

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 Accounts' 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 \$391,039,608. **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<br>Obligation Amount as of<br>June 30, 2018 |
|---|---|
| Liabilities to Foundations that were Eliminated | 330,608,081   |
| Federal Match Requirements                      | 48,100,445  |
| Contracts                                       | 4,792,134   |
| Other Commitment Contracts                      | 3,521,589   |
| Legal Cases                                     | 2,495,773   |
| Non-Federal Match Requirements                  | 910,708   |
| Right of Way Obligations                        | 610,878   |
| Grand Total                                     | 391,039,608   |

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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|------------------|--|---|---|---|
| 247              | GEORGE MASON UNIVERSITY                          | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 120,865,968   |
| 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>124,530,579</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  | Legal Cases                          | Payments for claims against VDOT  | 1,869,451   |
| 501              | DEPARTMENT OF TRANSPORTATION  | Right of Way Obligations             | Pending Payments for Construction R/W   | 610,878   |
| <b>501 Total</b> |                               |                                      |   | <b>2,480,329</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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 As of June 30, 2018

| Agency Number    | Agency Name                    | Type of Off-Balance Sheet Obligation | Description   | Off-Balance Sheet Obligation Amount as of June 30, 2018 |
|------------------|--------------------------------|--------------------------------------|---|---|
| 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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|---------------|--------------------------------|--------------------------------------|---|---|
| 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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|--------------------|---------------------------------|--------------------------------------|---|---|
| 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>391,039,608</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.