

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2016

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/reports.shtml#CAFR>. 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 (\$26.5 billion)
- Accounts payable (\$2.2 billion)
- Notes payable (\$2.0 billion)
- Tax refunds payable (\$439.7 million)

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

- Net Pension Liability – reported on-balance sheet (\$7.4 billion)
- Highway project commitments (\$3.2 billion)
- Tuition benefits payable (\$2.0 billion)
- Operating leases (\$1.9 billion)
- Unfunded Other Post Employment Benefits
 - Net Other Post Employment Benefits – reported on-balance sheet (\$1.7 billion)
 - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$5.3 billion)
- Department of Corrections construction and non-construction commitments (\$811.1 million)
- Medicaid payable (\$726.1 million)
- Information Technology Infrastructure Partnership (\$650.0 million)
- Compensated absences (\$620.1 million)
- Higher education construction commitments (\$585.1 million)
- Mass Transit project commitments (\$293.1 million)
- Car tax refund payable (\$263.0 million)
- Installment purchases (\$159.7 million)
- Virginia College Savings Plan private equity commitments (\$157.3 million)
- Virginia Port Authority construction contracts (\$145.4 million)
- Lottery prizes (\$129.9 million)
- Capital lease obligations (\$123.3 million)
- Wastewater Treatment Projects (\$77.7 million)
- Virginia Department of Health contractual commitments (\$34.3 million)
- Department of Motor Vehicles contractual commitments (\$28.2 million)
- Virginia Employment Commission commitments (\$26.5 million)
- Department of General Services construction commitments (\$18.2 million)
- Department of Environmental Quality commitments (\$16.3 million)
- Department of Forensic Science construction commitments (\$13.9 million)

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2016

- Pollution Remediation Obligations (\$11.3 million)
- Department of Behavioral Health and Developmental Services contractual commitments (\$11.2 million)
- Enterprise Applications (Internal Service Fund) Cardinal upgrade commitments (\$9.0 million)
- Department of Military Affairs construction commitments (\$8.7 million)
- Wilson Workforce and Rehabilitation Center construction commitments (\$7.3 million)
- Virginia Wireless E-911 outstanding grants awarded (\$6.0 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 2016 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). As of June 30, 2016, FICAS reports deferred maintenance of \$6.9 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>.

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2016

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. Effective March 31, 2016, Northern Virginia Training Center was closed. Southwest Virginia Training Center and Central Virginia Training Center are scheduled for closure in 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, 2016 total \$395,143,662. **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.

Commonwealth of Virginia
 Department of Accounts
 Report of Off-Balance Sheet Financial Obligations
 Summary by Category
 As of June 30, 2016

Table A

| Type of Off-Balance Sheet Obligation | Off-Balance Sheet Obligation Amount as of June 30, 2016 |
|---|---|
| Liabilities to Foundations that were Eliminated | 319,029,417 |
| Federal Match Requirements | 63,183,225 |
| Contracts | 6,514,105 |
| Legal Cases | 2,806,992 |
| Other Commitment Contracts | 1,971,727 |
| Non-Federal Match Requirements | 986,838 |
| Right of Way Obligations | 651,358 |
| Grand Total | 395,143,662 |

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.

Commonwealth of Virginia
 Department of Accounts
 Report of Off-Balance Sheet Financial Obligations
 Detail by Agency
 As of June 30, 2016

Table B

| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2016 |
|------------------|---|--------------------------------------|--|---|
| 154 | DEPARTMENT OF MOTOR VEHICLES | Legal Cases | Three federal litigation cases, same incident. Judges opinion was issued for one case in FY17 (this is on appeal). | 399,193 |
| 154 Total | | | | 399,193 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 2014-RU-BX-K033 | 193,121 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant FM-MCG-0258-15-01-00 | 46,304 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 2015-RU-BX-K019 | 46,231 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant FM-MHP-0216-15-01-00 | 36,852 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 2013-DG-BX-K018 | 13,788 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 16-C2895AD14 | 6,099 |
| 156 | DEPARTMENT OF STATE POLICE | Federal Match Requirements | Agency match requirement for Grant 15-B2895AD11 | 82 |
| 156 Total | | | | 342,477 |
| 199 | DEPARTMENT OF CONSERVATION AND RECREATION | Federal Match Requirements | Community Assistance Program State Support Services Element | 53,870 |
| 199 | DEPARTMENT OF CONSERVATION AND RECREATION | Federal Match Requirements | Belle Isle State Park Access Enhancements and Va CAJO Trailhead Signage | 9,320 |

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
Detail by Agency
As of June 30, 2016

| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2016 |
|------------------|--|---|---|---|
| 199 | DEPARTMENT OF CONSERVATION AND RECREATION | Federal Match Requirements | Integration of At-Risk and Range Restricted Species Models and Strategic Conservation Information | 7,046 |
| 199 | DEPARTMENT OF CONSERVATION AND RECREATION | Federal Match Requirements | Rare Cave Beetles | 1,500 |
| 199 Total | | | | 71,736 |
| 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 | 22,837,054 |
| 204 Total | | | | 22,837,054 |
| 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 | 50,116,704 |
| 207 Total | | | | 50,116,704 |
| 208 | Virginia Polytechnic Institute and State University | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 74,689,000 |
| 208 Total | | | | 74,689,000 |
| 211 | Virginia Military Institute | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 44,748 |
| 211 Total | | | | 44,748 |
| 212 | Virginia State University | Federal match requirements | Federal Grants | 118,334 |
| 212 Total | | | | 118,334 |

Commonwealth of Virginia
 Department of Accounts
 Report of Off-Balance Sheet Financial Obligations
 Detail by Agency
 As of June 30, 2016

| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2016 |
|------------------|--|---|---|---|
| 215 | University of Mary Washington | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 379,567 |
| 215 | University of Mary Washington | Federal Match Requirements | SBDC, SEOG, FCWS, STEREPS, UMW Monroe Papers | 252,354 |
| 215 Total | | | | 631,921 |
| 217 | Radford University | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 342,281 |
| 217 Total | | | | 342,281 |
| 236 | Virginia Commonwealth University | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 55,792,069 |
| 236 Total | | | | 55,792,069 |
| 247 | George Mason University | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 114,826,194 |
| 247 | George Mason University | Federal match requirements | Cost sharing commitments on signed federal grants | 3,005,866 |
| 247 | George Mason University | Non-Federal Match Requirements | Cost sharing commitments on signed non-federal grants | 986,838 |
| 247 Total | | | | 118,818,898 |
| 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 | 1,800 |
| 260 Total | | | | 1,800 |
| 262 | DEPARTMENT FOR AGING & REHABILITATIVE SERVICES | Federal Match Requirements | Remaining match requirement (HR126A150069) | 9,083,372 |

Commonwealth of Virginia
 Department of Accounts
 Report of Off-Balance Sheet Financial Obligations
 Detail by Agency
 As of June 30, 2016

| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2016 |
|------------------|--|--------------------------------------|---|---|
| 262 | DEPARTMENT FOR AGING & REHABILITATIVE SERVICES | Contracts | AWARE Support Services Contract 10/01/15 - 09/30/19 | 1,032,931 |
| 262 | DEPARTMENT FOR AGING & REHABILITATIVE SERVICES | Contracts | PeerPlace Maintenance contract 10/01/15-09/30/19 | 598,773 |
| 262 | DEPARTMENT FOR AGING & REHABILITATIVE SERVICES | Legal Cases | Legal claim | 24,179 |
| 262 Total | | | | 10,739,255 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF Fox Hill Boat Landing | 137,500 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF King/Queen Cnty Fishing Pier | 121,647 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF West Point Landing Renovations | 120,545 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | WB -ChesMMAP 130R12 cc644 | 82,915 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF Recreational Game Fish Tagging Program | 79,739 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF Enhancing SAV Habitat in CB | 61,503 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF Town Point Boat Landing | 61,265 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | WB - Mark Recapture F77R29 cc642 | 56,615 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF Striped Bass Recruitment | 49,586 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF Speckled Trout in VA/Genetic Differences | 46,686 |

Commonwealth of Virginia
 Department of Accounts
 Report of Off-Balance Sheet Financial Obligations
 Detail by Agency
 As of June 30, 2016

| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2016 |
|------------------|-------------------------------|--------------------------------------|--|---|
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | WB - American Shad F116R19 cc646 | 44,881 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | MIF Monitoring River Herring in VA | 40,000 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF Monitoring Relative Abundance of YOY Eel | 25,517 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | MIF Monitoring Relative Abundance of YOY Eel | 23,480 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | WB - Juv Striped Bass F87R28 cc 645 | 22,783 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | WB - Trawl Survey F10420 cc640 | 17,996 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF Boat Scarring Effects | 11,000 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | MIF Boat Scarring Effects | 11,000 |
| 402 | MARINE RESOURCES COMMISSION | Other Commitment Contracts | SWRF Speckled Trout in VA | 8,621 |
| 402 Total | | | | 1,023,279 |
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | Yorktown Outside Areas, Signage & Amenities | 2,493,946 |
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | Lighting and AV Technology JS Exhibit Renovation and Refresh | 334,830 |
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | Digital/mobile services | 170,279 |
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | Architect services for Yorktown Outside Areas, Signage & Amenities | 81,151 |

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
Detail by Agency
As of June 30, 2016

| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2016 |
|------------------|-------------------------------|--------------------------------------|--|---|
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | Design services for Jamestown Settlement Gallery Refresh | 79,237 |
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | JS Amenities Building Roof Replacement | 41,865 |
| 425 | JAMESTOWN-YORKTOWN FOUNDATION | Contracts | Replace Continental Army Artillery | 19,487 |
| 425 Total | | | | 3,220,795 |
| 501 | DEPARTMENT OF TRANSPORTATION | Legal Cases | Payments for construction claims | 2,383,620 |
| 501 | DEPARTMENT OF TRANSPORTATION | Right of Way Obligations | Pending payments for construction right of way | 651,358 |
| 501 Total | | | | 3,034,978 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 93.917 Ryan White Award Period 4/1/2016 - 3/31/2017 | 9,915,382 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 66.468 Safe Drinking Water FFY 2015 Award Period 7/1/15-6/30/18 | 5,416,890 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 93.074 Public Health Preparedness & Response for BT Award Period 7/1/16-6/30/17 | 777,956 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 66.432 State Public Water System Supervision Award Period 7/1/16-6/30/17 | 640,114 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 93.217 Family Planning Project Award Period 5/1/16-3/31/17 | 400,000 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 93.283 National Cancer Prevention II Award Period 6/30/16-6/29/17 | 203,422 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 66.032 EPA Indoor Radon Award Period 10/1/14-9/30/17 | 76,720 |

Commonwealth of Virginia
 Department of Accounts
 Report of Off-Balance Sheet Financial Obligations
 Detail by Agency
 As of June 30, 2016

| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2016 |
|------------------|---|--------------------------------------|--|---|
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 15.616 Clean Vessel Pumpout Program - V8-D-1 Award Period 12/1/14-12/2017 | 26,813 |
| 601 | DEPARTMENT OF HEALTH | Federal Match Requirements | Federal Grant CFDA 93.235 Abstinence Education Program 10/1/14-9/30/16 | 18,377 |
| 601 Total | | | | 17,475,674 |
| 706 | WESTERN STATE HOSPITAL | Other commitment contracts | Automated Pharmacy System Maintenance Contract | 948,448 |
| 706 Total | | | | 948,448 |
| 711 | VIRGINIA CORRECTIONAL ENTERPRISES | Contracts | Office modifications/construction | 1,100,000 |
| 711 Total | | | | 1,100,000 |
| 739 | SOUTHERN VIRGINIA MENTAL HEALTH INSTITUTE | Contracts | CIP contract between SVMHI and Tune and Toler | 113,650 |
| 739 Total | | | | 113,650 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | PSA Dewberry-RDC New School & Infirmary | 200,028 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Virtexco-Bon Air Fire Safety Upgrades | 45,342 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | J. King Deshazo-Natural Bridge Roof repairs | 36,925 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Say Consulting-Bon Air Phase I Cottage Design | 30,751 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Spectrum Design-Hanover Water Pipe Replacement | 25,928 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Wiley & Wilson-Bon Air Keller, Light and Stuart | 19,440 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Ballou Justice Upton Architects-New Roof New RDC JCC | 19,008 |

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
Detail by Agency
As of June 30, 2016

| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2016 |
|------------------|--------------------------------|--------------------------------------|---|---|
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Wiley & Wilson-Bon Air/Beaumont Window Study | 15,440 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Austin Brockenbrough-Hanover Smyth Hall fire alarm & Electrical | 14,362 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | The Service Company-Beaumont Roof Repairs | 8,395 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | PSA Dewberry-Beaumont propane gas supply | 7,062 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Roof Consulting-Hanover Roof inspection | 5,840 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | France Environmental-Hanover PSTC Renovations | 5,356 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Say Consulting-Beaumont Boiler Replacement | 4,624 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | France Environmental-Hanover PSTC Knox Hall Renovations | 2,720 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | France Environmental-CAS Dining Hall Abatement | 2,678 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Draper Aden-Cedar Lodge monitoring underground storage tanks | 1,464 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Cornerstone Architects-ADA Improvements Hanover JCC | 984 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Moseley Architects-Bon Air Expansion Fire Alarm upgrade | 668 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Zannino Engineering-Hanover Dining Hall Sink Hole Repair | 512 |
| 777 | DEPARTMENT OF JUVENILE JUSTICE | Contracts | Pond & Company CEGG-Hanover entry/security building | 429 |
| 777 Total | | | | 447,956 |

Commonwealth of Virginia
 Department of Accounts
 Report of Off-Balance Sheet Financial Obligations
 Detail by Agency
 As of June 30, 2016

| Agency Number | Agency Name | Type of Off-Balance Sheet Obligation | Description | Off-Balance Sheet Obligation Amount as of June 30, 2016 |
|--------------------|---------------------------------|--------------------------------------|--|---|
| 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 |
| Grand Total | | | | 395,143,662 |

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.