

Virginia Retirement System

Finance Division

Net OPEB Liability - LODA (Due With One Year)

For the Plan Year Ended and Measurement Date of June 30, 2021

| Employer Code | Entity | Actual | Projected | | 6/30/2021 | 6/30/2021 |
|------------------|---|------------------------------------|--|--|--|--|
| | | 6/30/2021 Net OPEB Liability | FY 2022 LODA OPEB Benefits Expense | 6/30/2021 LODA OPEB Net Position | Net OPEB Liability Due w/in 1 Year | Net OPEB Liability Not Due w/in 1 Year |
| 21156 | State Police Troopers - SPORS | \$ 43,425,060 | \$ 13,987,376 | \$ 7,552,697 | \$ 6,434,679 | \$ 434,556,926 |
| 30123 | Department of Military Affairs - Ft. Pickett Fire & Rescue | 528,441 | 16,761 | 9,050 | 7,711 | 520,730 |
| 30123 | Department of Military Affairs -Army National Guard | \$ 28,007,818 | \$ 888,352 | \$ 479,679 | \$ 408,673 | \$ 27,599,145 |
| 30123 | Department of Military Affairs -Air National Guard | 6,541,272 | 207,476 | 112,030 | 95,446 | 6,445,826 |
| 30127 | Virginia Department of Emergency Management | 229,757 | 7,287 | 3,935 | 3,352 | 226,405 |
| 30154 | Virginia Department of Motor Vehicles | 1,608,341 | 51,013 | 27,545 | 23,468 | 1,584,873 |
| 30172 | Virginia State Lottery | 183,805 | 5,830 | 3,148 | 2,682 | 181,123 |
| 30199 | Conservation & Recreation | 2,205,708 | 69,961 | 37,776 | 32,185 | 2,173,523 |
| 30407 | Virginia Port Authority | 896,095 | 28,422 | 15,347 | 13,075 | 883,020 |
| 30411 | Department of Forestry | 3,078,783 | 97,653 | 52,729 | 44,924 | 3,033,859 |
| 50001 | Arlington County | 20,127,121 | 638,392 | 344,710 | 293,682 | 19,833,439 |
| 50005 | Town of Appalachia | 91,903 | 2,915 | 1,574 | 1,341 | 90,562 |
| 50025 | Town of Boones Mill | 80,436 | 2,551 | 1,378 | 1,173 | 79,263 |
| 50026 | Town of Pocahontas | 45,951 | 1,457 | 787 | 670 | 45,281 |
| 55113 | Buchanan County | 2,136,781 | 67,774 | 36,596 | 31,178 | 2,105,603 |
| 55136 | Gloucester County | 3,176,463 | 100,751 | 54,402 | 46,349 | 3,130,114 |
| 55139 | Greene County | 1,229,220 | 38,988 | 21,052 | 17,936 | 1,211,284 |
| 55152 | Lee County | 1,884,049 | 59,758 | 32,267 | 27,491 | 1,856,558 |
| 55167 | Nottoway County | 1,056,880 | 33,522 | 18,101 | 15,421 | 1,041,459 |
| 55183 | Russell County | 2,050,611 | 65,041 | 35,120 | 29,921 | 2,020,690 |

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|------------------|------------------------|------------------------------------|--|--|--|--|
| | | 6/30/2021 Net OPEB Liability | FY 2022 LODA OPEB Benefits Expense | 6/30/2021 LODA OPEB Net Position | Net OPEB Liability Due w/in 1 Year | Net OPEB Liability Not Due w/in 1 Year |
| 55197 | Wise County | 2,372,314 | 75,245 | 40,630 | 34,615 | 2,337,699 |
| 55201 | City of Bristol | 3,859,999 | 122,431 | 66,109 | 56,322 | 3,803,677 |
| 55213 | City of Petersburg | 5,198,365 | 164,882 | 89,030 | 75,852 | 5,122,513 |
| 55214 | City of Portsmouth | 12,924,097 | 409,927 | 221,346 | 188,581 | 12,735,516 |
| 55215 | City of Radford | 2,004,660 | 63,584 | 34,333 | 29,251 | 1,975,409 |
| 55220 | City of Suffolk | 12,269,269 | 389,157 | 210,131 | 179,026 | 12,090,243 |
| 55221 | City of Williamsburg | 1,970,218 | 62,491 | 33,743 | 28,748 | 1,941,470 |
| 55222 | City of Winchester | 3,848,534 | 122,068 | 65,912 | 56,156 | 3,792,378 |
| 55224 | City of Falls Church | 1,212,021 | 38,443 | 20,758 | 17,685 | 1,194,336 |
| 55226 | Town of Front Royal | 850,100 | 26,963 | 14,559 | 12,404 | 837,696 |
| 55232 | City of Franklin | 2,050,611 | 65,041 | 35,120 | 29,921 | 2,020,690 |
| 55233 | City of Chesapeake | 29,834,537 | 946,292 | 510,965 | 435,327 | 29,399,210 |
| 55234 | City of Virginia Beach | 44,028,199 | 1,396,497 | 754,063 | 642,434 | 43,385,765 |
| 55235 | City of Norton | 798,415 | 25,324 | 13,674 | 11,650 | 786,765 |
| 55236 | City of Manassas Park | 1,378,584 | 43,726 | 23,610 | 20,116 | 1,358,468 |
| 55238 | Town of Pound | 114,879 | 3,644 | 1,967 | 1,677 | 113,202 |
| 55245 | Town of Scottsville | 103,369 | 3,279 | 1,770 | 1,509 | 101,860 |
| 55249 | Town of La Crosse | 22,976 | 729 | 394 | 335 | 22,641 |
| 55255 | Town of Brodnax | 45,951 | 1,457 | 787 | 670 | 45,281 |
| 55259 | Town of Richlands | 1,217,754 | 38,625 | 20,856 | 17,769 | 1,199,985 |

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|------------------|------------------------|------------------------------------|--|--|--|--|
| | | 6/30/2021 Net OPEB Liability | FY 2022 LODA OPEB Benefits Expense | 6/30/2021 LODA OPEB Net Position | Net OPEB Liability Due w/in 1 Year | Net OPEB Liability Not Due w/in 1 Year |
| 55300 | Town of Abingdon | 597,367 | 18,947 | 10,231 | 8,716 | 588,651 |
| 55301 | Town of Dumfries | 183,805 | 5,830 | 3,148 | 2,682 | 181,123 |
| 55304 | Town of South Boston | 873,075 | 27,692 | 14,953 | 12,739 | 860,336 |
| 55306 | Town of Remington | 68,927 | 2,186 | 1,180 | 1,006 | 67,921 |
| 55310 | Town of Smithfield | 482,489 | 15,304 | 8,263 | 7,041 | 475,448 |
| 55314 | Town of Jonesville | 91,903 | 2,915 | 1,574 | 1,341 | 90,562 |
| 55315 | Town of Wytheville | 1,263,706 | 40,082 | 21,643 | 18,439 | 1,245,267 |
| 55317 | Town of Vienna | 919,070 | 29,151 | 15,741 | 13,410 | 905,660 |
| 55321 | Town of Woodstock | 413,562 | 13,117 | 7,083 | 6,034 | 407,528 |
| 55327 | Town of Christiansburg | 2,372,314 | 75,245 | 40,630 | 34,615 | 2,337,699 |
| 55330 | Town of Chatham | 68,927 | 2,186 | 1,180 | 1,006 | 67,921 |
| 55332 | City of Manassas | 3,601,491 | 114,232 | 61,681 | 52,551 | 3,548,940 |
| 55334 | Town of Boydton | 22,976 | 729 | 394 | 335 | 22,641 |
| 55338 | Town of Quantico | 74,660 | 2,368 | 1,279 | 1,089 | 73,571 |
| 55354 | Town of Big Stone Gap | 298,684 | 9,474 | 5,115 | 4,359 | 294,325 |
| 55355 | Town of Luray | 482,489 | 15,304 | 8,263 | 7,041 | 475,448 |
| 55369 | Town of Tazewell | 815,659 | 25,871 | 13,969 | 11,902 | 803,757 |
| 55372 | Town of Weber City | 114,879 | 3,644 | 1,967 | 1,677 | 113,202 |
| 55374 | Town of Hurt | 45,951 | 1,457 | 787 | 670 | 45,281 |
| 55375 | Town of Waverly | 137,854 | 4,372 | 2,361 | 2,011 | 135,843 |

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For the Plan Year Ended and Measurement Date of June 30, 2021

| Employer | | Actual | Projected | | 6/30/2021 | 6/30/2021 |
|-----------------|---|------------------|-------------------------|---------------------|------------------------|----------------------------|
| Code | Entity | 6/30/2021 | FY 2022 | 6/30/2021 | 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 |
| 55378 | Town of Courtland | 68,927 | 2,186 | 1,180 | 1,006 | 67,921 |
| 55380 | Town of Independence | 137,854 | 4,372 | 2,361 | 2,011 | 135,843 |
| 55382 | Town of Grundy | 160,830 | 5,101 | 2,754 | 2,347 | 158,483 |
| 55389 | Town of Pembroke | 91,903 | 2,915 | 1,574 | 1,341 | 90,562 |
| 55397 | Town of Orange | 356,144 | 11,296 | 6,100 | 5,196 | 350,948 |
| 55417 | Norfolk Airport Authority | 1,332,633 | 42,268 | 22,824 | 19,444 | 1,313,189 |
| 55487 | Capital Region Airport Comm | 1,079,856 | 34,251 | 18,494 | 15,757 | 1,064,099 |
| 55858 | Peumansend Creek Regional Jail Authority | 2,343,562 | 74,333 | 40,137 | 34,196 | 2,309,366 |
| 55861 | Breaks Interstate Park Commission | 45,951 | 1,457 | 787 | 670 | 45,281 |
| 55869 | RSW Regional Jail Authority | — | — | — | — | — |
| 55899 | Shenandoah Valley Regional Airport Commission | 235,490 | 7,469 | 4,033 | 3,436 | 232,054 |
| 55922 | Piedmont Regional Jail Authority | 2,067,854 | 65,588 | 35,415 | 30,173 | 2,037,681 |
| 70156 | Department of State Police | 206,781 | 6,559 | 3,541 | 3,018 | 203,763 |
| 70203 | Wilson Workforce And Rehabilitation Center | 137,854 | 4,372 | 2,361 | 2,011 | 135,843 |
| 70204 | College of William And Mary | 505,464 | 16,032 | 8,657 | 7,375 | 498,089 |
| 70207 | University of Va - Academic | 1,148,783 | 36,437 | 19,675 | 16,762 | 1,132,021 |
| 70208 | Vpi & Su - Academic | 1,102,875 | 34,981 | 18,889 | 16,092 | 1,086,783 |
| 70211 | Va Military Institute | 275,708 | 8,745 | 4,722 | 4,023 | 271,685 |
| 70212 | Virginia State University | 298,684 | 9,474 | 5,115 | 4,359 | 294,325 |
| 70213 | Norfolk State University | 367,611 | 11,660 | 6,296 | 5,364 | 362,247 |

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|------------------|---------------------------------------|------------------------------------|--|--|--|--|
| | | 6/30/2021 Net OPEB Liability | FY 2022 LODA OPEB Benefits Expense | 6/30/2021 LODA OPEB Net Position | Net OPEB Liability Due w/in 1 Year | Net OPEB Liability Not Due w/in 1 Year |
| 70214 | Longwood University | 413,562 | 13,117 | 7,083 | 6,034 | 407,528 |
| 70215 | University of Mary Washington | 413,562 | 13,117 | 7,083 | 6,034 | 407,528 |
| 70216 | James Madison University | 1,102,875 | 34,981 | 18,889 | 16,092 | 1,086,783 |
| 70217 | Radford University | 482,489 | 15,304 | 8,263 | 7,041 | 475,448 |
| 70221 | Old Dominion University | 1,033,905 | 32,793 | 17,707 | 15,086 | 1,018,819 |
| 70236 | Va Commonwealth University - Academic | 2,136,781 | 67,774 | 36,596 | 31,178 | 2,105,603 |
| 70241 | Richard Bland College | 482,489 | 15,304 | 8,263 | 7,041 | 475,448 |
| 70242 | Christopher Newport University | 459,513 | 14,575 | 7,870 | 6,705 | 452,808 |
| 70246 | Uva'S College At Wise | 206,781 | 6,559 | 3,541 | 3,018 | 203,763 |
| 70247 | George Mason University | 1,039,682 | 32,977 | 17,806 | 15,171 | 1,024,511 |
| 70280 | Northern Va Community College | 850,100 | 26,963 | 14,559 | 12,404 | 837,696 |
| 70282 | Piedmont Virginia Community College | 68,927 | 2,186 | 1,180 | 1,006 | 67,921 |
| 70283 | J Sargeant Reynolds Community College | 298,684 | 9,474 | 5,115 | 4,359 | 294,325 |
| 70286 | Va Western Community College | 183,805 | 5,830 | 3,148 | 2,682 | 181,123 |
| 70291 | Blue Ridge Community College | 22,976 | 729 | 394 | 335 | 22,641 |
| 70292 | Central Va Community College | 91,903 | 2,915 | 1,574 | 1,341 | 90,562 |
| 70293 | Thomas Nelson Community College | 160,830 | 5,101 | 2,754 | 2,347 | 158,483 |
| 70294 | Southwest Va Community College | 68,927 | 2,186 | 1,180 | 1,006 | 67,921 |
| 70296 | Va Highlands Community College | 91,903 | 2,915 | 1,574 | 1,341 | 90,562 |
| 70297 | Germanna Community College | 45,951 | 1,457 | 787 | 670 | 45,281 |

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|------------------|--|------------------------------------|--|--|--|--|
| | | 6/30/2021 Net OPEB Liability | FY 2022 LODA OPEB Benefits Expense | 6/30/2021 LODA OPEB Net Position | Net OPEB Liability Due w/in 1 Year | Net OPEB Liability Not Due w/in 1 Year |
| 70298 | Lord Fairfax Community College | 321,659 | 10,202 | 5,509 | 4,693 | 316,966 |
| 70299 | Mountain Empire Comm College | 22,976 | 729 | 394 | 335 | 22,641 |
| 70402 | Marine Resources Commission | 1,585,365 | 50,285 | 27,152 | 23,133 | 1,562,232 |
| 70403 | Department of Wildlife Resources | 3,538,340 | 112,229 | 60,600 | 51,629 | 3,486,711 |
| 70716 | Correctional Center For Women | 4,319,512 | 137,006 | 73,979 | 63,027 | 4,256,485 |
| 70718 | Bland Correctional Center | 4,618,196 | 146,480 | 79,094 | 67,386 | 4,550,810 |
| 70733 | Sussex I Correctional Center | 6,571,172 | 208,424 | 112,542 | 95,882 | 6,475,290 |
| 70734 | Sussex II Correctional Center | 6,272,488 | 198,951 | 107,427 | 91,524 | 6,180,964 |
| 70735 | Wallen Ridge Correctional Center | 8,294,391 | 263,082 | 142,055 | 121,027 | 8,173,364 |
| 70737 | St Brides Correctional Center | 4,549,269 | 144,294 | 77,914 | 66,380 | 4,482,889 |
| 70741 | Red Onion Correctional Center | 8,271,415 | 262,353 | 141,661 | 120,692 | 8,150,723 |
| 70743 | Fluvanna Women'S Correctional Center | 5,767,023 | 182,918 | 98,770 | 84,148 | 5,682,875 |
| 70745 | Nottoway Correctional Center | 7,375,364 | 233,932 | 126,315 | 107,617 | 7,267,747 |
| 70747 | Marion Correctional Treatment Center | 3,974,878 | 126,075 | 68,076 | 57,999 | 3,916,879 |
| 70749 | Buckingham Correctional Center | 6,869,856 | 217,898 | 117,657 | 100,241 | 6,769,615 |
| 70752 | State Farm Correctional Complex | 11,465,120 | 363,651 | 196,359 | 167,292 | 11,297,828 |
| 70753 | Deerfield Correctional Center | 6,754,977 | 214,254 | 115,690 | 98,564 | 6,656,413 |
| 70754 | Augusta Correctional Center | 6,571,172 | 208,424 | 112,542 | 95,882 | 6,475,290 |
| 70756 | Department of Corrections-Division Of Institutions | 436,538 | 13,846 | 7,476 | 6,370 | 430,168 |
| 70757 | Western Regional Field Units | 2,940,929 | 93,280 | 50,368 | 42,912 | 2,898,017 |

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|---|--------------------------------------|------------------------------------|--|--|--|--|
| | | 6/30/2021 Net OPEB Liability | FY 2022 LODA OPEB Benefits Expense | 6/30/2021 LODA OPEB Net Position | Net OPEB Liability Due w/in 1 Year | Net OPEB Liability Not Due w/in 1 Year |
| 70761 | Eastern Reg Corr Field Unit | 2,665,221 | 84,536 | 45,646 | 38,890 | 2,626,331 |
| 70767 | Adult Community Service | 3,101,803 | 98,383 | 53,123 | 45,260 | 3,056,543 |
| 70768 | Keen Mtn Correctional Center | 5,560,243 | 176,360 | 95,228 | 81,132 | 5,479,111 |
| 70769 | Greensville Correctional Center | 13,739,711 | 435,796 | 235,315 | 200,481 | 13,539,230 |
| 70770 | Dillwyn Correctional Center | 4,227,610 | 134,091 | 72,405 | 61,686 | 4,165,924 |
| 70771 | Indian Creek Correctional Center | 3,400,442 | 107,855 | 58,238 | 49,617 | 3,350,825 |
| 70772 | Haynesville Correctional Center | 4,756,050 | 150,852 | 81,455 | 69,397 | 4,686,653 |
| 70773 | Coffeewood Correctional Center | 3,216,681 | 102,027 | 55,091 | 46,936 | 3,169,745 |
| 70774 | Lunenburg Correctional Center | 3,928,927 | 124,618 | 67,289 | 57,329 | 3,871,598 |
| 70775 | Pocahontas State Correctional Center | 3,653,219 | 115,873 | 62,567 | 53,306 | 3,599,913 |
| 70776 | Green Rock Correctional Center | 4,158,683 | 131,905 | 71,224 | 60,681 | 4,098,002 |
| 70785 | River North Correctional Center | 4,939,856 | 156,682 | 84,603 | 72,079 | 4,867,777 |
| 70961 | Virginia Capitol Police | 1,677,267 | 53,200 | 28,726 | 24,474 | 1,652,793 |
| 70999 | Alcoholic Beverage Control Bd | 2,205,708 | 69,961 | 37,776 | 32,185 | 2,173,523 |
| Total for All LODA Covered Employers | | \$ 440,991,605 | \$ 13,987,376 | \$ 7,552,697 | \$ 6,434,679 | \$ 434,556,926 |