

Commonwealth of Virginia  
Department of Accounts  
Report of Off-Balance Sheet Financial Obligations  
As of June 30, 2018

**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 (\$27.7 billion)
- Accounts payable (\$2.5 billion)
- Notes payable (\$1.9 billion)
- Tax refunds payable (\$422.1 million)

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

- Net Pension Liability (\$6.9 billion)
- Highway project commitments (\$3.2 billion)
- Other Post-Employment Benefits (\$3.0 billion)
- Capital lease obligations (\$2.3 billion)
- Tuition benefits payable (\$2.1 billion)
- Higher education construction commitments (\$1.6 billion)
- Virginia Department of Transportation contractual commitments (\$1.3 billion)
- Medicaid payable (\$1.2 billion)
- Operating leases (\$747.7 million)
- Department of Corrections contractual and non-contractual commitments (\$678.6 million)
- Compensated absences (\$641.8 million)
- Information Technology Infrastructure (\$567.9 million)
- Mass Transit project commitments (\$317.8 million)
- Virginia Port Authority construction contracts (\$315.2 million)
- Car tax refund payable (\$263.0 million)
- Virginia College Savings Plan private equity commitments (\$187.7 million)
- Installment purchases (\$166.7 million)
- Lottery prizes (\$116.5 million)
- Department of Behavioral Health and Developmental Services contractual commitments (\$52.5 million)
- Department of Motor Vehicles contractual commitments (\$47.3 million)
- Virginia Department of Health contractual commitments (\$24.9 million)
- Department of General Services construction commitments (\$22.9 million)
- Department of Behavioral Health and Developmental Services construction commitments (\$22.5 million)
- Department of Veterans Services construction commitments (\$13.6 million)
- Department of Forensic Science construction commitments (\$12.2 million)
- Enterprise Applications (Internal Service Fund) (\$12.0 million)

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- Department of Corrections construction commitments (\$12.0 million)
- Wastewater Treatment Projects (\$10.7 million)
- Virginia Employment Commission commitments (\$8.6 million)
- Virginia Wireless E-911 outstanding grants awarded (\$7.8 million)
- Pollution Remediation Obligations (\$7.0 million)
- Department of Military Affairs commitments (\$5.2 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 2018 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*. The Department of General Services (DGS) is currently developing a new system for deferred maintenance reporting. While a comprehensive deferred maintenance estimated cost is not available, DGS' previous optional reporting system reported \$7.4 billion as of August 21, 2017.

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.

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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. Southwestern Virginia Training Center closed in August 2018 and Central Virginia Training Center is scheduled for closure in 2020.

**Commonwealth Off-Balance Sheet Obligations:** The off-balance sheet financial obligations reported by Commonwealth agencies and institutions as of June 30, 2018 total \$393,802,773. **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, 2018
Liabilities to Foundations that were Eliminated	334,943,589
Federal Match Requirements	48,100,445
Contracts	4,792,134
Other Commitment Contracts	3,521,589
Legal Cases	923,430
Non-Federal Match Requirements	910,708
Right of Way Obligations	610,878
<b>Grand Total</b>	<b>393,802,773</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 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, 2018
132	DEPARTMENT OF ELECTIONS	Federal Match Requirements	State Match of 5% for 2018 HAVA Election Security Grant. The Department of Elections has been awarded Federal funds to enhance technology and election security improvements.	454,037
<b>132 Total</b>				<b>454,037</b>
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Federal Match Requirements	JJDP Grants	89,721
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Federal Match Requirements	RSAT Grants	5,451
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Federal Match Requirements	JAG InHouse Grant 0000112888	3,990
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Federal Match Requirements	JAG InHouse Grant CJS71106	3,489
<b>140 Total</b>				<b>102,651</b>
154	DEPARTMENT OF MOTOR VEHICLES	Legal Cases	Payments for claims against DMV	626,322
<b>154 Total</b>				<b>626,322</b>
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant FM-MCG-0385-17-01-00	414,936
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 2017-RU-BX-K002	25,546
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant 2015-RU-BX-K019	14,759

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2018
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant 2013-DG-BX-K018	962
<b>156 Total</b>				<b>530,939</b>
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Widewater & Westmoreland State Parks Visitor Center CAJO Exhibits & Interpretative Trailhead	208,087
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Chesapeake Conservations Corps	76,056
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Community Assistance Program State Support Services	55,080
<b>199 Total</b>				<b>339,223</b>
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	Team Nutrition Training Grants	122,052
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	Child Nutrition Program State Administrative Expenses	68,295
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	VA Environmental Literacy Cohort	52,760
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	Development of Adult Curriculum on Critical Decision Making Points for Students with Disabilities	30,000
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	DOE Healthy Schools Planning Grant	15,170
201	DEPARTMENT OF EDUCATION-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	Summer EBT for Children Grant Program	7,041
<b>201 Total</b>				<b>295,318</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	22,202,840
<b>204 Total</b>				<b>22,202,840</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, 2018
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	69,834,969
<b>207 Total</b>				<b>69,834,969</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	67,654,000
<b>208 Total</b>				<b>67,654,000</b>
211	VIRGINIA MILITARY INSTITUTE	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	38,176
<b>211 Total</b>				<b>38,176</b>
212	VIRGINIA STATE UNIVERSITY (including VSU & Coop Ext/Agricultural Research Service)	Federal Match Requirements	Federal Grants	304,154
212	VIRGINIA STATE UNIVERSITY (including VSU & Coop Ext/Agricultural Research Service)	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	23,524
<b>212 Total</b>				<b>327,678</b>
215	UNIVERSITY OF MARY WASHINGTON	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	413,228
215	UNIVERSITY OF MARY WASHINGTON	Federal Match Requirements	Small Business Development, SEOG, FCWS, NEH Monroe Papers	271,472
<b>215 Total</b>				<b>684,700</b>

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216	JAMES MADISON UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	190,379
<b>216 Total</b>				<b>190,379</b>
217	RADFORD UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	1,182,805
<b>217 Total</b>				<b>1,182,805</b>
221	OLD DOMINION UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	20,236
<b>221 Total</b>				<b>20,236</b>
226	BOARD OF ACCOUNTANCY	Other Commitment Contracts	Formal agreements with vendors related to internal system database implementation including project management and data conversion costs	551,000
<b>226 Total</b>				<b>551,000</b>
236	VIRGINIA COMMONWEALTH UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	47,675,954
<b>236 Total</b>				<b>47,675,954</b>
242	CHRISTOPHER NEWPORT UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	506,002
<b>242 Total</b>				<b>506,002</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, 2018
247	GEORGE MASON UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	125,201,476
247	GEORGE MASON UNIVERSITY	Federal Match Requirements	Cost sharing commitments on signed federal grants	2,753,903
247	GEORGE MASON UNIVERSITY	Non-Federal Match Requirements	Cost sharing commitments on signed non-federal grants	910,708
<b>247 Total</b>				<b>128,866,087</b>
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Federal Match Requirements	Remaining MOE	9,341,111
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Contracts	Software licenses and maintenance services renewal	608,876
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Contracts	AWARE case management system agreement renewal	354,537
<b>262 Total</b>				<b>10,304,524</b>
301	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	Other Commitment Contracts	Contract with software developer for VWDC website enhancements	49,000
<b>301 Total</b>				<b>49,000</b>
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Provide Educational Development Services	666,413
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Provide Educational Development Services	407,500
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Provide Strategic Marketing Services	78,378
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Provide Production Services	46,785

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400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Provide Event Management Services	25,638
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Provide Graphic Design Services	15,400
400	JAMESTOWN-YORKTOWN COMMEMORATIONS	Other Commitment Contracts	Provide Website Hosting Services	14,400
<b>400 Total</b>				<b>1,254,514</b>
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Smithfield Clontz Park Boat Ramp	410,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF York County Wormley Creek Kayak Launch	95,830
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Recreational Game Fish Tagging Program, Yr24	74,048
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SFR ChesMMAP Seg 14 cc530	63,121
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Quantifying the Economic/Behavioral Effects in Virginia Recreational Cobia, Yr1	52,178
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF Mariculture Appropriation Act, FY18	50,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Genetic Analysis of the Directiveness of Cobia from the Chesapeake Bay	48,946
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF Predation Impacts of Blue Catfish on Blue Crabs	45,970
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Quantifying the Economic/Behavioral Effects in Virginia Recreational Cobia, Yr2	42,486
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SFR Mark Recapture Seg 31 cc527	25,987

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402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Understanding the Virginia Cobia Stock through analysis of Trophy Fish	25,184
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SFR American Shad Seg 21 cc528	24,839
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Northumberland County Dredging Lodge Landing Public Boat Ramp	18,755
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SFR Juvenile Striped Bass Seg 30 cc529	10,907
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Monitoring Relative Abundance of YOY American Eel, Yr 17	2,313
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF Monitoring Relative Abundance of YOY American Eel, Yr 17	2,313
<b>402 Total</b>				<b>992,877</b>
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Develop Films and Special Effects for Jamestown Settlement Galleries	992,042
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide A/E and Design Services for Jamestown Settlement Gallery Refresh	640,317
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Develop Computer Interactives for Jamestown Settlement Galleries	369,545
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Installation Services for Generator at American Revolution Museum @ Yorktown	256,300
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Archaeologic and Culture Support for Jamestown Settlement Gallery Refresh	226,764
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Equipment Installation for Jamestown Settlement Intro Theater Refresh	48,405
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide A/E and Design Services for Jamestown Pier Renovation	41,128
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Purchase of a Skid Steer Power Equipment	35,787

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425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Design Services for Yorktown Outside Areas	29,980
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Design Services for Jamestown Settlement Museum Restroom	27,626
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Project Oversight for A/V and IT Areas of Jamestown Settlement Gallery Refresh	26,620
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Perform Roof Maintenance on Blacksmith Shop in the Jamestown Settlement Fort	21,200
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide A/E Services for Gift Shop at American Revolution Museum @ Yorktown	16,949
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Design Services for Generator Install at American Revolution Museum @ Yorktown	11,070
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Design Services for A/V related to Jamestown Settlement Gallery Refresh	10,000
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Services to Replace Café Floor at American Revolution Museum @ Yorktown	9,480
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Design Services for Jamestown Settlement Gallery Refresh	8,051
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Jamestown Settlement Theater Hardware and Software Installation	7,719
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Yehakin Mats for Jamestown Settlement Indian Village	6,462
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Fabricate Exhibit Equipment for Yorktown Outside Areas	6,314
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Evaluate to Correct Water Runoff from American Revolution Museum @ Yorktown HVAC Systems	6,200

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425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Yehakin Mats for Jamestown Settlement Indian Village	6,137
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Artifact Conservation Services	5,040
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Fabricate Exhibit Equipment for Yorktown Outside Areas	4,900
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Fabricate Props for Jamestown Settlement Exhibit Refresh	1,950
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Provide Design Services for Catwalk at American Revolution Museum @ Yorktown	1,315
<b>425 Total</b>				<b>2,817,301</b>
501	DEPARTMENT OF TRANSPORTATION	Right of Way Obligations	Pending Payments for Construction R/W	610,878
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	Payments for claims against VDOT	297,108
<b>501 Total</b>				<b>907,986</b>
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.898 National Cancer Prevention II Award Period 6/30/17-6/29/18	224,686
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 10.225 USDA Richmond Healthy Corner Store Initiative Expansion Project Award Period 9/1/17-8/31/20	166,100
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.913 State Offices of Rural Health Award Period 7/1/18-6/30/19	156,620
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.616 Clean Vessel Act Award Period 10/1/17-10/31/18	121,830
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.032 EPA Indoor Radon Award Period 10/1/17-9/30/20	105,124
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 10.331 Richmond City Mobile Market Award Period 7/1/17-6/30/19	98,108

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601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.622 Big Tier I Admin Grant Award Period 3/7/18-2/28/20	1,757
<b>601 Total</b>				<b>874,225</b>
706	WESTERN STATE HOSPITAL	Other Commitment Contracts	Automated Pharmacy System Maintenance	674,198
<b>706 Total</b>				<b>674,198</b>
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA Dewberry Inc - New RDC School and Infirmary	200,028
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Montgomery Consulting LLC - Bon Air Window Glazing	193,000
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Ballou Justice Upton Architects - Fisher Jackson Renovations Design Svcs	164,793
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions Inc - Bon Air CAS Window and Door Replacement	135,313
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions Inc - Install New Roll-Up Doors	69,000
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Ballou Justice Upton Architects - Design and Construction Admin Svcs for Bon Air Central Infirmary Renovation	35,403
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Spectrum Design, PC - A&E Design Svcs for Hanover JCC Water Pipe Replacement	25,928
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden Associates, Inc - Hanover PSTC Paving (Surveying, Geotechnical, and Design Svcs)	19,980
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Ballou Justice Upton Architects - Design and Construction Admin Svcs for New Roofing System at New RDC JCC	19,008

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777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Haley Builders Inc - Knox Hall Bathroom Renovations	17,561
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden Associates, Inc - Bon Air Sump Pump Drains	16,960
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Services Corporation - Bon Air Q-Hut, Peterson Cottage, and Expansion BldgRoof Repairs	13,000
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Say Consulting Group - Design and Construction Admin for Bon Air Expansion Bldg Life Safety Generator	11,880
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Services Corporation - Hanover Smyth Hall Roof Repairs	10,000
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA Dewberry Inc - Design Srvcs for Propane Gas Supply System at Beaumont JCC	8,772
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	The Service Company of Virginia, Inc - Beaumont Roof Repairs	8,395
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - Bon Air Phase II Reno Asbestos Monitoring	8,321
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Ballou Justice Upton Architects - Bon Air Central Infirmary and DOE Modular Generators	7,324
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Consulting Services Inc - Hanover JCC Entry and Security Bldg Roof Inspection	5,840
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Say Consulting Group - Design and Construction Admin for Bon Air Expansion Bldg Shower Exhaust and Epoxy Coating	5,510
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Services Corporation - Hanover Bannister and Admin Bldg Roof Repairs	5,000

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2018
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Austin Brockenbrough & Associates LLP - Hanover Smyth School Fire Alarm System and Admin Bldg Electrical Upgrade	4,923
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Wiley & Wilson - A&E Srvc's Bon Air and Beaumont Window Study	4,464
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Say Consulting Group - Design and Construction Admin for Bon Air School Vocational Wing Service and Panel Replacement	4,370
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Services Corporation - Bon Air Roof Repairs	4,197
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental, Inc - Bon Air Central Infirmary Lead and Asbestos Abatement Monitoring	2,815
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Wiley & Wilson - A&E Srvc's Bon Air Phase II Renovations	2,739
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - Fisher Jackson Abatement Design and Monitoring	2,525
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Say Consulting Group - Design and Construction Admin for Bon Air Expansion Bldg Insulation Repair	1,520
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Cornerstone Architects - Knox Hall Turnaround Lane Modifications	1,389
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Moseley Architects - Bon Air Expansion Fire Alarm and Sprinkler Upgrade	668
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Pond & Company CEGG - Hanover Entry and Security Bldg A&E Srvc's	429



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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2018
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental, Inc - Hanover Crump Cottage Renovation Lead and Asbestos Abatement Monitoring	365
<b>777 Total</b>				<b>1,011,420</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>
<b>Grand Total</b>				<b>393,802,773</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.