

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020				PLUS: FY 2020			PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference	
					Deferred Investment Experience	Deferred Inflows vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows vs Actual Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion						
	VRS Line of Duty Act Plan Total	\$ 358,786,145	\$ 48,760,095	\$ 85,930,976	\$ 595,464	\$ 57,098,339	\$ 26,098,663	\$ 23,912,143	\$ 44,458,049	\$ —	\$ 112,120,062	\$ 23,912,143	\$ 37,981,522	\$ 13,567,000	\$ 418,815,431	\$ 418,815,431	\$ —
Employer Allocation																	
21156	State Police Troopers - SPORS	\$ 34,923,131	\$ 4,832,919	\$ 6,714,671	\$ 59,709	\$ 5,725,955	\$ 2,617,228	\$ 1,482,470	\$ 4,458,352	\$ —	\$ 11,243,650	\$ 843,505	\$ 3,658,752	\$ 1,360,544	\$ 41,999,732	\$ 41,999,732	\$ —
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	433,952	42,713	91,168	711	68,203	31,175	8,001	53,105	—	133,927	6,464	45,579	16,207	500,275	500,275	—
30123	Department of Military Affairs - Army National Guard	25,737,165	2,788,970	6,844,518	38,167	3,659,834	1,672,846	2,610,955	2,849,628	—	7,186,560	1,626,652	2,351,761	869,603	26,844,813	26,844,813	—
30123	Department of Military Affairs -Air National Guard	3,760,330	403,873	839,355	7,512	720,283	329,229	58,902	560,829	—	1,414,372	710,908	559,388	171,146	5,283,273	5,283,273	—
30127	Virginia Department of Emergency Management	169,814	26,235	42,101	309	29,651	13,553	9,494	23,087	—	58,224	21,076	21,209	7,046	217,491	217,491	—
30154	Virginia Department of Motor Vehicles	1,396,180	209,733	344,314	2,196	210,533	96,231	133,661	163,926	—	413,409	63,740	134,226	50,023	1,544,256	1,544,256	—
30172	Virginia State Lottery	113,197	11,149	21,764	247	23,725	10,844	973	18,472	—	46,586	28,639	19,165	5,637	174,018	174,018	—
30199	Conservation & Recreation	1,886,713	334,922	450,392	2,845	272,805	124,694	283,777	212,412	—	535,687	73,268	157,348	64,821	2,001,016	2,001,016	—
30407	Virginia Port Authority	698,090	61,898	235,927	1,144	109,714	50,149	6,931	85,426	—	215,439	87,055	86,778	26,067	804,754	804,754	—
30411	Department of Forestry	2,490,478	491,304	512,352	4,237	406,243	185,687	228,837	316,310	—	797,712	77,674	240,192	96,526	2,979,788	2,979,788	—
50001	Arlington County	15,923,862	1,765,054	3,958,887	26,935	2,582,758	1,180,534	295,226	2,010,993	—	5,071,583	1,025,655	1,805,364	613,683	18,944,488	18,944,488	—
50005	Appalachia, Town of	75,453	16,901	14,507	155	14,829	6,778	8,567	11,546	—	29,118	14,148	9,960	3,523	108,767	108,767	—
50025	Boones Mill, Town of	47,181	4,184	39,031	93	8,896	4,066	—	6,927	—	17,468	32,367	11,326	2,115	65,252	65,252	—

Virginia Retirement System

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					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions						PLUS: FY 2020 Deferred Outflows Change In Proportion
50026	Pocahontas, Town of	18,873	1,890	14,883	62	5,932	2,712	191	4,619	—	11,649	24,202	7,471	1,409	43,515	43,515	—
55113	Buchanan County	1,518,814	219,111	347,431	2,582	247,602	113,174	71,174	192,788	—	486,197	76,374	163,663	58,833	1,816,151	1,816,151	—
55136	Gloucester County	2,778,189	344,533	534,162	4,762	456,650	208,727	83,099	355,558	—	896,691	72,828	297,622	108,503	3,349,518	3,349,518	—
55139	Greene County	1,330,128	132,546	354,001	1,809	173,466	79,288	203,892	135,064	—	340,621	85,442	102,232	41,216	1,272,361	1,272,361	—
55152	Lee County	1,650,846	187,069	353,371	2,675	256,498	117,240	65,599	199,714	—	503,666	31,262	165,173	60,944	1,881,403	1,881,403	—
55167	Nottoway County	731,098	64,826	287,358	1,129	108,230	49,470	40,725	84,270	—	212,524	127,382	86,392	25,716	793,864	793,864	—
55183	Russell County	1,929,157	171,055	486,454	2,984	286,150	130,793	104,645	222,802	—	561,890	100,254	192,753	67,991	2,098,894	2,098,894	—
55197	Wise County	1,773,480	161,580	453,903	3,023	289,854	132,487	3,658	225,687	—	569,166	133,057	214,901	68,872	2,126,074	2,126,074	—
55201	City of Bristol	3,235,713	318,405	622,131	5,273	505,582	231,093	73,730	393,658	—	992,778	—	325,828	120,130	3,708,443	3,708,443	—
55213	City of Petersburg	4,679,038	779,220	1,265,914	7,252	695,354	317,835	554,858	541,419	—	1,365,421	320,433	421,323	165,223	5,100,418	5,100,418	—
55214	City of Portsmouth	10,858,053	2,533,754	2,118,608	18,856	1,808,082	826,443	1,370,671	1,407,813	—	3,550,405	427,606	1,056,893	429,612	13,262,252	13,262,252	—
55215	City of Radford	1,532,950	135,924	596,558	2,652	254,270	116,223	—	197,981	—	499,293	313,515	215,526	60,417	1,865,069	1,865,069	—
55220	City of Suffolk	9,433,564	1,481,878	2,031,965	16,382	1,570,855	718,011	564,076	1,223,103	—	3,084,580	533,284	1,040,326	373,247	11,522,199	11,522,199	—
55221	City of Williamsburg	1,518,814	134,671	353,569	2,482	237,962	108,769	18,787	185,283	—	467,272	52,964	164,564	56,544	1,745,455	1,745,455	—
55222	City of Winchester	3,315,901	450,725	724,323	5,713	547,836	250,406	133,708	426,557	—	1,075,747	173,530	368,062	130,170	4,018,366	4,018,366	—
55224	City of Falls Church	1,080,125	135,293	289,718	1,608	154,195	70,479	123,356	120,059	—	302,780	69,086	99,660	36,636	1,131,011	1,131,011	—
55226	Front Royal, Town of	716,962	137,175	190,663	1,175	112,683	51,506	70,592	87,738	—	221,269	44,624	72,159	26,776	826,532	826,532	—
55232	City of Franklin	1,207,495	165,130	277,185	1,801	172,729	78,951	147,052	134,490	—	339,174	38,040	101,388	41,041	1,266,958	1,266,958	—
55233	City of Chesapeake	23,442,441	2,078,600	5,857,435	37,233	3,570,199	1,631,876	805,039	2,779,837	—	7,010,554	1,167,396	2,458,617	848,307	26,187,356	26,187,356	—
55234	City of Virginia Beach	36,847,507	4,173,040	8,922,715	59,042	5,661,449	2,587,750	1,776,369	4,408,131	—	11,116,996	1,553,056	3,780,431	1,345,197	41,526,639	41,526,639	—
55235	City of Norton	594,329	128,751	188,727	1,121	107,494	49,133	66,336	83,697	—	211,077	127,665	81,295	25,541	788,462	788,462	—
55236	City of Manassas Park	1,056,553	161,866	226,499	1,763	169,022	77,257	59,650	131,605	—	331,898	24,123	108,085	40,162	1,239,777	1,239,777	—
55238	Pound, Town of	122,633	33,783	64,012	201	19,276	8,811	21,245	15,009	—	37,852	33,866	16,375	4,581	141,392	141,392	—
55245	Scottsville, Town of	37,744	18,195	7,257	131	12,602	5,760	12,990	9,812	—	24,745	33,077	10,594	2,994	92,433	92,433	—

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					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions						PLUS: FY 2020 Deferred Outflows Change In Proportion
55249	La Crosse, Town of	18,873	33,765	3,628	31	2,963	1,355	27,141	2,307	—	5,819	—	(3,206)	704	21,736	21,736	—
55255	Brodnax, Town of	18,873	11,341	3,628	31	2,963	1,355	8,293	2,307	—	5,819	—	370	704	21,736	21,736	—
55259	Richlands, Town of	1,037,717	126,379	260,701	1,639	157,156	71,834	68,798	122,366	—	308,599	52,255	102,902	37,342	1,152,748	1,152,748	—
55300	Abingdon, Town of	471,696	54,230	98,425	742	71,168	32,529	30,180	55,413	—	139,746	6,464	44,416	16,909	522,012	522,012	—
55301	Dumfries, Town of	264,138	23,421	124,309	340	32,621	14,910	47,226	25,399	—	64,054	63,173	26,240	7,750	239,269	239,269	—
55304	South Boston, Town of	698,090	80,079	162,304	1,144	109,714	50,149	22,293	85,426	—	215,439	24,334	73,057	26,067	804,754	804,754	—
55306	Remington, Town of	56,617	5,019	24,784	93	8,896	4,066	573	6,927	—	17,468	12,160	7,586	2,113	65,252	65,252	—
55310	Smithfield, Town of	339,627	69,444	65,300	557	53,375	24,397	37,035	41,559	—	104,810	—	29,415	12,683	391,508	391,508	—
55314	Jonesville, Town of	75,453	7,450	27,494	93	8,896	4,066	16,273	6,927	—	17,468	10,974	5,916	2,114	65,252	65,252	—
55315	Wytheville, Town of	650,910	173,970	158,657	1,268	121,574	55,569	101,447	94,660	—	238,726	118,227	82,651	28,888	891,741	891,741	—
55317	Vienna, Town of	754,707	88,909	153,766	1,268	121,574	55,569	18,671	94,660	—	238,726	14,677	79,799	28,889	891,741	891,741	—
55321	Woodstock, Town of	301,882	36,290	69,524	526	50,411	23,043	8,046	39,252	—	98,991	21,929	34,956	11,978	369,772	369,772	—
55327	Christiansburg, Town of	1,957,465	181,297	485,212	3,061	293,560	134,181	96,533	228,572	—	576,443	93,778	197,999	69,751	2,153,256	2,153,256	—
55330	Chatham, Town of	56,617	5,589	10,885	93	8,896	4,066	1,072	6,927	—	17,468	—	5,776	2,113	65,252	65,252	—
55332	City of Manassas	3,075,336	380,041	607,832	4,886	468,515	214,150	195,560	364,796	—	919,990	14,201	284,450	111,323	3,436,548	3,436,548	—
55334	Boydton, Town of	18,873	1,890	14,883	31	2,963	1,355	391	2,307	—	5,819	9,510	3,664	704	21,736	21,736	—
55338	Quantico, Town of	33,009	24,499	6,347	54	5,191	2,372	18,876	4,041	—	10,192	—	403	1,234	38,070	38,070	—
55354	Big Stone Gap, Town of	226,394	76,870	57,381	371	35,583	16,265	51,488	27,706	—	69,873	11,704	18,001	8,455	261,005	261,005	—
55355	Luray, Town of	433,952	38,478	131,737	619	59,307	27,109	48,916	46,179	—	116,459	41,118	40,617	14,091	435,024	435,024	—
55369	Tazewell, Town of	575,458	136,555	345,192	1,005	96,370	44,049	73,842	75,036	—	189,236	220,126	93,823	22,900	706,876	706,876	—
55372	Weber City, Town of	75,453	21,918	14,507	124	11,859	5,421	14,067	9,234	—	23,287	—	5,891	2,817	86,988	86,988	—
55374	Hurt, Town of	56,617	5,589	10,885	62	5,932	2,712	15,936	4,619	—	11,649	—	1,976	1,408	43,515	43,515	—
55375	Waverly, Town of	117,933	20,216	22,675	186	17,792	8,132	13,102	13,853	—	34,937	—	9,679	4,228	130,503	130,503	—

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					Deferred Investment Experience	Deferred Inflows Expected vs Actual	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual	Deferred Outflows Change In Experience	Deferred Outflows Change In Assumptions						Deferred Outflows Change In Proportion
55378	Courtland, Town of	37,744	3,727	7,257	62	5,932	2,712	703	4,619	—	11,649	—	3,852	1,410	43,515	43,515	—
55380	Independence, Town of	113,197	25,645	40,665	186	17,792	8,132	14,772	13,853	—	34,937	15,802	12,844	4,228	130,503	130,503	—
55382	Grundy, Town of	132,070	27,480	25,393	278	26,688	12,199	13,796	20,780	—	52,405	28,438	19,277	6,341	195,755	195,755	—
55389	Pembroke, Town of	75,453	7,450	14,507	124	11,859	5,421	1,410	9,234	—	23,287	—	7,702	2,817	86,988	86,988	—
55397	Orange, Town of	311,319	27,604	74,320	495	47,443	21,685	10,539	36,940	—	93,161	12,253	32,473	11,275	347,993	347,993	—
55417	Norfolk Airport Authority	1,132,042	132,790	238,436	1,855	177,919	81,323	39,317	138,531	—	349,366	17,558	115,866	42,274	1,305,029	1,305,029	—
55487	Capital Region Airport Commission	905,612	144,736	287,995	1,423	136,403	62,347	92,593	106,206	—	267,844	97,681	91,600	32,410	1,000,508	1,000,508	—
55858	Peumansend Creek Regional Jail Authority	—	—	—	2,598	249,086	113,853	—	193,944	—	489,113	1,249,344	319,362	59,186	1,827,040	1,827,040	—
55861	Breaks Interstate Park	—	—	—	62	5,932	2,712	—	4,619	—	11,649	29,756	7,606	1,409	43,515	43,515	—
55869	RSW Regional Jail	—	1,131,507	—	—	—	—	946,014	—	—	—	—	(185,493)	—	—	—	—
55899	Shenandoah Valley Regional Airport Authority	231,130	78,653	44,440	379	36,326	16,604	51,825	28,284	—	71,331	—	15,258	8,632	266,450	266,450	—
55922	Piedmont Regional Jail	2,094,270	264,003	646,474	3,185	305,425	139,604	208,266	237,811	—	599,741	204,618	215,367	72,570	2,240,286	2,240,286	—
70156	Department of State Police	207,558	57,390	39,907	371	35,583	16,265	33,434	27,706	—	69,873	12,801	19,693	8,456	261,005	261,005	—
70203	Woodrow Wilson Park Authority	150,941	13,384	42,023	217	20,761	9,489	16,353	16,165	—	40,767	11,375	13,425	4,933	152,281	152,281	—
70204	College of William and Mary	339,591	51,755	119,797	649	62,272	28,463	18,288	48,486	—	122,278	88,950	49,965	14,796	456,760	456,760	—
70207	University of Virginia - Academic	867,903	157,706	198,720	1,577	151,231	69,125	70,644	117,752	—	296,961	92,450	103,731	35,931	1,109,275	1,109,275	—

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					LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Change In Assumptions	LESS: FY 2020 Deferred Change In Proportion	Deferred Outflows Expected vs Actual									
70208	Virginia Polytechnic Institute & State University- Academic	867,903	117,646	212,226	1,361	130,475	59,638	72,729	101,591	—	256,206	38,711	82,409	31,002	957,035	957,035	—
70211	Virginia Military Institute	226,394	42,584	118,046	340	32,621	14,910	36,118	25,399	—	64,054	64,457	26,166	7,750	239,269	239,269	—
70212	Virginia State University	245,266	96,446	70,467	402	38,547	17,619	67,785	30,014	—	75,692	19,620	19,683	9,158	282,743	282,743	—
70213	Norfolk State University	415,080	84,223	137,754	711	68,203	31,175	41,484	53,105	—	133,927	59,662	49,811	16,206	500,275	500,275	—
70214	Longwood University	358,463	31,783	141,006	557	53,375	24,397	18,415	41,559	—	104,810	61,584	43,741	12,682	391,508	391,508	—
70215	University of Mary Washington	339,591	33,449	113,776	526	50,411	23,043	21,135	39,252	—	98,991	40,966	38,393	11,979	369,772	369,772	—
70216	James Madison University	603,765	67,281	141,113	1,639	157,156	71,834	11,492	122,366	—	308,599	327,725	143,588	37,342	1,152,748	1,152,748	—
70217	Radford University	415,080	55,316	103,123	680	65,235	29,818	20,320	50,793	—	128,097	19,632	44,254	15,500	478,496	478,496	—
70221	Old Dominion University	792,415	135,840	225,525	1,330	127,505	58,281	57,370	99,279	—	250,375	68,350	89,305	30,297	935,256	935,256	—
70236	Virginia Commonwealth University	1,547,122	401,266	427,331	2,845	272,805	124,694	225,303	212,412	—	535,687	243,103	179,225	64,821	2,001,016	2,001,016	—
70241	Richard Bland College	75,453	108,641	62,990	588	56,338	25,752	89,191	43,867	—	110,629	263,319	59,583	13,388	413,245	413,245	—
70242	Christopher Newport University	339,591	55,093	65,293	526	50,411	23,043	39,423	39,252	—	98,991	—	27,520	11,979	369,772	369,772	—
70246	University of Virginia	169,814	16,712	51,551	278	26,688	12,199	3,138	20,780	—	52,405	15,802	20,437	6,341	195,755	195,755	—
70247	George Mason University	886,740	149,123	248,559	1,268	121,574	55,569	157,025	94,660	—	238,726	68,295	67,079	28,887	891,741	891,741	—

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Analysis of Change in Net OPEB Liability - LODA
For the Plan Year Ended and Measurement Date of June 30, 2020

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020				PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Assumptions	PLUS: FY 2020 Deferred Outflows Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
					LESS: FY 2020 Deferred Investment Experience	LESS: FY 2020 Deferred Change In Assumptions	LESS: FY 2020 Deferred Change In Proportion	Deferred Outflows vs Actual Experience									
70280	Northern Virginia Community College	867,903	144,264	185,053	1,423	136,403	62,347	66,906	106,206	—	267,844	15,362	83,469	32,408	1,000,508	1,000,508	—
70282	Piedmont Virginia Community College	56,617	5,562	10,885	93	8,896	4,066	1,048	6,927	—	17,468	—	5,779	2,113	65,252	65,252	—
70283	J. Sargeant Reynolds Community College	245,266	55,512	73,677	433	41,510	18,974	28,530	32,321	—	81,511	35,630	27,226	9,863	304,479	304,479	—
70286	Virginia Western Community College	150,941	29,317	29,021	247	23,725	10,844	15,428	18,472	—	46,586	—	13,604	5,637	174,018	174,018	—
70291	Blue Ridge Community College	18,873	1,835	3,628	31	2,969	1,357	315	2,312	—	5,830	—	1,934	705	21,779	21,779	—
70292	Central Virginia Community College	94,325	9,287	26,728	155	14,829	6,778	1,724	11,546	—	29,118	7,184	11,044	3,523	108,767	108,767	—
70293	Thomas Nelson Community College	169,814	50,477	80,763	278	26,688	12,199	31,668	20,780	—	52,405	40,226	19,990	6,341	195,755	195,755	—
70294	Southwest Virginia Community College	75,453	7,450	14,507	124	11,859	5,421	1,410	9,234	—	23,287	—	7,702	2,817	86,988	86,988	—
70296	Virginia Highlands Community College	18,873	1,835	3,628	186	17,792	8,132	143	13,853	—	34,937	74,175	20,939	4,228	130,503	130,503	—
70297	Germanna Community College	56,617	5,562	10,885	93	8,896	4,066	1,048	6,927	—	17,468	—	5,779	2,113	65,252	65,252	—
70298	Lord Fairfax Community College	56,617	20,029	30,646	464	44,480	20,331	13,131	34,633	—	87,342	194,427	52,830	10,569	326,257	326,257	—
70299	Mountain Empire Community College	37,744	3,347	21,371	62	5,932	2,712	371	4,619	—	11,649	12,347	5,667	1,410	43,515	43,515	—
70402	Marine Resources Commission	1,264,111	184,379	243,050	2,165	207,570	94,876	62,164	161,618	—	407,590	32,076	131,890	49,319	1,522,520	1,522,520	—
70403	Department of Game & Inland Fisheries	3,301,765	435,383	1,094,412	5,226	501,135	229,060	241,213	390,195	—	984,044	392,981	361,569	119,073	3,675,818	3,675,818	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020				PLUS: FY 2020	PLUS: FY 2020 Deferred Outflows Investment Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion	PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
					LESS: FY 2020 Deferred Inflows Investment Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience									
70716	Correctional Center For Women	3,113,080	521,910	802,902	5,721	548,577	250,746	207,758	427,135	—	1,077,205	441,876	388,656	130,347	4,023,811	4,023,811	—
70718	Bland Correctional Center	3,528,159	312,836	782,503	5,845	560,437	256,166	5,241	436,369	—	1,100,492	88,775	387,524	133,164	4,110,799	4,110,799	—
70733	Sussex I Correctional Center	5,056,409	754,394	972,196	8,628	827,315	378,151	266,467	644,166	—	1,624,541	113,467	524,699	196,577	6,068,342	6,068,342	—
70734	Sussex II Correctional Center	4,018,692	1,192,734	881,787	8,071	773,940	353,754	721,297	602,607	—	1,519,731	765,300	500,513	183,894	5,676,834	5,676,834	—
70735	Wallen Ridge Correctional Center	6,339,357	807,371	1,430,116	10,205	978,540	447,274	358,445	761,913	—	1,921,491	178,496	626,036	232,509	7,177,575	7,177,575	—
70737	St. Brides Correctional Center	3,735,681	410,021	936,101	5,504	527,818	241,256	401,073	410,970	—	1,036,438	190,244	325,339	125,411	3,871,530	3,871,530	—
70741	Red Onion State Prison	6,565,787	660,811	1,351,968	10,576	1,014,123	463,538	223,156	789,619	—	1,991,364	75,128	660,197	240,964	7,438,581	7,438,581	—
70743	Fluvanna Women's' Correctional Center	4,603,585	888,695	1,448,033	6,556	628,640	287,341	927,578	489,474	—	1,234,419	480,090	362,330	149,371	4,611,074	4,611,074	—
70745	Nottoway Correctional Center	5,905,441	810,195	1,705,907	9,246	886,618	405,257	508,940	690,340	—	1,740,989	493,773	589,221	210,666	6,503,325	6,503,325	—
70747	Marion Correctional Treatment Center	2,999,883	324,865	692,228	4,886	468,515	214,150	94,363	364,796	—	919,990	97,061	315,418	111,323	3,436,548	3,436,548	—
70749	Buckingham Correctional Center	5,169,606	828,066	1,180,080	8,721	836,211	382,218	312,370	651,093	—	1,642,010	226,424	534,685	198,690	6,133,594	6,133,594	—
70752	Deep Meadow Correctional Center	8,678,894	1,156,634	2,380,071	14,565	1,396,649	638,384	330,910	1,087,462	—	2,742,502	672,314	999,020	331,854	10,244,393	10,244,393	—
70753	Deerfield Correctional Center	5,962,021	621,430	1,208,528	10,205	978,540	447,274	77,578	761,913	—	1,921,491	202,510	662,843	232,508	7,177,575	7,177,575	—
70754	Augusta Correctional Center	4,226,250	762,600	1,000,084	7,143	684,980	313,093	327,732	533,341	—	1,345,048	219,610	433,259	162,757	5,024,319	5,024,319	—
70756	Adult Regional Office	188,650	40,079	36,272	309	29,651	13,553	21,459	23,087	—	58,224	—	15,740	7,045	217,491	217,491	—

Virginia Retirement System

Finance Division

Analysis of Change in Net OPEB Liability - LODA

For the Plan Year Ended and Measurement Date of June 30, 2020

Employer Code	Entity	6/30/2019 Net OPEB Liability	PLUS: FY 2019 Deferred Inflows	LESS: FY 2019 Deferred Outflows	LESS: FY 2020				PLUS: FY 2020				PLUS: FY 2020 Employer OPEB Expense	LESS: FY 2020 Normal Employer Contributions	Calculated 6/30/2020 Net OPEB Liability	Actual 6/30/2020 Net OPEB Liability	Difference
					LESS: FY 2020 Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	LESS: FY 2020 Deferred Inflows Change In Assumptions	LESS: FY 2020 Deferred Inflows Change In Proportion	PLUS: FY 2020 Deferred Outflows Expected vs Actual Experience	PLUS: FY 2020 Deferred Outflows Change In Assumptions	PLUS: FY 2020 Deferred Outflows Change In Proportion						
70757	Department of Corrections	2,037,654	199,722	409,357	3,340	320,253	146,382	36,285	249,356	—	628,859	15,045	210,127	76,094	2,349,052	2,349,052	—
70761	Eastern Reg Corr Field Unit	2,018,782	234,411	572,569	3,154	302,460	138,250	141,183	235,503	—	593,922	157,905	207,511	71,868	2,218,550	2,218,550	—
70767	Adult Community Service	2,547,059	347,700	494,019	8,690	833,246	380,863	103,708	648,785	—	1,636,190	2,149,819	800,816	197,986	6,111,857	6,111,857	—
70768	Keen Mountain Correctional Center	4,282,830	499,024	936,868	6,834	655,329	299,540	234,578	510,254	—	1,286,824	94,816	421,940	155,710	4,806,829	4,806,829	—
70769	Greensville Correctional Center	11,056,174	2,064,472	2,490,912	19,018	1,823,647	833,557	928,791	1,419,932	—	3,580,969	626,954	1,157,156	433,312	13,376,420	13,376,420	—
70770	Dillwyn Correctional Center	4,754,526	526,334	1,060,499	6,989	670,151	306,315	522,366	521,795	—	1,315,931	125,597	396,925	159,235	4,915,553	4,915,553	—
70771	Indian Creek Correctional Center	3,131,952	487,222	777,459	5,288	507,062	231,769	177,034	394,810	—	995,682	193,145	335,574	120,482	3,719,291	3,719,291	—
70772	Haynesville Correctional Center	5,339,420	494,216	1,374,127	8,164	782,836	357,820	353,092	609,533	—	1,537,200	300,858	522,905	186,008	5,742,085	5,742,085	—
70773	Coffeewood Correctional Center	3,414,962	385,006	844,750	5,350	512,994	234,481	224,169	399,429	—	1,007,331	157,310	342,402	121,890	3,762,806	3,762,806	—
70774	Lunenburg Correctional Center	3,697,973	391,138	768,572	6,123	587,125	268,365	61,019	457,149	—	1,152,897	48,126	389,980	139,505	4,306,554	4,306,554	—
70775	Pocahontas State Correctional Center	3,905,495	384,483	1,036,824	5,845	560,437	256,166	339,847	436,369	—	1,100,492	239,830	376,413	133,164	4,110,799	4,110,799	—
70776	Green Rock Correctional Center	3,697,973	450,771	863,569	6,061	581,198	265,656	144,157	452,534	—	1,141,259	128,120	391,162	138,097	4,263,081	4,263,081	—
70785	Grayson County Correctional Center	4,848,851	429,939	1,466,030	7,453	714,631	326,646	286,046	556,428	—	1,403,272	455,012	518,914	169,800	5,241,810	5,241,810	—
70961	Division of Capitol Police	1,320,728	173,812	313,326	2,226	213,496	97,586	47,408	166,233	—	419,228	68,567	142,197	50,730	1,565,993	1,565,993	—
70999	Alcoholic Beverage Control Board	1,962,202	383,618	448,486	3,061	293,560	134,181	269,117	228,572	—	576,443	60,464	160,114	69,752	2,153,256	2,153,256	—
Total for VRS Line of Duty Act		\$358,786,145	\$ 48,760,095	\$ 85,930,976	\$ 595,464	\$ 57,098,339	\$ 26,098,663	\$ 23,912,143	\$ 44,458,049	\$ —	\$112,120,062	\$ 23,912,143	\$ 37,981,522	\$ 13,567,000	\$418,815,431	\$418,815,431	\$ —