

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2013

Purpose: During the 2007 General Assembly Session, legislation was passed (*Code of Virginia*, [§2.2-813.2](#)) requiring the State Comptroller to report off-balance sheet financial obligations of the Commonwealth. For purposes of this report, the balance sheet is defined as the Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in accordance with Generally Accepted Accounting Principles (GAAP) and includes both financial statements and notes to the financial statements, both of which contain information concerning the Commonwealth's financial obligations. The CAFR is available on the Department of Account's webpage at http://www.doa.virginia.gov/Financial_Reporting/CAFR/CAFR_Main.cfm. The CAFR amounts reflected below include state agencies, institutions and component units. The component unit amounts exclude Higher Education foundations.

On-Balance Sheet Financial Obligations Defined: In order for the report of off-balance sheet financial obligations to provide meaningful information, it is important for readers to understand the extensive amount of information concerning the Commonwealth's financial obligations already reported on-balance sheet. Some of the more clearly understood of these on-balance sheet financial obligations include the following:

- Bonded debt (\$25.8 billion)
- Notes payable (\$2.2 billion)
- Accounts payable (\$1.8 billion)
- Tax refunds payable (\$376.0 million)

Other on-balance sheet financial obligations that may be less understood include the following:

- Highway project commitments (\$5.0 billion)
- Unfunded pension costs
 - Net Pension Obligation – reported on-balance sheet (\$2.8 billion)
 - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$28.1 billion)
- Tuition benefits payable (\$2.2 billion)
- Operating leases (\$2.1 billion)
- Information Technology Infrastructure Partnership (\$1.6 billion)
- Unfunded Other Post Employment Benefits
 - Net Other Post Employment Benefits – reported on-balance sheet (\$1.1 billion)
 - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$5.4 billion)
- Medicaid payable (\$685.7 million)
- Compensated absences (\$592.5 million)
- Higher education construction commitments (\$568.6 million)
- Car tax refund payable (\$263.0 million)
- Installment purchases (\$192.7 million)
- Lottery prizes (\$172.5 million)
- Mass Transit project commitments (\$166.4 million)
- Capital lease obligations (\$163.9 million)
- Virginia College Savings Plan private equity commitments (\$129.7 million)
- Virginia Port Authority construction contracts (\$75.0 million)
- Wastewater Treatment Projects (\$66.3 million)
- Department of Behavioral Health and Developmental Services construction commitments (\$36.8 million)
- Virginia Employment Commission contractual commitments (\$35.6 million)
- Department of Motor Vehicles contractual commitments (\$33.6 million)
- Department of Forensic Services construction commitments (\$29.6 million)
- Virginia Department of Health contractual commitments (\$27.6 million)

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- Virginia State Police construction commitments (\$21.2 million)
- Jamestown-Yorktown Foundation construction commitments (\$17.9 million)
- Department of Game and Inland Fisheries construction commitments (\$8.7 million)
- Department of Corrections contractual commitments (\$5.9 million)
- Pollution Remediation Obligations (\$3.5 million)

Comprehensive information concerning these on-balance sheet financial obligations is reported in the CAFR.

Off-Balance Sheet Financial Obligations Defined: Certain financial obligations are off-balance sheet (i.e., not included in the CAFR) because they do not meet GAAP liability reporting requirements. To obtain information about these obligations, DOA asked each agency and institution to analyze their financial obligations and provide a listing of such obligations that were excluded from the FY 2013 CAFR. While acknowledging that the list was not all-inclusive, to stimulate agency analyses and elicit the most comprehensive list of off-balance sheet financial obligations possible, agencies and institutions were requested to consider the following list of potential off-balance sheet obligations:

- Construction or other commitment contracts – with or without formal agreements;
- Public-Private Partnership Agreements;
- Federal match requirements;
- Questioned Federal Costs;
- Potential legal case settlements; and
- Court-ordered requirements

Off-Balance Sheet Financial Obligation Exclusions: In order to make this reporting process as efficient as possible, DOA established the following reporting parameters designed to prevent the redundant reporting of information already reported by other central service agencies and to focus the off-balance sheet financial obligations report on unusual or infrequent financial transactions instead of ongoing government operations. First, DOA requested that agencies and institutions exclude financial obligations falling within the *ongoing operations* category. This category includes the Commonwealth's financial obligations stemming from the historical provision of state funding to support services conducted for citizens by state or local government. That is, the financial obligations stemming from the fact that the Commonwealth has historically borne all, or a portion, of the operating cost of government programs such as public education, state prisoner incarceration, and Medicaid, to name but a few, are excluded from the list of off-balance sheet financial obligations reported. These ongoing government programs are included in the Commonwealth's "Six Year Financial Plan," available from the Department of Planning and Budget. Second, DOA requested that agencies and institutions exclude the obligations associated with *deferred maintenance costs*. Agencies may report information on deferred maintenance to the Department of General Services (DGS) using the Facility Inventory Condition and Assessment System (FICAS). Additional information regarding deferred maintenance can be found at <http://www.dgs.virginia.gov/DivisionofEngineeringandBuildings/DirectorsOffice/FICAS/tabid/544/Default.aspx>. As of June 30, 2013, FICAS reports deferred maintenance of \$4.8 billion. However, the Auditor of Public Accounts reported that not all agencies use FICAS as required prior to fiscal year 2011. Additionally, funding for FICAS administration was eliminated beginning with fiscal year 2011, and the use of the system became optional. Therefore, a total amount of deferred maintenance is unavailable. For more information, refer to the *Follow Up on Deferred Maintenance in the Commonwealth* report at <http://www.apa.virginia.gov/reports/FDM09.pdf>.

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In January 2012, the Department of Behavioral Health and Developmental Services (DBHDS) reached a settlement with the U.S Department of Justice involving the latter's investigation of the Commonwealth's training centers for the intellectually disabled. This settlement involves the closing of four training centers over an eight year period. DBHDS will incur costs in the closing process of these facilities and in the transition to community based programs. It is expected that savings will offset some of these costs, but costs and savings amounts cannot be estimated at this time.

Commonwealth Off-Balance Sheet Obligations: The off-balance sheet financial obligations reported by Commonwealth agencies and institutions as of June 30, 2013 total \$503,615,168. **Table A** summarizes the off-balance sheet financial obligations reported by all agencies and institutions. Individual agency and institution totals are provided in the **Table B**. Due to the reporting technicalities associated with the CAFR, **Table A** and **Table B** include clarifying notes for selected items.

Acknowledgments: DOA acknowledges the hard-work and dedication of the agency fiscal staffs that provided information essential in the preparation of this report of off-balance sheet obligations. Since no financial reporting standards exist for off-balance sheet financial obligations, DOA anticipates that the off-balance sheet reporting process will be refined as future reports are prepared after benefiting from constructive comments by users of the report.

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 Report of Off-Balance Sheet Financial Obligations
 Summary by Category
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Table A

Type of Off-Balance Sheet Obligation	Off-Balance Sheet Obligation Amount as of June 30, 2013
Liabilities to Foundations that were Eliminated (1)	299,258,390
Federal Match Requirements	90,894,183
Public-Private Partnership Agreements	66,165,509
Contracts	17,422,104
Commitment Obligations	14,174,241
Reimbursement Claims	13,754,920
Other Commitment Contracts	1,007,849
Right of Way Obligations	606,948
Legal Cases	279,857
Questioned Federal Costs	51,167
Grand Total	503,615,168

Note 1: For CAFR reporting purposes, the financial activity for the higher education institution and the related foundation are combined into one column. In order to prevent duplication, the significant activity between the higher education institution and the related foundations is excluded from the CAFR. These amounts are being included in this schedule.

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Table B

Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2013
128	VIRGINIA VETERANS CARE CENTER	Commitment Obligations	Construction Grant App submitted for an Emergency Generator & Resident Wandering System in the amount of \$1,129,721.	608,311
128	VIRGINIA VETERANS CARE CENTER	Commitment Obligations	Construction Grant App submitted for a fire alarm, security camera and communication system in the amount of \$446,351.00 - Notification of available grant funds was received 12/27/13	156,223
128 Total				764,534
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirements for NCHIP grants	12,720
156 Total				12,720
182	VIRGINIA EMPLOYMENT COMMISSION	Commitment Obligations	Trade Act program provides training for eligible participants who are unemployed due to foreign trade.	2,043,518
182 Total				2,043,518
197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	Federal Match Requirements	School Nutrition	5,801,932
197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	Federal Match Requirements	Adult Education Grant	3,531,800
197 Total				9,333,732
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	Career & Technical	1,508,734

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2013
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	School Nutrition	172,570
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	DMV Grant	48,807
201 Total				1,730,111
204	The College of William and Mary (including Richard Bland College and Virginia Institute of Marine Science)	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	24,672,816
204 Total				24,672,816
207	University of Virginia (including UVA Medical Center and UVA's College at Wise)	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	45,020,881
207 Total				45,020,881
208	Virginia Polytechnic Institute and State University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	133,134,000
208 Total				133,134,000
211	Virginia Military Institute	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	44,620
211 Total				44,620
212	Virginia State University	Federal Match Requirements	Federal Grants	247,304

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212	Virginia State University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	37,533
212 Total				284,837
213	Norfolk State University	Commitment Obligations	Construction Commitments	9,734,207
213	Norfolk State University	Commitment Obligations	Interest Commitments	1,207,403
213	Norfolk State University	Commitment Obligations	Lease Commitments	86,183
213 Total				11,027,793
215	University of Mary Washington	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	921,566
215	University of Mary Washington	Federal Match Requirements	CWS/SEOG/SBDC	147,156
215 Total				1,068,722
217	Radford University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	27,086
217 Total				27,086
222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contracts	Signed contract amount net of credits (\$2,110,200) plus all contract modifications (\$1,145,475), less total payments (\$3,161,775) through 06/30/13.	93,900
222 Total				93,900

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2013
236	Virginia Commonwealth University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	32,687,143
236 Total				32,687,143
242	Christopher Newport University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	5,936
242 Total				5,936
247	George Mason University	Public-Private Partnership Agreements	Commitment for capital lease for Prince William Campus- Lab Building	66,165,509
247	George Mason University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	62,706,809
247	George Mason University	Federal Match Requirements	Cost sharing commitments on signed federal grants	5,694,260
247	George Mason University	Questioned Federal Costs	Intelligence Advanced Research Projects Activity - \$28,941, Dept of Justice - \$17,052, Defense Threat Reduction Agency - \$5,174	51,167
247 Total				134,617,745
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Federal Match Requirements	Remaining match requirement from VR grant	3,545,471
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Federal Match Requirements	Remaining match requirement from OAA funding	259,069

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262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Federal Match Requirements	Remaining match requirement from LifeSpan Respite grant funding	46,648
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Federal Match Requirements	Remaining match requirement from in-service training grant	2,069
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Federal Match Requirements	Remaining match requirement from in-service training grant	761
262 Total				3,854,018
301	DEPT OF AGRICULTURE & CONSUMER SERVICES	Commitment Obligations	Implementation of Food Safety Software Application.	300,000
301 Total				300,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Greenbackville Harbor Enhancements	225,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Enhancing SAV Habitat in Chesapeake Bay & VA Rivers	148,286
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Chincoteague Historic Bridge Fishing Pier	129,083
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	Hatchery Water Quality Study	67,030
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Catch Assessment, Yr 20 2013	60,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Recreational Game Fish Tagging Program 2013, YR 19	54,939
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Mark Recap, Seg 26	37,308
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Trawl Survey, Seg 16	32,600

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402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Am Shad, Seg 16	30,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Product Development for Cownose Ray, Yr 6	27,950
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Monitoring Relative Abundance of YOY Amer Eel Yr 12	25,986
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Monitoring American Eel Yr 12	25,985
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Juv Striped Bass, Seg 25	20,792
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Am Shad, Seg 16	15,458
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Improving Stock Assessment of Weakfish, Yr 4	15,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Male Cownose Ray Movement in Chesapeake Bay	13,062
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Youth Development "Hooked On Fishing", Yr 6	12,960
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Boat Scarring effects on SAV in VA, Yr 13	11,300
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Boat Scarring Effects on SAV in VA, Yr 13	11,300
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Tilefish Grouper, Seg 3	9,276
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Sunshine Children's Fishing Program, Yr 11	7,725

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402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Knights of Columbus Annual Kids Fishing Day	7,453
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Hope House & Oak Grove Nursing Home Fishing Excursions	5,350
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Weakfish Stock Assessment	5,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Tilefish Grouper, Seg 2	2,857
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Chincoteague - CICBA "Take A Kid Fishing Day"	2,089
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Adult Atlantic Menhaden Survey Design	2,059
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Saxis & Morley's Wharf Fishing Piers Youth Fishing, Yr 12	2,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Enhancing Submerged SAV Habitat, Yr 16	1
402 Total				1,007,849
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Exhibit Design services for Yorktown Museum Capital Project	1,059,170
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Audio Visual Production services for Yorktown Museum Capital Project	927,606
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Security System installation for Yorktown Museum Capital Project	357,587
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Architect and Engineering services for Yorktown Museum Capital Project	246,317
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Architect Services for Yorktown Museum Outdoor Interpretive Areas Capital Project	162,576

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425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Inspection and Testing services for Yorktown Museum Capital Project	57,582
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	LEED Energy and Environmental Services for Yorktown Museum Capital Project	57,047
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Architect Services for Jamestown Settlement Sound Wall Capital Project	13,467
425 Total				2,881,352
440	DEPARTMENT OF ENVIRONMENTAL QUALITY	Reimbursement Claims	Fund provides reimbursement to eligible homeowners / operators for a portion of potentially high costs of mitigating public health and environmental risks	13,754,920
440 Total				13,754,920
501	DEPARTMENT OF TRANSPORTATION	Right of Way Obligations	Acquire Land for VDOT road projects	606,948
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	VDOT defendant in lawsuits	279,857
501 Total				886,805
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.468 Safe Drinking Water Award Period 7/1/11-6/30/17	5,569,799
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.917 Ryan White Title II Award Period 4/1/13 - 3/31/14	1,081,445
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.432 State Public Water System Award Period 7/1/13 - 6/30/2014	683,774

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601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.074 Public Health Preparedness & Response for BT Award Period 7/1/13 - 6/30/14	527,841
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.235 Abstinence Education Award Period 8/2/11 - 9/30/13	305,451
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.283 National Cancer Prevention Award Period 6/30/2013 - 6/29/2014	268,773
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.236 Oral Health Workforce Activities Award Period 9/1/12 - 8/31/13	74,425
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.616 Clean Vessel Pumpout Award Period 12/1/10-12/31/13	61,728
601	DEPARTMENT OF HEALTH	Commitment Obligations	Indemnification Fund Claim - Payments required when VDH has been found liable for failing septic systems	38,396
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Sport Fish and Boating Program Administration Cost CFDA 15.616 Award Period 4/1/12 - 10/31/14	2,359
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.622 Boating Infrastructure Grant Administration Award Period 1/24/11 - 10/31/14	473
601 Total				8,614,464
702	DEPT FOR THE BLIND & VISION IMPAIRED	Federal Match Requirements	Remaining match requirement	2,238,821

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702	DEPT FOR THE BLIND & VISION IMPAIRED	Federal Match Requirements	Remaining match requirement	303,811
702 Total				2,542,632
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Haley Builders Construction of new building Hanover JCC	714,747
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA-Dewberry-new school & infirmary RDC	200,028
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	CEGG Assoc-HVAC design Fisher/Jackson Cottage Bon Air JCC	52,634
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	CEGG Assoc-HVAC design Carroll Cottage Bon Air JCC	40,076
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA-Dewberry-final design phase Pamunkey River Slope Erosion Project	36,463
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental	27,052
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Spectrum Design-A&E services water pipe replacement Hanover JCC	25,928
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Communications Specialist-installation of electric heaters Oak Ridge	25,830
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Vickers Architecture-design for roof replacement Beaumont	24,292
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Consultants-roof inspections	21,395
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Mosley Architects-expansion fire alarm & sprinkler Bon Air JCC	19,015
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental	14,133
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	LRG Construction-site remediation Barrett JCC	10,500

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777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA Dewberry-design Services propane gas supply Beaumont JCC	8,772
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Pond & CEGG-A&E services Hanover JCC	7,829
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Consultants-roof inspections Hanover JCC	5,840
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Green/Pederson-expansion fire & sprinkler Bon Air JCC	5,415
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Atlantic Industrial	4,785
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA Dewberry	4,429
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Ty's Hauling & Paving	3,775
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	CEGG Assoc-A&E Services Hanover JCC	2,999
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA-Dewberry-design perimeter road RDC	2,368
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA-Dewberry-design reroofing Hanover	2,323
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	LRG Construction-site remediation Barrett JCC	2,300
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden	2,289
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Mosley Architects-Electric heater & dryer venting Oak Ridge	1,757
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden-monitor underground storage tanks Cedar Lodge	1,450
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Zannino Engineering-sink hole repair Hanover JCC	512
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Reco Biotechnology	367

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777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Jacobs Consulting	200
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden-locate underground utilities	50
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden-DEQ Soil test Hanover JCC	13
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden-DEQ services Beaumont JCC	1
777 Total				1,269,567
778	DEPARTMENT OF FORENSIC SCIENCE	Contracts	Expansion of Western lab	12,345,521
778	DEPARTMENT OF FORENSIC SCIENCE	Contracts	Renovation of Eastern lab	645,518
778	DEPARTMENT OF FORENSIC SCIENCE	Contracts	Expansion of Northern lab	65,719
778	DEPARTMENT OF FORENSIC SCIENCE	Federal Match Requirements	2013 Byrne Justice Assistance Grant Program (JAG) 41401 & 41301	3,370
778 Total				13,060,128
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant App submitted for New 240-New Bed Nursing Home in Hampton VA	28,500,000
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant App submitted for New 240-New Bed Nursing Home in Fairfax VA	28,500,000
912 Total				57,000,000
934	Innovation and Entrepreneurship Investment Authority (including Center for Innovative Technology)	Federal Match Requirements	Federal Match requirements on Grant SBAHQ-12-G-0018, Grant 51-50-M09070 (on this grant, match to be met by CIT subawardees and other organizations)	903,096
934 Total				903,096
960	DEPARTMENT OF FIRE PROGRAMS	Federal Match Requirements	Burn Building Grant Program	849,716

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960	DEPARTMENT OF FIRE PROGRAMS	Contracts	Burn Building Grant Program	120,527
960 Total				970,243
Grand Total				503,615,168

Note 1: For CAFR reporting purposes, the financial activity for the higher education institution and the related foundations are combined into one column. In order to prevent duplication, the significant activity between the higher education institution and related foundations is excluded from the CAFR. These amounts are being included in this schedule.