

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2015

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 (\$26.3 billion)
- Accounts payable (\$2.2 billion)
- Notes payable (\$2.1 billion)
- Tax refunds payable (\$452.9 million)

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

- Net Pension Liability – reported on-balance sheet (\$6.8 billion)
- Highway project commitments (\$3.6 billion)
- Tuition benefits payable (\$2.1 billion)
- Operating leases (\$1.9 billion)
- Unfunded Other Post Employment Benefits
 - Net Other Post Employment Benefits – reported on-balance sheet (\$1.5 billion)
 - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$5.3 billion)
- Information Technology Infrastructure Partnership (\$1.1 billion)
- Higher education construction commitments (\$762.8 million)
- Medicaid payable (\$657.0 million)
- Compensated absences (\$609.8 million)
- Mass Transit project commitments (\$315.2 million)
- Department of Corrections contractual commitments (\$270.4 million)
- Car tax refund payable (\$263.0 million)
- Virginia College Savings Plan private equity commitments (\$240.0 million)
- Installment purchases (\$177.2 million)
- Capital lease obligations (\$141.1 million)
- Lottery prizes (\$136.2 million)
- Wastewater Treatment Projects (\$102.6 million)
- Virginia Port Authority construction contracts (\$93.6 million)
- Department of Behavioral Health and Developmental Services construction commitments (\$45.4 million)
- Department of General Services construction commitments (\$33.8 million)
- Department of Motor Vehicles contractual commitments (\$31.8 million)
- Virginia Department of Health contractual commitments (\$26.4 million)
- Virginia Employment Commission contractual commitments (\$17.2 million)

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- Department of Conservation and Recreation construction commitments (\$15.4 million)
- Department of Forensic Science construction commitments (\$13.6 million)
- Pollution Remediation Obligations (\$12.0 million)
- Department of Veterans Services construction commitments (\$7.7 million)
- Jamestown-Yorktown Foundation construction commitments (\$7.3 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 2015 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, 2015, FICAS reports deferred maintenance of \$5.7 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. It remains a possibility that DBHDS will be named in litigation resulting from the investigation. At this time, an estimate of potential liability cannot be provided. DBHDS will also 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. Northern Virginia Training Center, Southwest Virginia Training Center, and Central Virginia Training Center are scheduled for closure in 2016, 2018, and 2020, respectively.

Commonwealth Off-Balance Sheet Obligations: The off-balance sheet financial obligations reported by Commonwealth agencies and institutions as of June 30, 2015 total \$363,509,091. **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
 As of June 30, 2015

Table A

| Type of Off-Balance Sheet Obligation | Off-Balance Sheet Obligation Amount as of June 30, 2015 |
|---|---|
| Liabilities to Foundations that were Eliminated | 284,343,055 |
| Federal Match Requirements | 56,279,994 |
| Reimbursement Claims | 10,599,855 |
| Commitment Obligations | 6,639,322 |
| Contracts | 2,747,780 |
| Other Commitment Contracts | 2,127,246 |
| Right of Way Obligations | 720,200 |
| Legal Cases | 51,639 |
| Grand Total | 363,509,091 |

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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 Detail by Agency
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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, 2015 |
|------------------|---|--------------------------------------|---|---|
| 128 | VIRGINIA VETERANS CARE CENTER | Federal Match Requirements | Construction Grant App submitted for an Emergency Generator & Resident Wandering System in the amount of \$1,498,845.16 | 112,648 |
| 128 Total | | | | 112,648 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 2014-RU-BX-K033 (Microfilm/Microfiche Conversion) | 144,603 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 2014-RU-BX-K033 (Scan Commitment & Protective Orders) | 36,385 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 2013-DG-BX-K018 (2013 NCHIP Scan Orders) | 18,312 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for 2014-RU-BX-K033 (2014 Missing Dispositions) | 12,133 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 2013-DG-BX-K018 (2013 Missing NICS Dispositions) | 5,730 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 2012-RU-BX-K006 (2012 NCHIP SCV) | 3,143 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 15-B2895AD11 (Bloodstain Evidence Collection) | 2,149 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 2013-DG-BX-K018 (2013 NCHIP Missing Dispositions) | 1,331 |
| 156 Total | | | | 223,786 |
| 199 | DEPARTMENT OF CONSERVATION AND RECREATION | Federal Match Requirements | Chesapeake Conservation Corps | 125,511 |
| 199 | DEPARTMENT OF CONSERVATION AND RECREATION | Federal Match Requirements | Community Assistance Program-State Support Services Element | 53,870 |

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| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2015 |
|------------------|--|---|---|---|
| 199 | DEPARTMENT OF CONSERVATION AND RECREATION | Federal Match Requirements | Hurricane Sandy Disaster Grant | 8,754 |
| 199 | DEPARTMENT OF CONSERVATION AND RECREATION | Federal Match Requirements | Integration of At-risk and Range Restricted Species, Models and Strategic Conservation Info | 7,046 |
| 199 | DEPARTMENT OF CONSERVATION AND RECREATION | Federal Match Requirements | Rare Cave Beetles | 1,500 |
| 199 Total | | | | 196,681 |
| 201 | DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS | Federal Match Requirements | School Nutrition | 46,551 |
| 201 Total | | | | 46,551 |
| 204 | The College of William and Mary (including Richard Bland College and Virginia Institute of Marine Science) | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 23,473,158 |
| 204 Total | | | | 23,473,158 |
| 207 | University of Virginia (including UVA Medical Center and UVA's College at Wise) | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 50,953,948 |
| 207 Total | | | | 50,953,948 |
| 208 | Virginia Polytechnic Institute and State University | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 78,581,000 |
| 208 Total | | | | 78,581,000 |
| 211 | Virginia Military Institute | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 51,294 |
| 211 Total | | | | 51,294 |
| 212 | Virginia State University | Federal match requirements | Federal Grants | 202,965 |
| 212 Total | | | | 202,965 |

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| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2015 |
|------------------|--|---|---|---|
| 214 | Longwood University | Commitment Obligations | Construction Commitments not previously reported | 6,478,187 |
| 214 Total | | | | 6,478,187 |
| 215 | University of Mary Washington | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 4,817,956 |
| 215 | University of Mary Washington | Federal Match Requirements | SBDC, SEOG, FCWS, STEREPS & UMW Monroe Papers | 262,756 |
| 215 Total | | | | 5,080,712 |
| 216 | James Madison University | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 1,421,468 |
| 216 Total | | | | 1,421,468 |
| 217 | Radford University | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 452,709 |
| 217 Total | | | | 452,709 |
| 236 | Virginia Commonwealth University | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 4,605,477 |
| 236 Total | | | | 4,605,477 |
| 247 | George Mason University | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 119,983,140 |
| 247 | George Mason University | Federal match requirements | Cost sharing commitments on signed federal grants | 4,425,488 |
| 247 Total | | | | 124,408,628 |
| 260 | Virginia Community College System (including System Office and Community Colleges) | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 2,905 |
| 260 Total | | | | 2,905 |

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| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2015 |
|------------------|--|--------------------------------------|--|---|
| 262 | DEPARTMENT FOR AGING & REHABILITATIVE SERVICES | Federal Match Requirements | Remaining match requirement (HR126A150069) | 5,649,964 |
| 262 | DEPARTMENT FOR AGING & REHABILITATIVE SERVICES | Contracts | AWARE Support Services Contract 10/01/15 - 09/30/19 | 1,357,381 |
| 262 | DEPARTMENT FOR AGING & REHABILITATIVE SERVICES | Contracts | PeerPlace Maintenance contract 10/01/15-09/30/19 | 798,364 |
| 262 | DEPARTMENT FOR AGING & REHABILITATIVE SERVICES | Federal Match Requirements | LifeSpan Respite grant. Remaining match requirement | 26,458 |
| 262 Total | | | | 7,832,167 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Enhancing SAV Habitat in Chesapeake Bay & VA Rivers | 122,476 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - King & Queen County Recreational Fishing Pier | 121,647 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | WB -ChesMMAP 130R11 cc639 | 84,703 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Striped Bass Recruitment: Tracking Decadal Changes | 78,022 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Recreational Game Fish Tagging Program 2015, YR 21 | 77,424 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | WB -Trawl Survey 104R20 cc640 | 71,987 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Speckled Trout in VA, Are They Distinct | 62,853 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Speckled Trout in VA, Are Genetic Differences Temporally Stable | 62,791 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Catch Assessment, Yr 22 2015 | 60,000 |

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|------------------|-----------------------------|--------------------------------------|--|---|
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Distinctiveness of Tautog of the Coast of VA | 54,634 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | WB -Am Shad 116R18 cc637 | 44,988 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | MIF - Biological Monitoring of River Herring in Virginia | 40,000 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | WB - Mark Recapture 77R28 cc634 | 37,356 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Monitoring Relative Abundance of YOY Amer Eel Yr 14 | 29,765 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | MIF - Monitoring American Eel Yr 14 | 29,765 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | WB -Juv Striped Bass 87R27 cc638 | 21,536 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Boat Scarring effects on SAV in VA, Yr 15 | 11,000 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | MIF - Boat Scarring Effects on SAV in VA, Yr 15 | 11,000 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Prey Selectivity of Key Sportfishes in Chesapeake Bay | 9,968 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - Weakfish Stock Assessment - VA Tech, Yr 2 | 7,758 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF - 2015 Saxis/Morley's Wharf Fishing Piers Youth Fishing , Yr 14 | 2,000 |
| 402 Total | | | | 1,041,673 |

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|------------------|-------------------------------------|--------------------------------------|--|---|
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | Architect services for Yorktown Outside Areas, Signage & Amenities | 117,804 |
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | Design and planning services for Jamestown Settlement Exhibit | 93,950 |
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | Jamestown Settlement railway removal and dredging in the secondary basin adjacent to the pier | 6,600 |
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | Architect services for replacement of main dock shelter roof | 2,807 |
| 425 Total | | | | 221,161 |
| 440 | DEPARTMENT OF ENVIRONMENTAL QUALITY | Reimbursement Claims | Fund provides reimbmt to eligible homeowners / operators for a portion of potentially high costs of mitigating public health and environmental risks | 10,599,855 |
| 440 Total | | | | 10,599,855 |
| 501 | DEPARTMENT OF TRANSPORTATION | Right of Way Obligations | Pending payments for construction right of way | 720,200 |
| 501 | DEPARTMENT OF TRANSPORTATION | Legal Cases | Payments for construction claims | 51,639 |
| 501 Total | | | | 771,839 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 66.468 Safe Drinking Water Award Period 7/1/13-6/30/18 | 5,508,595 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 93.917 Ryan White Title II Award Period 4/1/15 - 3/31/16 | 5,329,157 |

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|------------------|--------------------------------|--------------------------------------|---|---|
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 66.432 State Public Water System Award Period 7/1/15 - 6/30/2016 | 639,059 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 93.074 Public Health Preparedness & Response for BT Award Period 7/1/15 - 6/30/16 | 378,962 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 93.283 National Cancer Prevention II Award Period 6/30/15-6/29/16 | 201,211 |
| 601 | DEPARTMENT OF HEALTH | Commitment Obligations | Amounts due to localities resulting from unspent Cooperative Agreement Funding | 161,135 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 66.032 EPA Indoor Radon Award Period 10/1/14-10/4/17 | 130,334 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 15.616 Clean Vessel Pumpout Award Period 12/1/14-12/31/16 | 60,000 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 15.622 Administration of Boating Infrastructure Award Period 9/5/13-12/31/15 | 3,333 |
| 601 Total | | | | 12,411,786 |
| 706 | WESTERN STATE HOSPITAL | Other commitment contracts | Automated Pharmacy system Maintenance | 1,085,573 |
| 706 Total | | | | 1,085,573 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | PSA-Dewberry-new school & Infirmary RDC | 200,028 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Virtexco Corp-Fire Safety Upgrades Bon Air JCC | 50,418 |

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|---------------|--------------------------------|--------------------------------------|---|---|
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Austin Brockenbrough & Assoc-Design for fire alarm system Hanover JCC | 43,178 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Spectrum Design-A&E services water pipe replacement Hanover JCC | 25,928 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Dewberry-Plans for Hanover Dining hall | 8,142 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | France Env-Asbestos & Lead Abatement Bon Air JCC | 7,074 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | PSA-Dewberry-design services propane gas supply Beaumont JCC | 7,062 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Cornerstone Architects-ADA Improvements Hanover JCC | 6,797 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Wes Worsham Fire Protection-Emergency sprinkler repairs-Bon Air JCC | 6,409 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Roof Consultants-Roof inspections Hanover JCC | 5,840 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | CEGG-A&E Services Hanover JCC | 2,999 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Ballou Justice Upton Architects-New Roof New RDC JCC | 1,908 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Draper Aden-monitor underground storage tanks Cedar Lodge | 1,450 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Mosley Architects-expansion fire alarm & Sprinkler Bon Air JCC | 1,149 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Vickers Architecture-Roof Replacement Bon Air And Beaumont JCC | 855 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Zannino Engineering-sink hole repair Hanover JCC | 512 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Apex Companies-removal of underground storage tank Beaumont JCC | 500 |

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| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | POND/CEGG-A&E services Hanover JCC | 429 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | France Env-Asbestos & Lead Abatement New RDC JCC | 170 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | France Env-Asbestos & Lead Abatement Beaumont JCC | 26 |
| 777 Total | | | | 370,874 |
| 912 | DEPARTMENT OF VETERANS SERVICES | Federal Match Requirements | Construction Grant App submitted for New 240- New Bed Nursing Home in Fairfax VA | 16,707,162 |
| 912 | DEPARTMENT OF VETERANS SERVICES | Federal Match Requirements | Construction Grant App submitted for New 240- New Bed Nursing Home in Hampton VA | 16,126,250 |
| 912 Total | | | | 32,833,412 |
| 934 | Innovation and Entrepreneurship Investment Authority (including Center for Innovative Technology) | Federal match requirements | Federal Match requirements on Grant SBAHQ-14-G-0038 (on this grant, match to be met by CIT subawardees and other organizations) | 48,634 |
| 934 Total | | | | 48,634 |
| Grand Total | | | | 363,509,091 |

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.