center	2,461,000	258,000	120,000	7,000	-	304,000	242,000	379,000	-	-	105,000	193,000	85,000	2,638,000	2,638,000	-	
70772	Haynesville Correctional Center	3,678,000	386,000	108,000	11,000	-	502,000	24,000	626,000	-	-	95,000	358,000	139,000	4,359,000	4,359,000	-	
70773	Coffeewood Correctional Center	2,585,000	271,000	250,000	8,000	-	352,000	23,000	439,000	-	-	219,000	272,000	97,000	3,056,000	3,056,000	-	
70774	Lunenburg Correctional Center	2,778,000	292,000	77,000	8,000	-	375,000	48,000	467,000	-	-	67,000	264,000	104,000	3,256,000	3,256,000	-	
70775	Pocahontas State Correctional Center	2,792,000	293,000	262,000	9,000	-	398,000	-	496,000	-	-	332,000	322,000	109,000	3,457,000	3,457,000	-	
70776	Green Rock Correctional Center	2,751,000	289,000	117,000	9,000	-	388,000	-	484,000	-	-	177,000	294,000	107,000	3,374,000	3,374,000	-	
70785	Grayson County Correctional Center	3,277,000	344,000	349,000	10,000	-	460,000	-	573,000	-	-	373,000	371,000	128,000	3,991,000	3,991,000	-	
70961	Division of Capitol Police	912,000	171,000	-	3,000	-	125,000	66,000	156,000	-	-	-	75,000	35,000	1,085,000	1,085,000	-	
70999	Alcoholic Beverage Control Board	1,355,000	420,000	-	4,000	1,000	196,000	244,000	245,000	-	-	71,000	112,000	54,000	1,704,000	1,704,000	-	
Total for All LODA Covered Employers		262,791,000	34,232,000	6,642,000	802,000	-	36,106,000	12,302,000	45,007,000	-	-	-	12,302,000	25,061,000	10,035,000	313,506,000	313,506,000	-