

Virginia Retirement System
Finance Division
Net OPEB Liability - LODA (Due With One Year)
For the Plan Year Ended and Measurement Date of June 30, 2022

Employer Code	Entity	Actual	Projected		6/30/2022	6/30/2022
		6/30/2022	FY 2023	6/30/2022	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
VRS Line of Duty Act Plan Total		\$ 378,455,607	\$ 15,507,743	\$ 7,213,739	\$ 8,294,004	\$ 370,161,603
Employer Allocation						
21156	State Police Troopers - SPORS	\$ 37,426,591	\$ 1,533,606	\$ 713,388	\$ 820,218	\$ 36,606,373
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	456,682	18,713	8,705	10,008	446,674
30123	Department of Military Affairs - Army National Guard	24,992,287	1,024,094	476,378	547,716	24,444,571
30123	Department of Military Affairs - Air National Guard	10,096,358	413,712	192,447	221,265	9,875,093
30127	Virginia Department of Emergency Management	198,538	8,135	3,784	4,351	194,187
30154	Virginia Department of Motor Vehicles	1,449,409	59,392	27,627	31,765	1,417,644
30172	Virginia State Lottery	158,838	6,509	3,028	3,481	155,357
30199	Conservation & Recreation	1,965,622	80,544	37,467	43,077	1,922,545
30407	Virginia Port Authority	774,358	31,730	14,760	16,970	757,388
30411	Department of Forestry	2,720,110	111,460	51,848	59,612	2,660,498
50001	Arlington County	18,276,482	748,904	348,368	400,536	17,875,946
50005	Town of Appalachia	—	—	—	—	—
50025	Town of Boones Mill	59,569	2,441	1,135	1,306	58,263
50026	Town of Pocahontas	39,700	1,627	757	870	38,830
55113	Buchanan County	1,846,522	75,664	35,197	40,467	1,806,055
55136	Gloucester County	2,923,644	119,800	55,728	64,072	2,859,572
55139	Greene County	1,459,362	59,799	27,817	31,982	1,427,380
55152	Lee County	1,578,500	64,681	30,088	34,593	1,543,907

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		Liability	Benefits Expense	Net Position	Due w/in 1 Year	Not Due w/in 1 Year
55167	Nottoway County	1,156,560	47,392	22,045	25,347	1,131,213
55183	Russell County	1,777,037	72,817	33,872	38,945	1,738,092
55197	Wise County	2,223,766	91,122	42,387	48,735	2,175,031
55201	City of Bristol	3,494,468	143,191	66,608	76,583	3,417,885
55213	City of Petersburg	4,333,352	177,565	82,598	94,967	4,238,385
55214	City of Portsmouth	11,342,157	464,761	216,193	248,568	11,093,589
55215	City of Radford	1,886,222	77,291	35,953	41,338	1,844,884
55220	City of Suffolk	9,932,449	406,996	189,322	217,674	9,714,775
55221	City of Williamsburg	1,717,469	70,376	32,737	37,639	1,679,830
55222	City of Winchester	3,385,284	138,717	64,527	74,190	3,311,094
55224	City of Falls Church	1,087,075	44,544	20,721	23,823	1,063,252
55226	Town of Front Royal	714,789	29,289	13,625	15,664	699,125
55232	City of Franklin	1,975,575	80,952	37,656	43,296	1,932,279
55233	City of Chesapeake	25,171,107	1,031,421	479,786	551,635	24,619,472
55234	City of Virginia Beach	37,039,469	1,517,744	706,005	811,739	36,227,730
55235	City of Norton	699,878	28,678	13,340	15,338	684,540
55236	City of Manassas Park	1,092,033	44,748	20,815	23,933	1,068,100
55238	Town of Pound	—	—	—	—	—
55245	Town of Scottsville	84,396	3,458	1,609	1,849	82,547
55249	Town of La Crosse	39,700	1,627	757	870	38,830

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		6/30/2022 Net OPEB Liability	FY 2023 LODA OPEB Benefits Expense	6/30/2022 LODA OPEB Net Position	Net OPEB Liability Due w/in 1 Year	Net OPEB Liability Not Due w/in 1 Year
55255	Town of Brodnax	39,700	1,627	757	870	38,830
55259	Town of Richlands	992,764	40,680	18,923	21,757	971,007
55300	Town of Abingdon	536,082	21,967	10,218	11,749	524,333
55301	Town of Dumfries	238,276	9,764	4,542	5,222	233,054
55304	Town of South Boston	754,489	30,916	14,381	16,535	737,954
55306	Town of Remington	54,611	2,238	1,041	1,197	53,414
55310	Town of Smithfield	377,244	15,458	7,191	8,267	368,977
55314	Town of Jonesville	39,700	1,627	757	870	38,830
55315	Town of Wytheville	1,072,164	43,933	20,437	23,496	1,048,668
55317	Town of Vienna	754,489	30,916	14,381	16,535	737,954
55321	Town of Woodstock	337,544	13,831	6,434	7,397	330,147
55327	Town of Christiansburg	2,074,844	85,020	39,549	45,471	2,029,373
55330	Town of Chatham	39,700	1,627	757	870	38,830
55332	City of Manassas	3,012,997	123,462	57,431	66,031	2,946,966
55334	Town of Boydton	—	—	—	—	—
55338	Town of Quantico	44,658	1,830	851	979	43,679
55354	Town of Big Stone Gap	218,407	8,950	4,163	4,787	213,620
55355	Town of Luray	496,382	20,340	9,462	10,878	485,504
55369	Town of Tazewell	957,984	39,255	18,260	20,995	936,989
55372	Town of Weber City	119,138	4,882	2,271	2,611	116,527

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		6/30/2022 Net OPEB Liability	FY 2023 LODA OPEB Benefits Expense	6/30/2022 LODA OPEB Net Position	Net OPEB Liability Due w/in 1 Year	Net OPEB Liability Not Due w/in 1 Year
55374	Town of Hurt	19,869	814	379	435	19,434
55375	Town of Waverly	—	—	—	—	—
55378	Town of Courtland	59,569	2,441	1,135	1,306	58,263
55380	Town of Independence	119,138	4,882	2,271	2,611	116,527
55382	Town of Grundy	138,969	5,694	2,649	3,045	135,924
55389	Town of Pembroke	79,438	3,255	1,514	1,741	77,697
55397	Town of Orange	307,760	12,611	5,866	6,745	301,015
55417	Norfolk Airport Authority	1,171,433	48,001	22,329	25,672	1,145,761
55487	Capital Region Airport Comm	734,620	30,102	14,003	16,099	718,521
55858	Peumansend Creek Regional Jail Authority	1,250,871	51,256	23,843	27,413	1,223,458
55861	Breaks Interstate Park Commission	39,700	1,627	757	870	38,830
55869	RSW Regional Jail Authority	—	—	—	—	—
55899	Shenandoah Valley Regional Airport Commission	223,364	9,153	4,258	4,895	218,469
55922	Piedmont Regional Jail Authority	1,568,546	64,273	29,898	34,375	1,534,171
70156	Department of State Police	138,969	5,694	2,649	3,045	135,924
70203	Wilson Workforce and Rehabilitation Center	79,438	3,255	1,514	1,741	77,697
70204	College of William and Mary	416,944	17,085	7,947	9,138	407,806
70207	University of Va - Academic	1,131,733	46,374	21,572	24,802	1,106,931
70208	VPI & SU - Academic	933,195	38,239	17,788	20,451	912,744
70211	Va Military Institute	238,276	9,764	4,542	5,222	233,054

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70212	Virginia State University	258,107	10,576	4,920	5,656	252,451
70213	Norfolk State University	277,976	11,390	5,298	6,092	271,884
70214	Longwood University	397,113	16,272	7,569	8,703	388,410
70215	University of Mary Washington	317,675	13,017	6,055	6,962	310,713
70216	James Madison University	893,458	36,611	17,030	19,581	873,877
70217	Radford University	377,244	15,458	7,191	8,267	368,977
70221	Old Dominion University	833,927	34,171	15,895	18,276	815,651
70236	Va Commonwealth University - Academic	1,449,409	59,392	27,627	31,765	1,417,644
70241	Richard Bland College	436,813	17,899	8,326	9,573	427,240
70242	Christopher Newport University	337,544	13,831	6,434	7,397	330,147
70246	Uva's College At Wise	158,838	6,509	3,028	3,481	155,357
70247	George Mason University	819,015	33,560	15,611	17,949	801,066
70280	Northern Va Community College	794,189	32,543	15,138	17,405	776,784
70282	Piedmont Virginia Community College	39,700	1,627	757	870	38,830
70283	J Sargeant Reynolds Community College	238,276	9,764	4,542	5,222	233,054
70286	Va Western Community College	178,707	7,323	3,406	3,917	174,790
70291	Blue Ridge Community College	—	—	—	—	—
70292	Central Va Community College	99,269	4,068	1,892	2,176	97,093
70293	Thomas Nelson Community College	138,969	5,694	2,649	3,045	135,924
70294	Southwest Va Community College	79,438	3,255	1,514	1,741	77,697

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70296	Va Highlands Community College	39,700	1,627	757	870	38,830
70297	Germanna Community College	39,700	1,627	757	870	38,830
70298	Lord Fairfax Community College	218,407	8,950	4,163	4,787	213,620
70299	Mountain Empire Comm College	39,700	1,627	757	870	38,830
70402	Marine Resources Commission	1,350,140	55,324	25,735	29,589	1,320,551
70403	Department of Wildlife Resources	2,700,279	110,648	51,470	59,178	2,641,101
70716	Correctional Center For Women	4,467,363	183,056	85,152	97,904	4,369,459
70718	Bland Correctional Center	3,851,844	157,835	73,420	84,415	3,767,429
70733	Sussex I Correctional Center	4,745,339	194,447	90,451	103,996	4,641,343
70734	Sussex II Correctional Center	4,546,801	186,311	86,667	99,644	4,447,157
70735	Wallen Ridge Correctional Center	6,631,561	271,737	126,404	145,333	6,486,228
70737	St Brides Correctional Center	3,673,175	150,513	70,014	80,499	3,592,676
70741	Red Onion Correctional Center	6,790,398	278,246	129,432	148,814	6,641,584
70743	Fluvanna Women's Correctional Center	4,646,070	190,379	88,559	101,820	4,544,250
70745	Nottoway Correctional Center	5,618,965	230,245	107,103	123,142	5,495,823
70747	Marion Correctional Treatment Center	3,236,361	132,614	61,688	70,926	3,165,435
70749	Buckingham Correctional Center	4,705,639	192,820	89,694	103,126	4,602,513
70752	State Farm Correctional Complex	8,954,596	366,927	170,683	196,244	8,758,352
70753	Deerfield Correctional Center	4,943,877	202,582	94,235	108,347	4,835,530
70754	Augusta Correctional Center	4,626,201	189,565	88,180	101,385	4,524,816

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70756	Department of Corrections-Division Of Institutions	1,092,033	44,748	20,815	23,933	1,068,100
70757	Western Regional Field Units	2,263,466	92,749	43,144	49,605	2,213,861
70761	Eastern Reg Corr Field Unit	1,806,784	74,035	34,439	39,596	1,767,188
70767	Adult Community Service	3,415,068	139,937	65,095	74,842	3,340,226
70768	Keen Mtn Correctional Center	4,268,826	174,921	81,368	93,553	4,175,273
70769	Greensville Correctional Center	10,463,573	428,759	199,446	229,313	10,234,260
70770	Dillwyn Correctional Center	4,447,494	182,242	84,774	97,468	4,350,026
70771	Indian Creek Correctional Center	3,236,361	132,614	61,688	70,926	3,165,435
70772	Haynesville Correctional Center	5,201,983	213,158	99,155	114,003	5,087,980
70773	Coffeewood Correctional Center	3,454,768	141,564	65,851	75,713	3,379,055
70774	Lunenburg Correctional Center	3,554,037	145,632	67,743	77,889	3,476,148
70775	Pocahontas State Correctional Center	3,772,444	154,581	71,907	82,674	3,689,770
70776	Green Rock Correctional Center	3,653,306	149,699	69,636	80,063	3,573,243
70785	River North Correctional Center	4,507,063	184,683	85,909	98,774	4,408,289
70961	Virginia Capitol Police	1,211,171	49,629	23,086	26,543	1,184,628
70999	Alcoholic Beverage Control Bd	1,767,084	72,409	33,682	38,727	1,728,357
Total for All LODA Covered Employers		\$ 378,455,607	\$ 15,507,743	\$ 7,213,739	\$ 8,294,004	\$ 370,161,603