

Virginia Retirement System
Finance Division
Net OPEB Liability - LODA (Due With One Year)
For the Plan Year Ended and Measurement Date of June 30, 2020

Employer Code	Entity	Actual	Projected		6/30/2020	6/30/2020
		6/30/2020 Net OPEB Liability	FY 2021 LODA OPEB Benefits Expense	6/30/2020 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		\$ 418,815,431	\$ 13,044,992	\$ 4,333,324	\$ 8,711,668	\$ 410,103,763
Employer Allocation						
21156	State Police Troopers - SPORS	\$ 41,999,732	\$ 1,308,180	\$ 434,555	\$ 873,625	\$ 41,126,107
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	500,275	15,582	5,176	10,406	489,869
30123	Department of Military Affairs -Army National Guard	26,844,813	836,145	277,753	558,392	26,286,421
30123	Department of Military Affairs -Air National Guard	5,283,273	164,560	54,664	109,896	5,173,377
30127	Virginia Department of Emergency Management	217,491	6,774	2,250	4,524	212,967
30154	Virginia Department of Motor Vehicles	1,544,256	48,099	15,978	32,121	1,512,135
30172	Virginia State Lottery	174,018	5,420	1,800	3,620	170,398
30199	Conservation & Recreation	2,001,016	62,326	20,704	41,622	1,959,394
30407	Virginia Port Authority	804,754	25,066	8,326	16,740	788,014
30411	Department of Forestry	2,979,788	92,813	30,831	61,982	2,917,806
50001	Arlington County	18,944,488	590,071	196,011	394,060	18,550,428
50005	Appalachia, Town of	108,767	3,388	1,125	2,263	106,504
50025	Boones Mill, Town of	65,252	2,032	675	1,357	63,895
50026	Pocahontas, Town of	43,515	1,355	450	905	42,610
55113	Buchanan County	1,816,151	56,568	18,791	37,777	1,778,374
55136	Gloucester County	3,349,518	104,329	34,656	69,673	3,279,845
55139	Greene County	1,272,361	39,631	13,165	26,466	1,245,895
55152	Lee County	1,881,403	58,601	19,466	39,135	1,842,268

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		6/30/2020	FY 2021	6/30/2020	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
55167	Nottoway County	793,864	24,727	8,214	16,513	777,351
55183	Russell County	2,098,894	65,375	21,716	43,659	2,055,235
55197	Wise County	2,126,074	66,222	21,998	44,224	2,081,850
55201	City of Bristol	3,708,443	115,508	38,370	77,138	3,631,305
55213	City of Petersburg	5,100,418	158,865	52,772	106,093	4,994,325
55214	City of Portsmouth	13,262,252	413,084	137,219	275,865	12,986,387
55215	City of Radford	1,865,069	58,092	19,297	38,795	1,826,274
55220	City of Suffolk	11,522,199	358,886	119,216	239,670	11,282,529
55221	City of Williamsburg	1,745,455	54,366	18,060	36,306	1,709,149
55222	City of Winchester	4,018,366	125,161	41,577	83,584	3,934,782
55224	City of Falls Church	1,131,011	35,228	11,702	23,526	1,107,485
55226	Front Royal, Town of	826,532	25,744	8,552	17,192	809,340
55232	City of Franklin	1,266,958	39,462	13,109	26,353	1,240,605
55233	City of Chesapeake	26,187,356	815,667	270,951	544,716	25,642,640
55234	City of Virginia Beach	41,526,639	1,293,456	429,661	863,795	40,662,844
55235	City of Norton	788,462	24,559	8,158	16,401	772,061
55236	City of Manassas Park	1,239,777	38,616	12,828	25,788	1,213,989
55238	Pound, Town of	141,392	4,404	1,463	2,941	138,451
55245	Scottsville, Town of	92,433	2,879	956	1,923	90,510
55249	La Crosse, Town of	21,736	677	225	452	21,284

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55255	Brodnax, Town of	21,736	677	225	452	21,284
55259	Richlands, Town of	1,152,748	35,905	11,927	23,978	1,128,770
55300	Abingdon, Town of	522,012	16,259	5,401	10,858	511,154
55301	Dumfries, Town of	239,269	7,453	2,476	4,977	234,292
55304	South Boston, Town of	804,754	25,066	8,326	16,740	788,014
55306	Remington, Town of	65,252	2,032	675	1,357	63,895
55310	Smithfield, Town of	391,508	12,194	4,051	8,143	383,365
55314	Jonesville, Town of	65,252	2,032	675	1,357	63,895
55315	Wytheville, Town of	891,741	27,775	9,227	18,548	873,193
55317	Vienna, Town of	891,741	27,775	9,227	18,548	873,193
55321	Woodstock, Town of	369,772	11,517	3,826	7,691	362,081
55327	Christiansburg, Town of	2,153,256	67,068	22,279	44,789	2,108,467
55330	Chatham, Town of	65,252	2,032	675	1,357	63,895
55332	City of Manassas	3,436,548	107,039	35,557	71,482	3,365,066
55334	Boydton, Town of	21,736	677	225	452	21,284
55338	Quantico, Town of	38,070	1,186	394	792	37,278
55354	Big Stone Gap, Town of	261,005	8,130	2,701	5,429	255,576
55355	Luray, Town of	435,024	13,550	4,501	9,049	425,975
55369	Tazewell, Town of	706,876	22,017	7,314	14,703	692,173
55372	Weber City, Town of	86,988	2,709	900	1,809	85,179

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55374	Hurt, Town of	43,515	1,355	450	905	42,610
55375	Waverly, Town of	130,503	4,065	1,350	2,715	127,788
55378	Courtland, Town of	43,515	1,355	450	905	42,610
55380	Independence, Town of	130,503	4,065	1,350	2,715	127,788
55382	Grundy, Town of	195,755	6,097	2,025	4,072	191,683
55389	Pembroke, Town of	86,988	2,709	900	1,809	85,179
55397	Orange, Town of	347,993	10,839	3,601	7,238	340,755
55417	Norfolk Airport Authority	1,305,029	40,648	13,503	27,145	1,277,884
55487	Capital Region Airport Commission	1,000,508	31,163	10,352	20,811	979,697
55858	Peumansend Creek Regional Jail Authority	1,827,040	56,907	18,904	38,003	1,789,037
55861	Breaks Interstate Park	43,515	1,355	450	905	42,610
55869	RSW Regional Jail	—	—	—	—	—
55899	Shenandoah Valley Regional Airport Commission	266,450	8,299	2,757	5,542	260,908
55922	Piedmont Regional Jail	2,240,286	69,779	23,179	46,600	2,193,686
70156	Department of State Police	261,005	8,130	2,701	5,429	255,576
70203	Woodrow Wilson Rehabilitation Center	152,281	4,743	1,576	3,167	149,114
70204	College of William and Mary	456,760	14,227	4,726	9,501	447,259
70207	University of Virginia - Academic	1,109,275	34,551	11,477	23,074	1,086,201
70208	Virginia Polytechnic Institute & State University- Academic	957,035	29,809	9,902	19,907	937,128
70211	Virginia Military Institute	239,269	7,453	2,476	4,977	234,292

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70212	Virginia State University	282,743	8,807	2,925	5,882	276,861
70213	Norfolk State University	500,275	15,582	5,176	10,406	489,869
70214	Longwood University	391,508	12,194	4,051	8,143	383,365
70215	University of Mary Washington	369,772	11,517	3,826	7,691	362,081
70216	James Madison University	1,152,748	35,905	11,927	23,978	1,128,770
70217	Radford University	478,496	14,904	4,951	9,953	468,543
70221	Old Dominion University	935,256	29,131	9,677	19,454	915,802
70236	Virginia Commonwealth University - Academic	2,001,016	62,326	20,704	41,622	1,959,394
70241	Richard Bland College	413,245	12,871	4,276	8,595	404,650
70242	Christopher Newport University	369,772	11,517	3,826	7,691	362,081
70246	University of Virginia College At Wise	195,755	6,097	2,025	4,072	191,683
70247	George Mason University	891,741	27,775	9,227	18,548	873,193
70280	Northern Virginia Community College	1,000,508	31,163	10,352	20,811	979,697
70282	Piedmont Virginia Community College	65,252	2,032	675	1,357	63,895
70283	J. Sargeant Reynolds Community College	304,479	9,484	3,150	6,334	298,145
70286	Virginia Western Community College	174,018	5,420	1,800	3,620	170,398
70291	Blue Ridge Community College	21,779	678	225	453	21,326
70292	Central Virginia Community College	108,767	3,388	1,125	2,263	106,504
70293	Thomas Nelson Community College	195,755	6,097	2,025	4,072	191,683
70294	Southwest Virginia Community College	86,988	2,709	900	1,809	85,179

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70296	Virginia Highlands Community College	130,503	4,065	1,350	2,715	127,788
70297	Germanna Community College	65,252	2,032	675	1,357	63,895
70298	Lord Fairfax Community College	326,257	10,162	3,376	6,786	319,471
70299	Mountain Empire Community College	43,515	1,355	450	905	42,610
70402	Marine Resources Commission	1,522,520	47,422	15,753	31,669	1,490,851
70403	Department of Game & Inland Fisheries	3,675,818	114,492	38,032	76,460	3,599,358
70716	Correctional Center For Women	4,023,811	125,331	41,633	83,698	3,940,113
70718	Bland Correctional Center	4,110,799	128,041	42,533	85,508	4,025,291
70733	Sussex I Correctional Center	6,068,342	189,013	62,787	126,226	5,942,116
70734	Sussex II Correctional Center	5,676,834	176,818	58,736	118,082	5,558,752
70735	Wallen Ridge Correctional Center	7,177,575	223,562	74,264	149,298	7,028,277
70737	St. Brides Correctional Center	3,871,530	120,588	40,057	80,531	3,790,999
70741	Red Onion State Prison	7,438,581	231,692	76,964	154,728	7,283,853
70743	Fluvanna Women's' Correctional Center	4,611,074	143,623	47,709	95,914	4,515,160
70745	Nottoway Correctional Center	6,503,325	202,561	67,287	135,274	6,368,051
70747	Marion Correctional Treatment Center	3,436,548	107,039	35,557	71,482	3,365,066
70749	Buckingham Correctional Center	6,133,594	191,045	63,462	127,583	6,006,011
70752	Deep Meadow Correctional Center	10,244,393	319,086	105,995	213,091	10,031,302
70753	Deerfield Correctional Center	7,177,575	223,562	74,264	149,298	7,028,277
70754	Augusta Correctional Center	5,024,319	156,494	51,985	104,509	4,919,810

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		Liability	Benefits Expense	Net Position	Due w/in 1 Year	Not Due w/in 1 Year
70756	Adult Regional Office	217,491	6,774	2,250	4,524	212,967
70757	Department of Corrections	2,349,052	73,167	24,305	48,862	2,300,190
70761	Eastern Reg Corr Field Unit	2,218,550	69,102	22,954	46,148	2,172,402
70767	Adult Community Service	6,111,857	190,368	63,237	127,131	5,984,726
70768	Keen Mountain Correctional Center	4,806,829	149,720	49,734	99,986	4,706,843
70769	Greensville Correctional Center	13,376,420	416,640	138,401	278,239	13,098,181
70770	Dillwyn Correctional Center	4,915,553	153,106	50,859	102,247	4,813,306
70771	Indian Creek Correctional Center	3,719,291	115,846	38,482	77,364	3,641,927
70772	Haynesville Correctional Center	5,742,085	178,851	59,411	119,440	5,622,645
70773	Coffeewood Correctional Center	3,762,806	117,201	38,932	78,269	3,684,537
70774	Lunenburg Correctional Center	4,306,554	134,138	44,558	89,580	4,216,974
70775	Pocahontas State Correctional Center	4,110,799	128,041	42,533	85,508	4,025,291
70776	Green Rock Correctional Center	4,263,081	132,784	44,108	88,676	4,174,405
70785	Grayson County Correctional Center	5,241,810	163,269	54,235	109,034	5,132,776
70961	Division of Capitol Police	1,565,993	48,777	16,203	32,574	1,533,419
70999	Alcoholic Beverage Control Board	2,153,256	67,068	22,279	44,789	2,108,467
Total for All LODA Covered Employers		\$ 418,815,431	\$ 13,044,992	\$ 4,333,324	\$ 8,711,668	\$ 410,103,763