

Virginia Retirement System
Finance Division
Net OPEB Liability - LODA (Due With One Year)
For the Plan Year Ended and Measurement Date of June 30, 2023

Employer Code	Entity	Actual	Projected		6/30/2023	6/30/2023
		6/30/2023 Net OPEB Liability	FY 2024 LODA OPEB Benefits Expense	6/30/2023 LODA OPEB Net Position	Net OPEB Liability Due w/in 1 Year	Net OPEB Liability Not Due w/in 1 Year
VRS Line of Duty Act Plan Total		\$ 400,899,189	\$ 16,047,860	\$ 5,311,456	\$ 10,736,404	\$ 390,162,785
Employer Allocation						
21156	State Police Troopers - SPORS	\$ 38,827,889	\$ 1,554,265	\$ 514,415	\$ 1,039,850	\$ 37,788,039
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	473,743	18,964	6,277	12,687	461,056
30123	Department of Military Affairs -Army National Guard	26,420,459	1,057,602	350,041	707,561	25,712,898
30123	Department of Military Affairs -Air National Guard	8,902,408	356,360	117,947	238,413	8,663,995
30127	Virginia Department of Emergency Management	205,982	8,245	2,729	5,516	200,466
30154	Virginia Department of Motor Vehicles	1,194,720	47,824	15,829	31,995	1,162,725
30172	Virginia State Lottery	164,770	6,596	2,183	4,413	160,357
30199	Conservation & Recreation	1,895,010	75,857	25,107	50,750	1,844,260
30407	Virginia Port Authority	782,716	31,332	10,370	20,962	761,754
30411	Department of Forestry	2,657,160	106,365	35,204	71,161	2,585,999
50001	Arlington County	19,218,105	769,294	254,618	514,676	18,703,429
50005	Appalachia, Town	—	—	—	—	—
50025	Boones Mill, Town	25,738	1,030	341	689	25,049
50026	Pocahontas, Town	41,212	1,650	546	1,104	40,108
55113	Buchanan County	1,915,617	76,682	25,380	51,302	1,864,315
55136	Gloucester County	2,899,183	116,053	38,411	77,642	2,821,541
55139	Greene County	1,714,806	68,643	22,719	45,924	1,668,882
55152	Lee County	1,586,077	63,490	21,014	42,476	1,543,601

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55167	Nottoway County	602,511	24,118	7,983	16,135	586,376
55183	Russell County	1,848,666	74,001	24,493	49,508	1,799,158
55197	Wise County	2,255,499	90,287	29,883	60,404	2,195,095
55201	Bristol, City	2,821,929	112,961	37,387	75,574	2,746,355
55213	Petersburg, City	4,073,296	163,053	53,967	109,086	3,964,210
55214	Portsmouth, City	11,184,807	447,724	148,186	299,538	10,885,269
55215	Radford, City	1,951,657	78,124	25,857	52,267	1,899,390
55220	Suffolk, City	10,613,205	424,843	140,613	284,230	10,328,975
55221	Williamsburg, City	1,709,635	68,436	22,651	45,785	1,663,850
55222	Winchester, City	3,537,735	141,614	46,871	94,743	3,442,992
55224	Falls Church, City	1,148,336	45,968	15,214	30,754	1,117,582
55226	Front Royal, Town	741,543	29,684	9,825	19,859	721,684
55232	Franklin, City	2,101,032	84,104	27,836	56,268	2,044,764
55233	Chesapeake, City	24,851,701	994,805	329,257	665,548	24,186,153
55234	Virginia Beach, City	37,622,505	1,506,016	498,455	1,007,561	36,614,944
55235	Norton, City	777,584	31,126	10,302	20,824	756,760
55236	Manassas Park, City	1,091,689	43,700	14,464	29,236	1,062,453
55238	Pound, Town	41,212	1,650	546	1,104	40,108
55245	Scottsville, Town	87,556	3,505	1,160	2,345	85,211
55249	LaCrosse, Town	41,212	1,650	546	1,104	40,108

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55255	Brodnax, Town	20,606	825	273	552	20,054
55259	Richlands, Town	926,919	37,104	12,281	24,823	902,096
55300	Abingdon, Town	576,734	23,086	7,641	15,445	561,289
55301	Dumfries, Town	288,367	11,543	3,821	7,722	280,645
55304	South Boston, Town	823,928	32,982	10,916	22,066	801,862
55306	Remington, Town	56,647	2,268	751	1,517	55,130
55310	Smithfield, Town	391,358	15,666	5,185	10,481	380,877
55314	Jonesville, Town	41,212	1,650	546	1,104	40,108
55315	Wytheville, Town	1,297,711	51,947	17,193	34,754	1,262,957
55317	Vienna, Town	782,716	31,332	10,370	20,962	761,754
55321	Woodstock, Town	411,964	16,491	5,458	11,033	400,931
55327	Christiansburg, Town	2,178,246	87,194	28,859	58,335	2,119,911
55330	Chatham, Town	61,779	2,473	819	1,654	60,125
55332	Manassas, City	3,007,345	120,383	39,844	80,539	2,926,806
55334	Boydton, Town	—	—	—	—	—
55338	Quantico, Town	46,344	1,855	614	1,241	45,103
55354	Big Stone Gap, Town	164,770	6,596	2,183	4,413	160,357
55355	Luray, Town	514,955	20,613	6,823	13,790	501,165
55369	Tazewell, Town	973,263	38,959	12,895	26,064	947,199
55372	Weber City, Town	82,385	3,298	1,092	2,206	80,179

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		6/30/2023 Net OPEB Liability	FY 2024 LODA OPEB Benefits Expense	6/30/2023 LODA OPEB Net Position	Net OPEB Liability Due w/in 1 Year	Net OPEB Liability Not Due w/in 1 Year
55374	Hurt, Town	41,212	1,650	546	1,104	40,108
55375	Waverly, Town	—	—	—	—	—
55378	Courtland, Town	41,212	1,650	546	1,104	40,108
55380	Independence, Town	144,203	5,772	1,911	3,861	140,342
55382	Grundy, Town	144,203	5,772	1,911	3,861	140,342
55389	Pembroke, Town	82,385	3,298	1,092	2,206	80,179
55397	Orange, Town	298,670	11,956	3,957	7,999	290,671
55417	Norfolk Airport Authority	1,235,892	49,472	16,374	33,098	1,202,794
55487	Capital Region Airport Commission	803,322	32,157	10,643	21,514	781,808
55858	Peumansend Creek Regional Jail Authority	1,174,073	46,998	15,555	31,443	1,142,630
55861	Breaks Interstate Park	41,212	1,650	546	1,104	40,108
55869	Rsw Regional Jail Authority	—	—	—	—	—
55899	Shenandoah Valley Regional Airport	231,720	9,276	3,070	6,206	225,514
55922	Piedmont Regional Jail	1,483,086	59,367	19,649	39,718	1,443,368
70156	Department Of State Police	144,203	5,772	1,911	3,861	140,342
70203	Woodrow Wilson Rehabilitation Center	123,597	4,948	1,638	3,310	120,287
70204	College Of William and Mary	411,964	16,491	5,458	11,033	400,931
70207	University Of Virginia - Academic	1,132,901	45,350	15,010	30,340	1,102,561
70208	Virginia Polytechnic Institute & State University- Academic	968,131	38,754	12,827	25,927	942,204
70211	Virginia Military Institute	226,588	9,070	3,002	6,068	220,520

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Code	Entity	6/30/2023	FY 2024	6/30/2023	Net OPEB	Net OPEB
		Net OPEB	LODA OPEB	LODA OPEB	Liability	Liability
		Liability	Benefits Expense	Net Position	Due w/in 1 Year	Not Due w/in 1 Year
70212	Virginia State University	267,761	10,718	3,548	7,170	260,591
70213	Norfolk State University	267,761	10,718	3,548	7,170	260,591
70214	Longwood University	370,752	14,841	4,912	9,929	360,823
70215	University Of Mary Washington	267,761	10,718	3,548	7,170	260,591
70216	James Madison University	803,322	32,157	10,643	21,514	781,808
70217	Radford University	411,964	16,491	5,458	11,033	400,931
70221	Old Dominion University	803,322	32,157	10,643	21,514	781,808
70236	Virginia Commonwealth University - Academic	1,874,444	75,033	24,834	50,199	1,824,245
70241	Richard Bland College	247,194	9,895	3,275	6,620	240,574
70242	Christopher Newport University	432,570	17,316	5,731	11,585	420,985
70246	University of Virginia College At Wise	164,770	6,596	2,183	4,413	160,357
70247	George Mason University	849,666	34,012	11,257	22,755	826,911
70280	Northern Virginia Community College	968,131	38,754	12,827	25,927	942,204
70282	Piedmont Virginia Community College	41,172	1,648	545	1,103	40,069
70283	J. Sargeant Reynolds Community College	185,376	7,421	2,456	4,965	180,411
70286	Virginia Western Community College	164,770	6,596	2,183	4,413	160,357
70291	Blue Ridge Community College	20,606	825	273	552	20,054
70292	Central Virginia Community College	102,991	4,123	1,365	2,758	100,233
70293	Virginia Peninsula Community College	102,991	4,123	1,365	2,758	100,233
70294	Southwest Virginia Community College	82,385	3,298	1,092	2,206	80,179

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		6/30/2023	FY 2024	6/30/2023	Net OPEB	Net OPEB
Code		Net OPEB	LODA OPEB	LODA OPEB	Liability	Liability
		Liability	Benefits Expense	Net Position	Due w/in 1 Year	Not Due w/in 1 Year
70296	Virginia Highlands Community College	41,172	1,648	545	1,103	40,069
70297	Germanna Community College	41,172	1,648	545	1,103	40,069
70298	Laurel Ridge Community College	226,588	9,070	3,002	6,068	220,520
70299	Mountain Empire Community College	41,172	1,648	545	1,103	40,069
70402	Marine Resources Commission	1,421,268	56,893	18,830	38,063	1,383,205
70403	Department of Wildlife Resources	3,151,509	126,154	41,754	84,400	3,067,109
70716	Correctional Center For Women	4,449,179	178,099	58,947	119,152	4,330,027
70718	Bland Correctional Center	4,140,246	165,733	54,854	110,879	4,029,367
70733	Sussex I Correctional Center	4,387,401	175,626	58,128	117,498	4,269,903
70734	Sussex II Correctional Center	6,673,809	267,150	88,420	178,730	6,495,079
70735	Wallen Ridge Correctional Center	8,424,656	337,236	111,617	225,619	8,199,037
70737	St. Brides Correctional Center	3,542,866	141,820	46,939	94,881	3,447,985
70741	Red Onion State Prison	6,756,194	270,448	89,512	180,936	6,575,258
70743	Fluvanna Women's' Correctional Center	4,263,803	170,679	56,491	114,188	4,149,615
70745	Nottoway Correctional Center	5,623,293	225,099	74,502	150,597	5,472,696
70747	Marion Correctional Treatment Center	3,645,857	145,942	48,303	97,639	3,548,218
70749	Buckingham Correctional Center	4,964,174	198,714	65,770	132,944	4,831,230
70752	Deep Meadow Correctional Center	10,113,684	404,847	133,995	270,852	9,842,832
70753	Deerfield Correctional Center	6,344,230	253,957	84,054	169,903	6,174,327
70754	Augusta Correctional Center	4,675,767	187,169	61,949	125,220	4,550,547

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70756	Adult Regional Office	1,503,653	60,191	19,922	40,269	1,463,384
70757	Department of Corrections	2,451,178	98,120	32,475	65,645	2,385,533
70761	Eastern Reg Corr Field Unit	2,059,820	82,454	27,290	55,164	2,004,656
70767	Adult Community Service	8,239,280	329,816	109,161	220,655	8,018,625
70768	Keen Mountain Correctional Center	5,788,062	231,694	76,685	155,009	5,633,053
70769	Greensville Correctional Center	10,608,073	424,638	140,545	284,093	10,323,980
70770	Dillwyn Correctional Center	4,819,971	192,942	63,859	129,083	4,690,888
70771	Indian Creek Correctional Center	3,872,446	155,013	51,305	103,708	3,768,738
70772	Haynesville Correctional Center	5,190,763	207,785	68,772	139,013	5,051,750
70773	Coffeewood Correctional Center	3,151,509	126,154	41,754	84,400	3,067,109
70774	Lunenburg Correctional Center	4,263,803	170,679	56,491	114,188	4,149,615
70775	Pocahontas State Correctional Center	4,861,183	194,592	64,405	130,187	4,730,996
70776	Green Rock Correctional Center	3,522,300	140,996	46,666	94,330	3,427,970
70779	Sussex State Prison Complex	988,698	39,577	13,099	26,478	962,220
70785	Grayson County Correctional Center	5,788,062	231,694	76,685	155,009	5,633,053
70961	Division of Capitol Police	1,277,064	51,120	16,920	34,200	1,242,864
70999	Alcoholic Beverage Control Board	1,750,847	70,086	23,197	46,889	1,703,958
Total for All LODA Covered Employers		\$ 400,899,189	\$ 16,047,860	\$ 5,311,456	\$ 10,736,404	\$ 390,162,785