

Virginia Retirement

Finance Division

Analysis of Change in Net OPEB Liability - LODA

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	43281 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019				PLUS: FY 2019			PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions						PLUS: FY 2019 Deferred Outflows Change In Proportion
	VRS Line of Duty Act Plan Total	313,506,000	49,210,000	57,309,000	710,283	—	31,102,655	16,947,157	52,149,245	—	16,834,574	16,947,157	29,586,851	13,378,587	358,786,145	358,786,145	—
Employer Allocation																	
21156	State Police Troopers - SPORS	31,344,000	4,873,000	4,500,000	69,137	—	3,027,436	1,736,346	5,076,046	—	1,638,625	—	2,626,016	1,301,637	34,923,131	34,923,131	—
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	384,000	45,000	64,000	859	—	37,619	4,235	63,075	—	20,361	7,732	36,523	16,026	433,952	433,952	—
30123	Department of Military Affairs - Army National Guard	21,539,000	3,126,000	4,332,000	50,951	—	2,231,118	506,901	3,740,874	—	1,207,611	1,896,033	2,308,665	960,048	25,737,165	25,737,165	—
30123	Department of Military Affairs -Air National Guard	3,232,000	462,000	544,000	7,444	—	325,978	70,451	546,561	—	176,438	116,356	315,174	140,326	3,760,330	3,760,330	—
30127	Virginia Department of Emergency Management	150,000	29,000	33,000	336	—	14,721	11,178	24,682	—	7,968	9,451	13,868	5,920	169,814	169,814	—
30154	Virginia Department of Motor Vehicles	1,319,000	155,000	277,000	2,764	—	121,033	85,936	202,934	—	65,510	75,870	116,508	51,909	1,396,180	1,396,180	—
30172	Virginia State Lottery	100,000	12,000	14,000	224	—	9,813	1,112	16,453	—	5,311	—	9,196	4,614	113,197	113,197	—
30199	Conservation & Recreation	1,820,000	236,000	363,000	3,735	1	163,556	167,630	274,232	—	88,526	87,634	148,402	70,159	1,886,713	1,886,713	—
30407	Virginia Port Authority	551,000	65,000	138,000	1,382	—	60,516	—	101,467	—	32,755	101,705	72,217	26,156	698,090	698,090	—
30411	Department of Forestry	2,188,000	559,000	353,000	4,930	1	215,896	270,477	361,989	—	116,856	33,507	169,227	93,797	2,490,478	2,490,478	—
50001	Arlington County	12,992,000	1,940,000	1,979,000	31,524	—	1,380,417	353,113	2,314,519	—	747,162	897,206	1,370,494	593,465	15,923,862	15,923,862	—
50005	Appalachia, Town of	67,000	19,000	10,000	149	—	6,541	10,211	10,967	—	3,540	—	4,578	2,731	75,453	75,453	—
50025	Boons Mill, Town of	38,000	4,000	36,000	93	1	4,090	—	6,858	—	2,214	29,959	8,443	2,109	47,181	47,181	—
50026	Pocahontas, Town of	17,000	2,000	15,000	37	(1)	1,636	218	2,743	—	885	11,255	3,274	1,394	18,873	18,873	—

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55113	Buchanan County	1,344,000	239,000	257,000	3,007	—	131,664	84,440	220,758	—	71,264	55,409	120,572	56,078	1,518,814	1,518,814	—
55136	Gloucester County	2,442,000	387,000	351,000	5,500	—	240,837	98,196	403,807	—	130,355	—	214,003	103,443	2,778,189	2,778,189	—
55139	Greene County	1,069,000	143,000	173,000	2,633	—	115,307	14,606	193,333	—	62,411	98,257	120,108	50,435	1,330,128	1,330,128	—
55152	Lee County	1,407,000	213,000	208,000	3,268	—	143,110	40,691	239,949	—	77,459	35,963	134,527	61,983	1,650,846	1,650,846	—
55167	Nottoway County	505,000	59,000	109,000	1,447	1	63,378	—	106,265	—	34,304	146,789	79,696	26,130	731,098	731,098	—
55183	Russell County	1,578,000	186,000	253,000	3,819	—	167,236	—	280,401	—	90,518	115,535	174,367	71,609	1,929,157	1,929,157	—
55197	Wise County	1,537,000	186,000	339,000	3,511	—	153,740	4,329	257,774	—	83,213	112,916	163,641	66,484	1,773,480	1,773,480	—
55201	City of Bristol	2,839,000	359,000	408,000	6,406	—	280,499	31,500	470,308	—	151,823	—	262,120	120,133	3,235,713	3,235,713	—
55213	City of Petersburg	3,666,000	853,000	526,000	9,263	—	405,619	364,338	680,094	—	219,545	366,275	375,031	175,687	4,679,038	4,679,038	—
55214	City of Portsmouth	11,159,000	1,457,000	1,638,000	21,496	(1)	941,269	1,570,990	1,578,208	—	509,470	30,930	700,147	404,948	10,858,053	10,858,053	—
55215	City of Radford	1,061,000	125,000	222,000	3,035	—	132,889	—	222,813	—	71,927	301,818	166,438	58,122	1,532,950	1,532,950	—
55220	City of Suffolk	8,972,000	1,073,000	1,540,000	18,675	—	817,782	645,421	1,371,160	—	442,631	218,174	730,408	351,931	9,433,564	9,433,564	—
55221	City of Williamsburg	1,290,000	152,000	219,000	3,007	—	131,664	—	220,758	—	71,264	61,547	133,830	56,914	1,518,814	1,518,814	—
55222	City of Winchester	2,947,000	478,000	524,000	6,564	—	287,451	156,710	481,963	—	155,585	86,775	264,665	123,362	3,315,901	3,315,901	—
55224	City of Falls Church	989,000	116,000	237,000	2,138	(1)	93,635	39,521	156,995	—	50,680	82,043	97,082	39,382	1,080,125	1,080,125	—
55226	Front Royal, Town of	685,000	108,000	159,000	1,419	2	62,152	73,602	104,210	—	33,641	52,812	57,199	27,725	716,962	716,962	—
55232	City of Franklin	1,085,000	165,000	208,000	2,390	—	104,676	58,064	175,508	—	56,657	45,020	98,056	44,616	1,207,495	1,207,495	—
55233	City of Chesapeake	19,387,000	2,282,000	3,248,000	46,409	—	2,032,191	—	3,407,338	—	1,099,941	1,350,156	2,115,912	873,306	23,442,441	23,442,441	—
55234	City of Virginia Beach	32,288,000	4,762,000	6,762,000	72,952	15	3,194,254	905,819	5,355,759	—	1,728,928	1,838,028	3,178,030	1,368,198	36,847,507	36,847,507	—
55235	City of Norton	601,000	77,000	172,000	1,177	(2)	51,522	76,054	86,385	—	27,886	74,456	50,837	22,484	594,329	594,329	—
55236	City of Manassas Park	1,002,000	118,000	171,000	2,092	(1)	91,591	68,184	153,569	—	49,574	23,356	82,237	39,317	1,056,553	1,056,553	—
55238	Pound, Town of	133,000	16,000	66,000	243	—	10,631	22,909	17,825	—	5,754	40,433	13,813	4,409	122,633	122,633	—
55245	Scottsville, Town of	50,000	6,000	7,000	75	—	3,272	14,848	5,486	—	1,771	—	1,255	1,573	37,744	37,744	—
55249	Lacrosse, Town of	17,000	39,000	2,000	37	(1)	1,636	32,093	2,743	—	885	—	(3,596)	1,394	18,873	18,873	—

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					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions						PLUS: FY 2019 Deferred Outflows Change In Proportion
55255	Brodnax, Town of	17,000	13,000	2,000	37	(1)	1,636	9,669	2,743	—	885	—	(20)	1,394	18,873	18,873	—
55259	Richlands, Town of	885,000	144,000	176,000	2,054	1	89,958	34,366	150,831	—	48,691	61,179	88,864	38,469	1,037,717	1,037,717	—
55300	Abington, Town of	417,000	58,000	69,000	934	(1)	40,891	12,406	68,561	—	22,132	7,732	38,380	16,879	471,696	471,696	—
55301	Dumfries, Town of	184,000	22,000	64,000	523	—	22,898	—	38,392	—	12,394	73,523	32,132	10,882	264,138	264,138	—
55304	South Boston, Town of	584,000	90,000	91,000	1,382	—	60,516	18,181	101,467	—	32,755	28,082	58,496	25,631	698,090	698,090	—
55306	Remington, Town of	34,000	4,000	5,000	112	(1)	4,908	—	8,229	—	2,656	13,899	6,408	2,556	56,617	56,617	—
55310	Smithfield, Town of	317,000	62,000	46,000	672	—	29,442	39,330	49,364	—	15,936	—	22,333	11,562	339,627	339,627	—
55314	Jonesville, Town of	67,000	8,000	25,000	149	—	6,541	760	10,967	—	3,540	12,987	8,140	2,731	75,453	75,453	—
55315	Wytheville, Town of	693,000	92,000	138,000	1,289	—	56,426	116,255	94,609	—	30,541	33,507	44,361	25,138	650,910	650,910	—
55317	Vienna, Town of	668,000	96,000	106,000	1,494	2	65,424	21,989	109,696	—	35,412	8,658	60,260	28,410	754,707	754,707	—
55321	Woodstock, Town of	250,000	40,000	36,000	598	(1)	26,170	9,523	43,878	—	14,165	11,481	24,854	10,206	301,882	301,882	—
55327	Christiansburg, Town of	1,641,000	202,000	292,000	3,875	—	169,690	7,732	284,516	—	91,846	108,850	175,224	72,674	1,957,465	1,957,465	—
55330	Chatham, Town of	50,000	6,000	7,000	112	(1)	4,908	570	8,229	—	2,656	—	4,598	2,277	56,617	56,617	—
55332	City of Manassas	2,676,000	439,000	392,000	6,088	1	266,596	107,356	446,997	—	144,298	16,537	239,296	114,751	3,075,336	3,075,336	—
55334	Boydton, Town of	17,000	2,000	15,000	37	(1)	1,636	218	2,743	—	885	11,255	3,274	1,394	18,873	18,873	—
55338	Quantico, Town of	42,000	17,000	6,000	65	1	2,861	21,572	4,798	—	1,549	—	(289)	1,550	33,009	33,009	—
55354	Big Stone Gap, Town of	250,000	42,000	52,000	448	—	19,626	56,796	32,906	—	10,623	13,852	13,275	7,392	226,394	226,394	—
55355	Luray, Town of	368,000	43,000	97,000	859	—	37,619	—	63,075	—	20,361	48,301	42,968	16,275	433,952	433,952	—
55369	Tazewell, Town of	564,000	104,000	354,000	1,139	—	49,886	85,530	83,642	—	27,001	234,549	74,217	21,396	575,458	575,458	—
55372	Weber City, Town of	83,000	10,000	12,000	149	—	6,541	15,228	10,967	—	3,540	—	4,316	2,452	75,453	75,453	—
55374	Hurt Town of	50,000	6,000	7,000	112	(1)	4,908	570	8,229	—	2,656	—	4,598	2,277	56,617	56,617	—
55375	Waverly, Town of	104,000	22,000	15,000	233	1	10,223	9,759	17,141	—	5,534	—	8,171	3,697	117,933	117,933	—
55378	Courtland, Town of	34,000	4,000	5,000	75	—	3,272	380	5,486	—	1,771	—	3,065	1,851	37,744	37,744	—

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55380	Independence, Town of	117,000	14,000	39,000	224	—	9,813	15,608	16,453	—	5,311	18,901	10,481	4,304	113,197	113,197	—
55382	Grundy, Town of	133,000	16,000	19,000	261	—	11,449	15,770	19,196	—	6,197	—	8,917	4,760	132,070	132,070	—
55389	Pembroke, Town of	67,000	8,000	10,000	149	—	6,541	760	10,967	—	3,540	—	6,127	2,731	75,453	75,453	—
55397	Orange, Town of	267,000	31,000	50,000	616	—	26,988	—	45,250	—	14,607	14,463	27,883	11,280	311,319	311,319	—
55417	Norfolk Airport Authority	1,019,000	128,000	170,000	2,241	(1)	98,135	32,415	164,541	—	53,116	20,779	92,249	42,853	1,132,042	1,132,042	—
55487	Capital Region Airport Commission	735,000	162,000	180,000	1,793	—	78,506	64,437	131,630	—	42,492	113,873	80,309	34,956	905,612	905,612	—
55869	RSW Regional Jail	—	1,317,000	—	—	—	—	1,131,507	—	—	—	—	(185,493)	—	—	—	—
55899	Shenandoah Valley Regional Airport Commission	217,000	78,000	31,000	458	1	20,036	58,158	33,595	—	10,845	—	10,436	9,093	231,130	231,130	—
55922	Piedmont Regional Jail	1,920,000	226,000	559,000	4,146	—	181,549	78,308	304,400	—	98,265	243,809	202,091	77,292	2,094,270	2,094,270	—
70156	Department Of State Police	201,000	50,000	29,000	411	—	17,993	38,986	30,168	—	9,739	—	11,564	8,523	207,558	207,558	—
70203	Woodrow Wilson Rehabilitation Center	117,000	14,000	17,000	299	—	13,085	—	21,939	—	7,082	13,002	14,074	5,772	150,941	150,941	—
70204	College Of William and Mary	234,000	53,000	34,000	672	—	29,439	21,644	49,359	—	15,934	54,504	31,470	12,921	339,591	339,591	—
70207	University Of Virginia - Academic	852,000	100,000	159,000	1,718	—	75,237	80,751	126,149	—	40,723	31,848	66,616	32,727	867,903	867,903	—
70208	Virginia Polytechnic Institute & State University- Academic	735,000	134,000	134,000	1,718	—	75,237	40,691	126,149	—	40,723	45,354	71,905	33,582	867,903	867,903	—
70211	Virginia Military Institute	133,000	42,000	41,000	448	—	19,626	22,510	32,906	—	10,623	74,517	25,239	8,307	226,394	226,394	—
70212	Virginia State University	300,000	35,000	70,000	486	(1)	21,262	74,699	35,649	—	11,508	23,310	14,567	8,322	245,266	245,266	—

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70213	Norfolk State University	417,000	49,000	127,000	822	(1)	35,983	47,419	60,331	—	19,476	57,947	37,347	14,798	415,080	415,080	—
70214	Longwood University	284,000	33,000	95,000	710	(2)	31,075	—	52,102	—	16,819	72,085	40,061	12,821	358,463	358,463	—
70215	University Of Mary Washington	300,000	35,000	99,000	672	—	29,439	3,338	49,359	—	15,934	48,483	35,103	11,839	339,591	339,591	—
70216	James Madison University	518,000	77,000	93,000	1,195	—	52,340	13,746	87,757	—	28,329	25,027	51,159	23,226	603,765	603,765	—
70217	Radford University	384,000	45,000	82,000	822	(1)	35,983	18,512	60,331	—	19,476	23,316	35,596	15,323	415,080	415,080	—
70221	Old Dominion University	768,000	90,000	195,000	1,569	—	68,693	65,578	115,177	—	37,181	73,167	68,971	29,241	792,415	792,415	—
70236	Virginia Commonwealth University - Academic	1,486,000	347,000	363,000	3,063	—	134,118	264,085	224,873	—	72,592	129,866	108,933	57,876	1,547,122	1,547,122	—
70241	Richard Bland College	184,000	22,000	82,000	149	—	6,541	101,951	10,967	—	3,540	48,483	979	3,875	75,453	75,453	—
70242	Christopher Newport University	300,000	60,000	43,000	672	—	29,439	24,982	49,359	—	15,934	—	24,230	11,839	339,591	339,591	—
70246	University of Virginia College At Wise	150,000	18,000	44,000	336	—	14,721	1,655	24,682	—	7,968	18,901	16,895	5,920	169,814	169,814	—
70247	George Mason University	685,000	163,000	98,000	1,755	1	76,870	70,497	128,887	—	41,607	78,065	71,391	34,087	886,740	886,740	—
70280	Northern Virginia Community College	818,000	114,000	138,000	1,718	—	75,237	67,309	126,149	—	40,723	18,181	65,366	32,252	867,903	867,903	—
70282	Piedmont Virginia Community College	50,000	6,000	7,000	112	(1)	4,908	543	8,229	—	2,656	—	4,601	2,307	56,617	56,617	—
70283	J. Sargeant Reynolds Community College	184,000	61,000	26,000	486	(1)	21,262	33,765	35,649	—	11,508	26,520	18,310	10,209	245,266	245,266	—
70286	Virginia Western Community College	150,000	18,000	22,000	299	—	13,085	15,933	21,939	—	7,082	—	10,453	5,216	150,941	150,941	—

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Employer Code	Entity	43281 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019				PLUS: FY 2019			PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions						PLUS: FY 2019 Deferred Outflows Change In Proportion
70291	Blur Ridge Community College	17,000	2,000	2,000	37	(1)	1,636	163	2,743	—	885	—	1,536	1,456	18,873	18,873	—
70292	Central Virginia Community College	83,000	10,000	22,000	187	—	8,177	923	13,710	—	4,426	8,592	9,071	3,187	94,325	94,325	—
70293	Thomas Nelson Community College	150,000	57,000	78,000	336	—	14,721	35,420	24,682	—	7,968	48,113	16,448	5,920	169,814	169,814	—
70294	Southwest Virginia Community College	67,000	8,000	10,000	149	—	6,541	760	10,967	—	3,540	—	6,127	2,731	75,453	75,453	—
70296	Virginia Highlands Community College	17,000	2,000	2,000	37	(1)	1,636	163	2,743	—	885	—	1,536	1,456	18,873	18,873	—
70297	Germanna Community College	50,000	6,000	7,000	112	(1)	4,908	543	8,229	—	2,656	—	4,601	2,307	56,617	56,617	—
70298	Lord Fairfax Community College	67,000	8,000	33,000	112	(1)	4,908	15,010	8,229	—	2,656	19,761	6,029	2,029	56,617	56,617	—
70299	Mountain Empire Community College	17,000	2,000	2,000	75	—	3,272	—	5,486	—	1,771	14,114	4,880	2,160	37,744	37,744	—
70402	Marine Resources Commission	1,152,000	172,000	165,000	2,503	(1)	109,584	72,293	183,737	—	59,313	—	94,114	47,674	1,264,111	1,264,111	—
70403	Department of Game & Inland Fisheries	2,706,000	484,000	739,000	6,536	2	286,225	142,620	479,909	—	154,922	459,581	315,496	123,760	3,301,765	3,301,765	—
70716	Correctional Center For Women	2,588,000	589,000	477,000	6,163	—	269,868	245,879	452,483	—	146,069	204,350	247,669	115,581	3,113,080	3,113,080	—
70718	Bland Correctional Center	3,040,000	358,000	513,000	6,985	—	305,851	—	512,815	—	165,544	104,144	306,314	132,822	3,528,159	3,528,159	—
70733	Sussex I Correctional Center	4,726,000	602,000	678,000	10,010	—	438,333	306,051	734,945	—	237,251	—	377,386	188,779	5,056,409	5,056,409	—
70734	Sussex II Correctional Center	4,074,000	883,000	712,000	7,956	(1)	348,375	836,404	584,113	—	188,561	109,113	234,176	149,537	4,018,692	4,018,692	—
70735	Wallen Ridge Correctional Center	5,577,000	904,000	1,045,000	12,550	—	549,550	245,271	921,420	—	297,448	211,248	516,592	235,980	6,339,357	6,339,357	—

**Virginia Retirement
Finance Division
Analysis of Change in Net OPEB Liability - LODA
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Entity	43281 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019				PLUS: FY 2019			PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Change In Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions						PLUS: FY 2019 Deferred Outflows Change In Proportion
70737	St. Brides Correctional Center	3,023,000	447,000	444,000	7,395	—	323,841	78,785	542,978	—	175,282	217,841	323,440	139,839	3,735,681	3,735,681	—
70741	Red Onion State Prison	5,828,000	686,000	941,000	12,998	—	569,179	78,634	954,331	—	308,073	89,564	546,033	244,403	6,565,787	6,565,787	—
70743	Fluvanna Women's Correctional Center	3,740,000	995,000	908,000	9,114	—	399,078	480,503	669,127	—	216,004	562,902	387,944	170,697	4,603,585	4,603,585	—
70745	Nottoway Correctional Center	4,659,000	879,000	828,000	11,691	—	511,934	286,570	858,350	—	277,089	570,468	519,250	219,521	5,905,441	5,905,441	—
70747	Marion Correctional Treatment Center	2,605,000	375,000	492,000	5,939	(2)	260,056	58,872	436,030	—	140,757	115,441	256,634	112,114	2,999,883	2,999,883	—
70749	Buckingham Correctional Center	4,425,000	948,000	759,000	10,234	1	448,146	369,685	751,398	—	242,563	186,119	396,416	192,824	5,169,606	5,169,606	—
70752	Deep Meadow Correctional Center	7,731,000	1,209,000	1,938,000	17,181	—	752,361	387,092	1,261,469	—	407,222	711,380	776,132	322,675	8,678,894	8,678,894	—
70753	Deerfield Correctional Center	5,177,000	717,000	782,000	11,803	(1)	516,839	92,789	866,574	—	279,743	62,211	485,235	222,312	5,962,021	5,962,021	—
70754	Augusta Correctional Center	3,674,000	881,000	726,000	8,367	(1)	366,368	387,866	614,282	—	198,299	187,503	318,475	158,709	4,226,250	4,226,250	—
70756	Adult Regional Office	167,000	45,000	24,000	373	—	16,354	23,352	27,420	—	8,852	—	11,802	7,345	188,650	188,650	—
70757	Department of Corrections	1,770,000	230,000	264,000	4,034	—	176,641	19,047	296,171	—	95,609	17,577	167,612	75,593	2,037,654	2,037,654	—
70761	Eastern Reg Corr Field Unit	1,653,000	259,000	340,000	3,997	—	175,005	55,409	293,428	—	94,723	184,418	184,398	75,774	2,018,782	2,018,782	—
70767	Adult Community Service	2,254,000	377,000	329,000	5,042	—	220,801	121,857	370,213	—	119,510	4,296	192,595	93,855	2,547,059	2,547,059	—
70768	Keen Mountain Correctional Center	3,824,000	506,000	681,000	8,479	—	371,272	119,273	622,506	—	200,954	113,408	355,393	159,407	4,282,830	4,282,830	—
70769	Greensville Correctional Center	10,153,000	1,955,000	1,883,000	21,888	—	958,444	1,084,140	1,607,005	—	518,766	365,141	816,244	411,510	11,056,174	11,056,174	—
70770	Dillwyn Correctional Center	4,058,000	599,000	656,000	9,412	1	412,163	104,758	691,066	—	223,087	146,346	396,583	177,222	4,754,526	4,754,526	—

Virginia Retirement

Finance Division

Analysis of Change in Net OPEB Liability - LODA

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	43281 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019				PLUS: FY 2019			PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions						PLUS: FY 2019 Deferred Outflows Change In Proportion
70771	Indian Creek Correctional Center	2,638,000	553,000	484,000	6,200	1	271,504	209,517	455,226	—	146,954	175,279	251,225	116,510	3,131,952	3,131,952	—
70772	Haynesville Correctional Center	4,359,000	537,000	721,000	10,570	—	462,867	20,779	776,080	—	250,530	347,517	483,747	199,238	5,339,420	5,339,420	—
70773	Coffeewood Correctional Center	3,056,000	383,000	658,000	6,761	—	296,038	82,207	496,362	—	160,233	188,155	301,572	127,354	3,414,962	3,414,962	—
70774	Lunenburg Correctional Center	3,256,000	431,000	534,000	7,321	—	320,572	63,245	537,497	—	173,512	57,563	305,229	137,690	3,697,973	3,697,973	—
70775	Pocahontas State Correctional Center	3,457,000	407,000	828,000	7,732	(2)	338,562	38,191	567,660	—	183,249	285,915	363,367	146,213	3,905,495	3,905,495	—
70776	Green Rock Correctional Center	3,374,000	397,000	661,000	7,321	—	320,572	122,878	537,497	—	173,512	152,560	314,010	138,835	3,697,973	3,697,973	—
70785	Grayson County Correctional Center	3,991,000	470,000	946,000	9,599	—	420,340	—	704,776	—	227,513	533,741	478,583	180,823	4,848,851	4,848,851	—
70961	Division of Capitol Police	1,085,000	194,000	156,000	2,615	1	114,492	56,704	191,967	—	61,970	59,389	107,049	48,835	1,320,728	1,320,728	—
70999	Alcoholic Beverage Control Board	1,704,000	445,000	316,000	3,885	(1)	170,100	209,634	285,204	—	92,068	71,214	138,194	73,860	1,962,202	1,962,202	—
Total for VRS Line of Duty Act		313,506,000	49,210,000	57,309,000	710,283	—	31,102,655	16,947,157	52,149,245	—	16,834,574	16,947,157	29,586,851	13,378,587	358,786,145	358,786,145	—

Virginia Retirement

Finance Division

Analysis of Change in Net OPEB Liability - LODA

For the Plan Year Ended and Measurement Date of June 30, 2019

Employer Code	Entity	43281 Net OPEB Liability	PLUS: FY 2018 Deferred Inflows	LESS: FY 2018 Deferred Outflows	LESS: FY 2019				PLUS: FY 2019			PLUS: FY 2019 Employer OPEB Expense	LESS: FY 2019 Normal Employer Contributions	Calculated 6/30/2019 Net OPEB Liability	Actual 6/30/2019 Net OPEB Liability	Difference	
					LESS: FY 2019 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2019 Deferred Inflows Change In Assumptions	LESS: FY 2019 Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2019 Deferred Outflows Investment Experience	PLUS: FY 2019 Deferred Outflows Change In Assumptions						PLUS: FY 2019 Deferred Outflows Change In Proportion
2XXXX	State Police Officers' Retirement System Employees	31,344,000	4,873,000	4,500,000	69,137	—	3,027,436	1,736,346	5,076,046	—	1,638,625	—	2,626,016	1,301,637	34,923,131	34,923,131	—
3XXXX	All Other State Employees	31,283,000	4,689,000	6,118,000	72,625	2	3,180,250	1,117,920	5,332,267	—	1,721,336	2,328,288	3,189,780	1,368,955	36,685,919	36,685,919	—
7XXXX	Virginia Law Officers' Retirement System Employees	125,242,000	20,578,000	23,782,000	283,831	(13)	12,428,687	7,461,881	20,838,938	—	6,727,126	7,447,540	11,843,967	5,349,520	143,371,665	143,371,665	—
		187,869,000	30,140,000	34,400,000	425,593	(11)	18,636,373	10,316,147	31,247,251	—	10,087,087	9,775,828	17,659,763	8,020,112	214,980,715	214,980,715	—
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—