

Commonwealth of Virginia  
Department of Accounts  
Report of Off-Balance Sheet Financial Obligations  
As of June 30, 2017

**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 (\$26.2 billion)
- Accounts payable (\$2.3 billion)
- Notes payable (\$1.9 billion)
- Tax refunds payable (\$419.5 million)

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

- Net Pension Liability – reported on-balance sheet (\$7.9 billion)
- Highway project commitments (\$3.1 billion)
- Capital lease obligations (\$2.3 billion)
- Tuition benefits payable (\$2.0 billion)
- Unfunded Other Post-Employment Benefits
  - Net Other Post Employment Benefits – reported on-balance sheet (\$1.9 billion)
  - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$5.4 billion)
- Medicaid payable (\$888.3 million)
- Operating leases (\$710.7 million)
- Higher education construction commitments (\$705.6 million)
- Compensated absences (\$611.2 million)
- Information Technology Infrastructure Partnership (\$600.0 million)
- Department of Corrections contractual and non-contractual commitments (\$587.7 million)
- Virginia Port Authority construction contracts (\$542.6 million)
- Mass Transit project commitments (\$276.3 million)
- Car tax refund payable (\$263.0 million)
- Virginia College Savings Plan private equity commitments (\$165.5 million)
- Installment purchases (\$139.7 million)
- Lottery prizes (\$122.0 million)
- Virginia Department of Transportation contractual commitments (\$66.6 million)
- Department of Motor Vehicles contractual commitments (\$36.9 million)
- Department of Behavioral Health and Developmental Services contractual commitments (\$30.0 million)
- Virginia Department of Health contractual commitments (\$28.9 million)
- Wastewater Treatment Projects (\$28.1 million)
- Enterprise Applications (Internal Service Fund) payroll replacement project (\$23.5 million)
- Virginia Workers' Compensation Commission commitments (\$21.0 million)

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- Department of Veterans Services construction commitments (\$19.0 million)
- Department of Military Affairs construction commitments (\$16.0 million)
- Virginia Employment Commission commitments (\$14.0 million)
- Department of General Services construction commitments (\$13.5 million)
- Department of Forensic Science construction commitments (\$12.6 million)
- Pollution Remediation Obligations (\$9.4 million)
- Department of Conservation and Recreation construction commitments (\$9.3 million)
- Department of Environmental Quality commitments (\$8.9 million)
- Virginia Wireless E-911 outstanding grants awarded (\$5.9 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 2017 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 August 21, 2017 FICAS reports deferred maintenance of \$7.4 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

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more information, refer to the *Follow Up on Deferred Maintenance in the Commonwealth* report at <http://www.apa.virginia.gov/reports/FDM09.pdf>.

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. 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, 2017 total \$374,953,791. **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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**Table A**

Type of Off-Balance Sheet Obligation	Off-Balance Sheet Obligation Amount as of June 30, 2017
Liabilities to Foundations that were Eliminated	319,063,197
Federal Match Requirements	47,596,907
Contracts	3,547,339
Other Commitment Contracts	3,013,147
Legal Cases	720,661
Right of Way Obligations	640,749
Non-Federal Match Requirements	371,791
Grand Total	374,953,791

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, 2017
154	DEPARTMENT OF MOTOR VEHICLES	Legal Cases	Wooten federal litigation - Satisfaction of Judgement filed with the court 11/14/17. Case is closed	685,661
<b>154 Total</b>				<b>685,661</b>
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant FM-MCG-0281-16-01-00	149,087
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 2016-RU-BX-K022	38,351
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant 2014-RU-BX-K033	36,385
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant 2013-DG-BX-K018	13,788
<b>156 Total</b>				<b>283,842</b>
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Longleaf Pine Restoration	85,071
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Community Assistance Program State Support Services	47,348
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Aquatic Invasive Species	6,830
<b>199 Total</b>				<b>139,249</b>
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	Farm to School	65,820
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	School Nutrition Program	50,085

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2017
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	Virginia Board for People with Disabilities	50,000
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Legal Cases	FOIA - Teacher Identifiable Assessment Data	35,000
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	Virginia Summer EBT Program	18,734
<b>201 Total</b>				<b>219,639</b>
204	THE COLLEGE OF WILLIAM AND MARY IN VIRGINIA (including CWM, RBC and VIMS)	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	25,506,074
<b>204 Total</b>				<b>25,506,074</b>
207	UNIVERSITY OF VIRGINIA (including UVA, 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	46,555,036
<b>207 Total</b>				<b>46,555,036</b>
208	VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (including VPI&SU & VPI&SU-COOP Ext & AG Experiment Div.)	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	71,355,000
<b>208 Total</b>				<b>71,355,000</b>
211	VIRGINIA MILITARY INSTITUTE	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	577,350
<b>211 Total</b>				<b>577,350</b>
212	VIRGINIA STATE UNIVERSITY (including VSU & Coop Ext/Agricultural Research Service)	Federal Match Requirements	Federal Grants	147,322
<b>212 Total</b>				<b>147,322</b>

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2017
213	NORFOLK STATE UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	35,346
<b>213 Total</b>				<b>35,346</b>
215	UNIVERSITY OF MARY WASHINGTON	Federal Match Requirements	Small Business Development, SEOG, FCWS, NEH Monroe Papers	253,334
215	UNIVERSITY OF MARY WASHINGTON	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	147,904
<b>215 Total</b>				<b>401,238</b>
216	JAMES MADISON UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	514,838
<b>216 Total</b>				<b>514,838</b>
217	RADFORD UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	358,722
<b>217 Total</b>				<b>358,722</b>
236	VIRGINIA COMMONWEALTH UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	59,560,797
<b>236 Total</b>				<b>59,560,797</b>
242	CHRISTOPHER NEWPORT UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	38,143

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2017
<b>242 Total</b>				<b>38,143</b>
247	GEORGE MASON UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	114,413,987
247	GEORGE MASON UNIVERSITY	Federal Match Requirements	Cost sharing commitments on signed federal grants	3,204,029
247	GEORGE MASON UNIVERSITY	Non-Federal Match Requirements	Cost sharing commitments on signed non-federal grants	371,791
<b>247 Total</b>				<b>117,989,807</b>
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Federal Match Requirements	Remaining match requirement (HR126A170069)	8,834,583
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Contracts	AWARE Support Services Contract 10/1/14-9/30/19	698,747
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Contracts	PeerPlace Maintenance Contract 10/1/13-9/30/18	370,843
<b>262 Total</b>				<b>9,904,173</b>
301	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	Other Commitment Contracts	Virginia Winery Distribution Company (VWDC) website redesign and application enhancement	119,500
<b>301 Total</b>				<b>119,500</b>
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Marketing Services	468,750
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Public relations services	235,675



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400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Event Production Services	145,600
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Website server hosting and maintenance	42,000
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Graphic Design and Marketing Services	29,050
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Furniture Repair Services	21,702
<b>400 Total</b>				<b>942,777</b>
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Smithfield Clontz Park Boat Ramp cc818	253,815
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Fort Monroe Finger Pier Renovations cc822	195,675
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Genetic Analysis of the Distinctiveness of Cobia from Chesapeake Bay cc836	131,498
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Quantifying the Economic/Behavioral Effects in VA Recreational Cobia 838	97,661
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Recreational Game Fish Tagging Program 2017 Yr 23 cc821	74,421
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SFR Trawl Survey Seg 22	72,463
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SFR ChesMMAP Seg 13 cc525	62,048
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Understanding the Va Cobia Stock through analysis of Trophy Fish cc837	60,838
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Enhancing SAV Habitat in Chesapeake Bay & VA Rivers cc965	45,643

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402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SFR American Shad Seg 20 cc523	31,148
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Northumberland County Dredging Lodge Landing Public Boat Ramp cc835	22,500
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SFR Juvenile Striped Bass Seg 29 cc524	21,114
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SFR Mark Recapture Seg 30 cc522	18,461
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF Boat Scarring Effects on SAV in VA, Yr 17 cc826	11,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Boat Scarring effects on SAV in VA Yr 17 cc826	11,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF Monitoring Relative Abundance of YOY American Eel Yr 16 cc823	10,820
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Monitoring Relative Abundance of YOY American Eel, Yr 16 cc823	10,819
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Brief Guide to Ecology and Management of Striped Bass cc825	6,123
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Virginia Beach/Seton Youth Shelter Children's Fishing Trip 2017 cc830	2,500
<b>402 Total</b>				<b>1,139,547</b>
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Education Development Services	957,413
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Construct Yorktown Museum-Exhibit Fabrication	139,636
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Construct Yorktown Museum-Special Exhibit Design	110,144

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2017
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Refurbish All Parking Lots	83,690
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	JS Ed Wing Storefront Entryway Construction	69,594
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Jamestown Settlement Exhibit Refresh- AV Technology Installation	58,602
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Jamestown Settlement Exhibit Refresh-Design Services	53,744
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Repair Jamestown Settlement Outdoor Interpretive Areas	40,170
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Dredge Jamestown Settlement Channel	35,013
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Construct Yorktown Museum-Special Exhibit Fabrication	25,173
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Construct Yorktown Museum-Interior and Exterior Signage	24,575
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Yorktown Outside Areas, Signage and Amenities Engineering and Design	12,000
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Artifact Conservation	8,550
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Jamestown Settlement Exhibit Refresh-Electrical Design	6,590
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Yorktown Outside Areas, Signage and Amenities Construction	6,193

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2017
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Construct Yorktown Museum-Engineering and Design Services	5,435
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Yorktown Outside Areas, Signage and Amenities Fabricate Exhibit Items and Props	4,400
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Jamestown Settlement Exhibit Refresh Project Oversight	3,143
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	JS Ed Wing Storefront Entryway Design	2,151
<b>425 Total</b>				<b>1,646,216</b>
501	DEPARTMENT OF TRANSPORTATION	Right of Way Obligations	Pending Payments for Construction R/W	640,749
<b>501 Total</b>				<b>640,749</b>
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.468 Safe Drinking Water FFY 2016 Award Period 7/1/16-6/30/19	697,840
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.432 State Public Water System Supervision Award Period 7/1/17-6/30/18	610,562
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.898 National Cancer Prevention II Award Period 6/30/17-6/29/18	225,000
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.616 Clean Vessel Pumpout Program - V8-D-1 Award Period 12/1/14-12/1/17	108,983
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.032 EPA Indoor Radon Award Period 10/1/14-10/14/17	10,649
<b>601 Total</b>				<b>1,653,034</b>
706	WESTERN STATE HOSPITAL	Other Commitment Contracts	Automated Pharmacy System Maintenance Contract	811,323
<b>706 Total</b>				<b>811,323</b>

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711	VIRGINIA CORRECTIONAL ENTERPRISES	Contracts	Office renovation/construction	130,000
<b>711 Total</b>				<b>130,000</b>
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA Dewberry-RDC New School & Infirmary	200,028
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Montgomery Consulting-Bon Air Window Glazing	193,000
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Willie Thomas Home Improvement-Hanover Adman Front Entry ADA improvement	95,729
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	United Refrigeration-Bon Air Phase I cottage Renovation	90,286
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Spectrum Design-Hanover Water Pipe Replacement	25,928
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Ballou Justice Upton Architects-New Roof New RDC JCC	19,008
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Wiley & Wilson-Bon Air Keller, Light and Stuart	17,548
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Austin Brockenbrough-Hanover Smyth Hall fire alarm & Electrical	14,362
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental-Bon Air Phase II Reno Asbestos Monitoring	8,958
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	Wiley & Wilson-Bon Air/Beaumont Window Study	6,960
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

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777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden-Cedar Lodge monitoring underground storage tanks	1,464
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
<b>777 Total</b>				<b>701,533</b>
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant App submitted for New 120- New Bed Nursing Home in Vint Hill VA	16,707,162
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant App submitted for New 120- New Bed Nursing Home in Virginia Beach VA	16,126,250
<b>912 Total</b>				<b>32,833,412</b>
934	INNOVATION & ENTREPRENEURSHIP INVESTMENT AUTHORITY (including Center for Innovative Technology)	Federal Match Requirements	Federal Match requirements on Grant SBAHQ-16-G-0020 (on this grant, match to be met by CIT subawardees and other organizations)	63,463
<b>934 Total</b>				<b>63,463</b>
<b>Grand Total</b>				<b>374,953,791</b>

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.