

Virginia Retirement System

Finance Division

Net OPEB Liability - LODA (Due With One Year)

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

Employer Code	Entity	Actual	Projected		6/30/2019	6/30/2019
		6/30/2019	FY 2020	6/30/2019	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		358,786,145	12,191,439	2,839,000	9,352,439	349,433,706
Employer Allocation						
21156	State Police Troopers - SPORS	34,923,131	1,186,677	276,339	910,337	34,012,794
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	433,952	14,746	3,434	11,312	422,640
30123	Department of Military Affairs -Army National Guard	25,737,165	874,541	203,653	670,888	25,066,277
30123	Department of Military Affairs -Air National Guard	3,760,330	127,775	29,755	98,020	3,662,310
30127	Virginia Department of Emergency Management	169,814	5,770	1,344	4,427	165,387
30154	Virginia Department of Motor Vehicles	1,396,180	47,442	11,048	36,394	1,359,786
30172	Virginia State Lottery	113,197	3,846	896	2,951	110,246
30199	Conservation & Recreation	1,886,713	64,110	14,929	49,181	1,837,532
30407	Virginia Port Authority	698,090	23,721	5,524	18,197	679,893
30411	Department of Forestry	2,490,478	84,626	19,707	64,919	2,425,559
50001	Arlington County	15,923,862	541,088	126,002	415,086	15,508,776
50005	Appalachia, Town of	75,453	2,564	597	1,967	73,486
50025	Boons Mill, Town of	47,181	1,603	373	1,230	45,951
50026	Pocahontas, Town of	18,873	641	149	492	18,381
55113	Buchanan County	1,518,814	51,609	12,018	39,591	1,479,223
55136	Gloucester County	2,778,189	94,402	21,983	72,419	2,705,770
55139	Greene County	1,330,128	45,197	10,525	34,672	1,295,456
55152	Lee County	1,650,846	56,095	13,063	43,032	1,607,814

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55167	Nottoway County	731,098	24,842	5,785	19,057	712,041
55183	Russell County	1,929,157	65,552	15,265	50,287	1,878,870
55197	Wise County	1,773,480	60,262	14,033	46,229	1,727,251
55201	City of Bristol	3,235,713	109,948	25,604	84,345	3,151,368
55213	City of Petersburg	4,679,038	158,992	37,024	121,968	4,557,070
55214	City of Portsmouth	10,858,053	368,953	85,918	283,036	10,575,017
55215	City of Radford	1,532,950	52,089	12,130	39,959	1,492,991
55220	City of Suffolk	9,433,564	320,550	74,646	245,904	9,187,660
55221	City of Williamsburg	1,518,814	51,609	12,018	39,591	1,479,223
55222	City of Winchester	3,315,901	112,673	26,238	86,435	3,229,466
55224	City of Falls Church	1,080,125	36,702	8,547	28,155	1,051,970
55226	Front Royal, Town of	716,962	24,362	5,673	18,689	698,273
55232	City of Franklin	1,207,495	41,030	9,555	31,476	1,176,019
55233	City of Chesapeake	23,442,441	796,567	185,495	611,072	22,831,369
55234	City of Virginia Beach	36,847,507	1,252,067	291,567	960,500	35,887,007
55235	City of Norton	594,329	20,195	4,703	15,492	578,837
55236	City of Manassas Park	1,056,553	35,901	8,360	27,541	1,029,012
55238	Pound, Town of	122,633	4,167	970	3,197	119,436
55245	Scottsville, Town of	37,744	1,283	299	984	36,760
55249	Lacrosse, Town of	18,873	641	149	492	18,381

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		<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>
55255	Brodnax, Town of	18,873	641	149	492	18,381
55259	Richlands, Town of	1,037,717	35,261	8,211	27,050	1,010,667
55300	Abington, Town of	471,696	16,028	3,732	12,296	459,400
55301	Dumfries, Town of	264,138	8,975	2,090	6,885	257,253
55304	South Boston, Town of	698,090	23,721	5,524	18,197	679,893
55306	Remington, Town of	56,617	1,924	448	1,476	55,141
55310	Smithfield, Town of	339,627	11,540	2,687	8,853	330,774
55314	Jonesville, Town of	75,453	2,564	597	1,967	73,486
55315	Wytheville, Town of	650,910	22,118	5,151	16,967	633,943
55317	Vienna, Town of	754,707	25,645	5,972	19,673	735,034
55321	Woodstock, Town of	301,882	10,258	2,389	7,869	294,013
55327	Christiansburg, Town of	1,957,465	66,514	15,489	51,025	1,906,440
55330	Chatham, Town of	56,617	1,924	448	1,476	55,141
55332	City of Manassas	3,075,336	104,499	24,334	80,164	2,995,172
55334	Boydton, Town of	18,873	641	149	492	18,381
55338	Quantico, Town of	33,009	1,122	261	860	32,149
55354	Big Stone Gap, Town of	226,394	7,693	1,791	5,901	220,493
55355	Luray, Town of	433,952	14,746	3,434	11,312	422,640
55369	Tazewell, Town of	575,458	19,554	4,553	15,000	560,458
55372	Weber City, Town of	75,453	2,564	597	1,967	73,486

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			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>
	55374	Hurt Town of	56,617	1,924	448	1,476	55,141
	55375	Waverly, Town of	117,933	4,007	933	3,074	114,859
	55378	Courtland, Town of	37,744	1,283	299	984	36,760
	55380	Independence, Town of	113,197	3,846	896	2,951	110,246
	55382	Grundy, Town of	132,070	4,488	1,045	3,443	128,627
	55389	Pembroke, Town of	75,453	2,564	597	1,967	73,486
	55397	Orange, Town of	311,319	10,579	2,463	8,115	303,204
	55417	Norfolk Airport Authority	1,132,042	38,466	8,958	29,509	1,102,533
	55487	Capital Region Airport Commission	905,612	30,772	7,166	23,606	882,006
	55869	RSW Regional Jail	—	—	—	—	—
	55899	Shenandoah Valley Regional Airport Commission	231,130	7,854	1,829	6,025	225,105
	55922	Piedmont Regional Jail	2,094,270	71,163	16,572	54,591	2,039,679
	70156	Department Of State Police	207,558	7,053	1,642	5,410	202,148
	70203	Woodrow Wilson Rehabilitation Center	150,941	5,129	1,194	3,935	147,006
	70204	College Of William and Mary	339,591	11,539	2,687	8,852	330,739
	70207	University Of Virginia - Academic	867,903	29,491	6,868	22,624	845,279
	70208	Virginia Polytechnic Institute & State University- Academic	867,903	29,491	6,868	22,624	845,279
	70211	Virginia Military Institute	226,394	7,693	1,791	5,901	220,493
	70212	Virginia State University	245,266	8,334	1,941	6,393	238,873
	70213	Norfolk State University	415,080	14,104	3,284	10,820	404,260

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Code	Entity	Liability	Benefits Expense	Net Position	Due w/in 1 Year	Not Due w/in 1 Year
70214	Longwood University	358,463	12,180	2,836	9,344	349,119
70215	University Of Mary Washington	339,591	11,539	2,687	8,852	330,739
70216	James Madison University	603,765	20,516	4,777	15,738	588,027
70217	Radford University	415,080	14,104	3,284	10,820	404,260
70221	Old Dominion University	792,415	26,926	6,270	20,656	771,759
70236	Virginia Commonwealth University - Academic	1,547,122	52,571	12,242	40,329	1,506,793
70241	Richard Bland College	75,453	2,564	597	1,967	73,486
70242	Christopher Newport University	339,591	11,539	2,687	8,852	330,739
70246	University of Virginia College At Wise	169,814	5,770	1,344	4,427	165,387
70247	George Mason University	886,740	30,131	7,017	23,115	863,625
70280	Northern Virginia Community College	867,903	29,491	6,868	22,624	845,279
70282	Piedmont Virginia Community College	56,617	1,924	448	1,476	55,141
70283	J. Sargeant Reynolds Community College	245,266	8,334	1,941	6,393	238,873
70286	Virginia Western Community College	150,941	5,129	1,194	3,935	147,006
70291	Blur Ridge Community College	18,873	641	149	492	18,381
70292	Central Virginia Community College	94,325	3,205	746	2,459	91,866
70293	Thomas Nelson Community College	169,814	5,770	1,344	4,427	165,387
70294	Southwest Virginia Community College	75,453	2,564	597	1,967	73,486
70296	Virginia Highlands Community College	18,873	641	149	492	18,381
70297	Germanna Community College	56,617	1,924	448	1,476	55,141

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70298	Lord Fairfax Community College	56,617	1,924	448	1,476	55,141
70299	Mountain Empire Community College	37,744	1,283	299	984	36,760
70402	Marine Resources Commission	1,264,111	42,954	10,003	32,951	1,231,160
70403	Department of Game & Inland Fisheries	3,301,765	112,193	26,126	86,067	3,215,698
70716	Correctional Center For Women	3,113,080	105,781	24,633	81,148	3,031,932
70718	Bland Correctional Center	3,528,159	119,886	27,918	91,968	3,436,191
70733	Sussex I Correctional Center	5,056,409	171,815	40,010	131,805	4,924,604
70734	Sussex II Correctional Center	4,018,692	136,554	31,799	104,755	3,913,937
70735	Wallen Ridge Correctional Center	6,339,357	215,409	50,162	165,247	6,174,110
70737	St. Brides Correctional Center	3,735,681	126,937	29,560	97,378	3,638,303
70741	Red Onion State Prison	6,565,787	223,103	51,954	171,150	6,394,637
70743	Fluvanna Women's' Correctional Center	4,603,585	156,428	36,427	120,001	4,483,584
70745	Nottoway Correctional Center	5,905,441	200,665	46,729	153,936	5,751,505
70747	Marion Correctional Treatment Center	2,999,883	101,935	23,737	78,198	2,921,685
70749	Buckingham Correctional Center	5,169,606	175,662	40,906	134,756	5,034,850
70752	Deep Meadow Correctional Center	8,678,894	294,906	68,674	226,232	8,452,662
70753	Deerfield Correctional Center	5,962,021	202,588	47,176	155,411	5,806,610
70754	Augusta Correctional Center	4,226,250	143,607	33,441	110,165	4,116,085
70756	Adult Regional Office	188,650	6,410	1,493	4,918	183,732
70757	Department of Corrections	2,037,654	69,239	16,124	53,115	1,984,539

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70761	Eastern Reg Corr Field Unit	2,018,782	68,598	15,974	52,623	1,966,159
70767	Adult Community Service	2,547,059	86,548	20,154	66,394	2,480,665
70768	Keen Mountain Correctional Center	4,282,830	145,529	33,889	111,640	4,171,190
70769	Greensville Correctional Center	11,056,174	375,685	87,485	288,200	10,767,974
70770	Dillwyn Correctional Center	4,754,526	161,557	37,622	123,936	4,630,590
70771	Indian Creek Correctional Center	3,131,952	106,423	24,782	81,640	3,050,312
70772	Haynesville Correctional Center	5,339,420	181,432	42,250	139,182	5,200,238
70773	Coffeewood Correctional Center	3,414,962	116,039	27,022	89,017	3,325,945
70774	Lunenburg Correctional Center	3,697,973	125,656	29,261	96,395	3,601,578
70775	Pocahontas State Correctional Center	3,905,495	132,707	30,903	101,804	3,803,691
70776	Green Rock Correctional Center	3,697,973	125,656	29,261	96,395	3,601,578
70785	Grayson County Correctional Center	4,848,851	164,762	38,368	126,394	4,722,457
70961	Division of Capitol Police	1,320,728	44,878	10,451	34,427	1,286,301
70999	Alcoholic Beverage Control Board	1,962,202	66,675	15,526	51,149	1,911,053
Total for All LODA Covered Employers		<u>358,786,145</u>	<u>12,191,439</u>	<u>2,839,000</u>	<u>9,352,439</u>	<u>349,433,706</u>