

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2022

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 Annual Comprehensive Financial Report (ACFR). The ACFR 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 ACFR is available on the Department of Account's webpage at <https://www.doa.virginia.gov/reports.shtml#ACFRreport>. The ACFR amounts reflected below include state agencies, institutions, and component units. The component unit amounts exclude Higher Education foundations.

On-Balance Sheet Financial Obligations Defined: 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 (\$32.0 billion)
- Accounts payable (\$4.6 billion)
- Notes payable (\$1.9 billion)
- Tax refunds payable (\$1.5 billion)

Other obligations that may be less understood include the following:

- Long-term Lease Liability (\$5.4 billion)
- Highway project commitments (\$4.6 billion)
- Net Pension Liability (\$4.5 billion)
- Medicaid payable (\$2.3 billion)
- Other Post-Employment Benefits (\$2.0 billion)
- Higher education construction commitments (\$1.7 billion)
- Educational benefits payable (\$1.6 billion)
- Virginia Department of Transportation contractual commitments (\$1.5 billion)
- Compensated absences (\$726.9 million)
- Information Technology Infrastructure (\$612.1 million)
- Installment purchases (\$340.1 million)
- Mass Transit project commitments (\$296.0 million)
- Car tax refund payable (\$263.0 million)
- Virginia College Savings Plan private equity commitments (\$261.0 million)
- Department of Corrections contractual commitments (\$192.9 million)
- Department of Forensic Science non-contractual commitments (\$176.5 million)
- Department of General Services construction commitments (\$133.9 million)
- Lottery prizes (\$112.8 million)
- Wastewater Treatment Projects (\$94.9 million)
- Virginia Port Authority construction contracts (\$91.1 million)
- Department of Behavioral Health and Developmental Services contractual commitments (\$57.1 million)
- Department of Motor Vehicles contractual commitments (\$46.1 million)

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- Virginia Employment Commission contractual and non-contractual commitments (\$39.7 million)
- Department of Veterans Services construction commitments (\$27.1 million)
- Virginia Department of Health contractual commitments (\$26.4 million)
- Virginia Wireless E-911 outstanding grants awarded (\$23.8 million)
- Department of Behavioral Health and Developmental Services construction commitments (\$21.3 million)
- Department of Conservation and Recreation construction commitments (\$16.2 million)
- Department of Military Affairs construction commitments (\$11.7 million)
- Enterprise Applications (Internal Service Fund) (\$10.5 million)
- Pollution Remediation Obligations (\$8.7 million)

Comprehensive information concerning these on-balance sheet financial obligations is reported in the ACFR.

GASB Statement No. 87, *Leases (GASB 87)*, was implemented during fiscal year 2022. This statement significantly changed the reporting requirements for leases. Previously reported capital and operating leases were replaced by Long-term leases and Short-term leases. For the Commonwealth, Long-term leases are defined as a lease that has a term of greater than one year and a present value of \$50,000 or more. Short-term leases have either a lease term of one year or less or a present value below \$50,000. Long-term leases are recognized as long-term liabilities in the ACFR. Short-term leases are not recorded or disclosed in the ACFR. Accordingly, agencies' Short-term lease obligations of \$21.5 million as of June 30, 2022 are included in this report.

Off-Balance Sheet Financial Obligations Defined: Certain financial obligations are off-balance sheet (i.e., not included in the ACFR) 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 fiscal year 2022 ACFR. 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;
- Court-ordered requirements;
- Agency-based Deferred Maintenance; and
- Short-term leases

Off-Balance Sheet Financial Obligation Exclusions: 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,

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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. The Department of General Services (DGS) reports \$3.7 million in deferred maintenance costs associated with DGS's facilities as of September 14, 2023.

In January 2012, the Department of Behavioral Health and Developmental Services (DBHDS) reached a settlement agreement with the U.S Department of Justice involving the latter's investigation of the Commonwealth's training centers for the intellectually disabled. The agreement involved the closing of four training centers over an eight-year period. It remains a possibility that DBHDS could be named in litigation resulting from the implementation of the settlement agreement. At this time, any estimate of potential liability cannot be determined or provided. Presently, all four training centers (Central Virginia Training Center, Northern Virginia Training Center, Southside Virginia Training Center, and Southwestern Virginia Training Center) have been closed. Only the land where the Central Virginia Training Center in Lynchburg, Virginia once stood is still managed by DBHDS. All other lands have been sold.

Commonwealth Off-Balance Sheet Obligations: The off-balance sheet financial obligations reported by Commonwealth agencies and institutions as of June 30, 2022, total \$490,198,307. **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 ACFR, **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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 Summary by Category
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Table A

Type of Off-Balance Sheet Obligation	Off-Balance Sheet Obligation Amount as of June 30, 2022
Liabilities to Foundations that were Eliminated	440,878,857
Short-term Leases	21,547,922
Federal Match Requirements	18,175,950
Contracts	4,462,839
Legal Cases	3,118,000
Non-Federal Match Requirements	987,598
Right of Way Obligations	567,263
Other Commitment Contracts	459,878
Grand Total	490,198,307

Note 1: For ACFR reporting purposes, the financial activity for the higher education institution and the related foundations is combined into one column. To prevent duplication, the significant activity between the higher education institution and the related foundations, including GASB 87 Short-term lease obligations, is excluded from the ACFR. These amounts are being included in this schedule. Additionally, the \$127.1 million increase when compared to the prior year is primarily attributable to GASB 87 Short-term lease obligations.

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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, 2022
100	SENATE OF VIRGINIA	Short-term Leases	Short-term Leases	33,138
100 Total				33,138
101	HOUSE OF DELEGATES	Short-term Leases	Short-term Leases	44,302
101 Total				44,302
110	JOINT LEGISLATIVE AUDIT AND REVIEW COMMISSION	Short-term Leases	Short-term Leases	2,985
110 Total				2,985
111	SUPREME COURT	Short-term Leases	Short-term Leases	243,034
111 Total				243,034
112	JUDICIAL INQUIRY AND REVIEW COMMISSION	Short-term Leases	Short-term Leases	12,830
112 Total				12,830
117	VIRGINIA STATE BAR	Short-term Leases	Short-term Leases	21,741
117 Total				21,741
123	DEPARTMENT OF MILITARY AFFAIRS	Short-term Leases	Short-term Leases	63,007

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2022
123 Total				63,007
125	COURT OF APPEALS OF VIRGINIA	Short-term Leases	Short-term Leases	10,466
125 Total				10,466
129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	Short-term Leases	Short-term Leases	50,172
129 Total				50,172
136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	Short-term Leases	Short-term Leases	1,974,969
136 Total				1,974,969
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Federal Match Requirements	General fund match of Federal Awards	4,873,425
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Short-term Leases	Short-term Leases	387,490
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Federal Match Requirements	Return of questioned funds	8,686
140 Total				5,269,601
141	ATTORNEY GENERAL AND DEPARTMENT OF LAW	Short-term Leases	Short-term Leases	68,574
141 Total				68,574
151	DEPARTMENT OF ACCOUNTS	Short-term Leases	Short-term Leases	20,652

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2022
151 Total				20,652
152	DEPARTMENT OF THE TREASURY	Short-term Leases	Short-term Leases	113,605
152 Total				113,605
154	DEPARTMENT OF MOTOR VEHICLES	Short-term Leases	Short-term Leases	215,498
154	DEPARTMENT OF MOTOR VEHICLES	Legal Cases	Federal Litigation for Lost Future Income & Fringe Benefits	54,250
154 Total				269,748
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant FM-MCG-0633-22-01-00	559,076
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant FM-MCG-0609-21-01-00	299,687
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant FM6OT-2022-52049-22049	253,503
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant 2020-RU-BX-002	203,639
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant FSC-2022-52052-22052	183,908
156	DEPARTMENT OF STATE POLICE	Short-term Leases	Short-term Leases	117,225
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant FM2HVE-2022-52051-22051	58,565
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant 2019-RU-BX-K004	44,748

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2022
156 Total				1,720,351
165	DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT	Short-term Leases	Short-term Leases	27,060
165 Total				27,060
171	STATE CORPORATION COMMISSION	Short-term Leases	Short-term Leases	264,767
171 Total				264,767
181	DEPARTMENT OF LABOR AND INDUSTRY	Short-term Leases	Short-term Leases	14,751
181 Total				14,751
182	VIRGINIA EMPLOYMENT COMMISSION	Short-term Leases	Short-term Leases	652,273
182 Total				652,273
191	VIRGINIA WORKERS' COMPENSATION COMMISSION	Short-term Leases	Short-term Leases	41,375
191 Total				41,375
194	DEPARTMENT OF GENERAL SERVICES	Short-term Leases	Short-term Leases	10,723,748
194 Total				10,723,748
199	DEPARTMENT OF CONSERVATION AND RECREATION	Short-term Leases	Short-term Leases	111,339

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199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Community Assistance Program State Support Services	63,914
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Aquatic Invasive Species	33,318
199 Total				208,571
201	DEPARTMENT OF EDUCATION, CENTRAL OFFICE OPERATIONS	Federal Match Requirements	School Nutrition Program State Administrative Expense	68,295
201	DEPARTMENT OF EDUCATION, CENTRAL OFFICE OPERATIONS	Short-term Leases	Short-term Leases	62,873
201 Total				131,168
202	THE LIBRARY OF VIRGINIA	Short-term Leases	Short-term Leases	38,957
202 Total				38,957
203	WILSON WORKFORCE AND REHABILITATION CENTER	Short-term Leases	Short-term Leases	110,764
203 Total				110,764
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 the Annual Comprehensive Financial Report	19,538,337
204	THE COLLEGE OF WILLIAM AND MARY IN VIRGINIA (including CWM, RBC and VIMS)	Short-term leases	Short-term Leases	2,034,452
204 Total				21,572,789
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 the Annual Comprehensive Financial Report	125,921,270

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207 Total				125,921,270
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 the Annual Comprehensive Financial Report	93,548,000
208 Total				93,548,000
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 the Annual Comprehensive Financial Report	305,532
212	VIRGINIA STATE UNIVERSITY (including VSU & Coop Ext/Agricultural Research Service)	Federal match requirements		66,823
212 Total				372,355
214	LONGWOOD UNIVERSITY	Short-term leases	Short-term Leases	75,499
214 Total				75,499
215	UNIVERSITY OF MARY WASHINGTON	Short-term leases	Short-term Leases	177,987
215	UNIVERSITY OF MARY WASHINGTON	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	168,996
215	UNIVERSITY OF MARY WASHINGTON	Federal match requirements		163,601
215 Total				510,584
216	JAMES MADISON UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	8,193,665
216	JAMES MADISON UNIVERSITY	Short-term leases	Buildings	1,397,780

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216 Total				9,591,445
217	RADFORD UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	13,376,710
217	RADFORD UNIVERSITY	Short-term Leases	Short-term Leases	61,367
217 Total				13,438,077
218	VIRGINIA SCHOOL FOR THE DEAF AND THE BLIND	Short-term Leases	Short-term Leases	32,805
218 Total				32,805
221	OLD DOMINION UNIVERSITY	Short-term Leases	Short-term Leases	410,628
221 Total				410,628
222	DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL REGULATION	Short-term Leases	Short-term Leases	3,752
222 Total				3,752
223	DEPARTMENT OF HEALTH PROFESSIONS	Short-term Leases	Short-term Leases	12,307
223 Total				12,307
226	BOARD OF ACCOUNTANCY	Other Commitment Contracts	12 month contract with the agency's database maintenance and hosting vendor which represents on-going costs of performing the agency's functions	190,950
226	BOARD OF ACCOUNTANCY	Short-term Leases	Short-term Leases	21,610

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226 Total				212,560
233	BOARD OF BAR EXAMINERS	Short-term Leases	Short-term Leases	22,202
233 Total				22,202
236	VIRGINIA COMMONWEALTH UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	64,930,431
236	VIRGINIA COMMONWEALTH UNIVERSITY	Short-term leases	Real estate and vehicle leases under \$50k	261,234
236 Total				65,191,665
239	FRONTIER CULTURE MUSEUM OF VIRGINIA	Short-term Leases	Short-term Leases	9,964
239 Total				9,964
242	CHRISTOPHER NEWPORT UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	980,000
242 Total				980,000
245	STATE COUNCIL OF HIGHER EDUCATION FOR VIRGINIA	Short-term Leases	Short-term Leases	16,653
245 Total				16,653
247	GEORGE MASON UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	113,858,634
247	GEORGE MASON UNIVERSITY	Federal match requirements	Cost sharing commitments on signed federal grants	5,822,944

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247	GEORGE MASON UNIVERSITY	Non-Federal Match Requirements	Cost sharing commitments on signed non-federal grants	987,598
247	GEORGE MASON UNIVERSITY	Short-term leases	Short-term Leases	150,552
247 Total				120,819,728
260	VIRGINIA COMMUNITY COLLEGE SYSTEM (includes System Office, Shared Services Center, and Community Colleges)	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	57,282
260 Total				57,282
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Federal Match Requirements	Remaining MOE Amount	3,926,043
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Short-term Leases	Short-term Leases	208,868
262 Total				4,134,911
301	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	Short-term Leases	Short-term Leases	1,745
301 Total				1,745
402	MARINE RESOURCES COMMISSION	Short-term Leases	Short-term Leases	14,267
402 Total				14,267
403	DEPARTMENT OF WILDLIFE RESOURCES	Short-term Leases	Short-term Leases	30,269
403 Total				30,269

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423	DEPARTMENT OF HISTORIC RESOURCES	Short-term Lease	Short-term Leases	10,061
423 Total				10,061
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Roof Systems of VA-Jamestown Settlement Rotunda roof replacement	573,000
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Allcon Contracting-JS Restroom Remodel	364,500
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	SRC Inc-Elevator Upgrade	167,000
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	SDC Contracting-JS Changing Gallery Remodel	127,390
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Tuskegee Contracting-Fountain Rework Svcs	95,655
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	SRC Inc-Door Replacement	53,500
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Hopke and Assoc-Pier Shelter Design	41,953
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Fire Solutions-Replace sprinkler main lines	30,721
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	McKinney and Co-AE Svcs for ARMY Basement	28,130
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	McKinney and Co-Arc Flash Study	19,900
425	JAMESTOWN-YORKTOWN FOUNDATION	Short-term Leases	Short-term Leases	15,976
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	William Jennings Consulting-Arc Flash Study	7,000

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425 Total				1,524,725
440	DEPARTMENT OF ENVIRONMENTAL QUALITY	Short-term Leases	Short-term Leases	88,256
440 Total				88,256
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	Legal Cases	2,427,500
501	DEPARTMENT OF TRANSPORTATION	Right of Way Obligations	Pending Payments for Construction R/W	567,263
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	Legal Cases	386,250
501	DEPARTMENT OF TRANSPORTATION	Short-term Leases	Short-term Leases	322,758
501 Total				3,703,771
505	DEPARTMENT OF RAIL AND PUBLIC TRANSPORTATION	Legal Cases	Settlement proceeds for inverse condemnation case	250,000
505 Total				250,000
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Match Obligation	1,545,775
601	DEPARTMENT OF HEALTH	Short-term Leases	Short-term Leases	500,182
601	DEPARTMENT OF HEALTH	Contracts	Commitment Contract	1,589
601 Total				2,047,546

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602	DEPARTMENT OF MEDICAL ASSISTANCE SERVICES	Short-term Leases	Short-term Leases	11,298
602 Total				11,298
606	VIRGINIA BOARD FOR PEOPLE WITH DISABILITIES	Short-term Leases	Short-term Leases	7,822
606 Total				7,822
706	WESTERN STATE HOSPITAL	Other Commitment Contracts	Automated Pharmacy System Maintenance	267,339
706 Total				267,339
711	VIRGINIA CORRECTIONAL ENTERPRISES	Short-term Leases	Short-term Leases	53,313
711 Total				53,313
729	PIEDMONT GERIATRIC HOSPITAL	Short-term Leases	Short-term Leases	10,972
729	PIEDMONT GERIATRIC HOSPITAL	Short-term Leases	Short-term Leases	10,140
729	PIEDMONT GERIATRIC HOSPITAL	Short-term Leases	Short-term Leases	2,194
729	PIEDMONT GERIATRIC HOSPITAL	Short-term Leases	Short-term Leases	2,194
729	PIEDMONT GERIATRIC HOSPITAL	Short-term Leases	Short-term Leases	1,279
729	PIEDMONT GERIATRIC HOSPITAL	Short-term Leases	Short-term Leases	314

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729	PIEDMONT GERIATRIC HOSPITAL	Short-term Leases	Short-term Leases	123
729 Total				27,216
765	DEPARTMENT OF SOCIAL SERVICES	Short-term Leases	Short-term Leases	3,816
765 Total				3,816
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Moseley Architects - Construct New JCC	1,459,129
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Trane - Bon Air Expansion Phase II BAS Replacement Project	351,750
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	CBRE Heery Inc - Construct New JCC Commissioning Services	189,779
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	RMT Construction - Upgrade Fire Alarm & Protection Systems	180,517
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	AAR of North Carolina - Bon Air Housing Unit Roof Replacement	132,366
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions - VPSTC B&G Shop Water Infiltration Repairs	125,585
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	RMT Construction - Bon Air Expansion Boiler Replacement	106,990
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	CBRE Heery Inc - Construct New JCC Project Manager	57,332
777	DEPARTMENT OF JUVENILE JUSTICE	Short-term Leases	Short-term Leases	51,362
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	CPPG LLC - Construct New JCC Project Manager	36,464

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777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions - VPSTC Smyth Hall ADA Bathroom Renovations	35,173
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	WML Enterprises - Natural Bridge Waste Water Treatment Plant Demolition	28,972
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions - VPSTC Staff House 1-3 Chimney/Flue Repairs	27,934
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions - VPSTC Admin I/Shippen Hospital ACM Abatement	26,501
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Axias Inc - Construct New JCC Cost Estimate	24,950
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	RMT Construction - Bon Air Barbering Sinks Installation	21,872
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions - VPSTC Smyth Hall Additional ADA Bathroom Improvements	17,851
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	RMT Construction - Bon Air Replace Roll Up Door at B&G Shop	17,701
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	RMT Construction - Bon Air Old Personnel Card Reader & Software Upgrade	15,500
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	NBJ Architecture - VPSTC Admin and Smyth Hall Vocational Wing Roof Design	12,052
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Comerstone Architects - VPSTC Knox Hall Kitchen Renovation Design	11,412
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Comerstone Architects - VPSTC Knox Hall Patio Enclosure Design	11,361
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden - Natural Bridge Waste Water Treatment Plant Closure	8,806
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Say Consulting Group - Bon Air Expansion Boiler Replacement	7,655

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Report of Off-Balance Sheet Financial Obligations
Detail by Agency
As of June 30, 2022

Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2022
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - Construct New JCC Hazmat Survey for Demolition	7,322
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	WML Enterprises - Natural Bridge Waste Water Treatment Plant Demolition	5,251
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Marshall Craft Associates formally KOP Architects - Bon Air JCC Expansion Roof	4,465
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden - VPSTC B&G Shop Water Infiltration Repair Design	4,216
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - Bon Air Roof Design and Construction for State House & Old Personnel	4,072
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Consulting Services - Bon Air State Expansion Roof Replacement Roof Inspections	3,360
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Cornerstone Architects - VPSTC Knox Hall Landscape Design at New Front Entrance	3,302
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - VPSTC Admin I/Shippen Hospital ACM Abatement Monitoring	2,669
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - Barrett Underground Storage Tank Remediation	2,503
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden - Bon Air 1601 CAS Paving Design	2,300
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Cornerstone Architects - VPSTC Smyth Hall ADA Bathroom Renovations & Water Treatment Design	2,218
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Say Consulting Group - Upgrade Fire Alarm & Protections Systems	1,650
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Consulting Services - Bon Air State House & VPSTC Staff House Roof Inspections	1,155
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	RMT Construction - Bon Air Dining Hall HVAC Control Investigation	1,106

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Report of Off-Balance Sheet Financial Obligations
Detail by Agency
As of June 30, 2022

Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2022
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - VPSTC Smyth Hall ADA Bathroom Renovation Asbestos Abatement Monitoring	849
777 Total				3,005,452
778	DEPARTMENT OF FORENSIC SCIENCE	Short-term Leases	Short-term Leases	19,255
778 Total				19,255
794	VIRGINIA CENTER FOR BEHAVIORAL REHABILITATION	Short-term Leases	Short-term Leases	2,520
794	VIRGINIA CENTER FOR BEHAVIORAL REHABILITATION	Short-term Leases	Short-term Leases	1,540
794	VIRGINIA CENTER FOR BEHAVIORAL REHABILITATION	Short-term Leases	Short-term Leases	258
794 Total				4,318
841	DEPARTMENT OF AVIATION	Short-term Leases	Short-term Leases	7,766
841 Total				7,766
848	INDIGENT DEFENSE COMMISSION	Short-term Leases	Short-term Leases	11,370
848 Total				11,370
912	DEPARTMENT OF VETERANS SERVICES	Short-term Leases	Short-term Leases	359
912 Total				359

Commonwealth of Virginia
 Department of Accounts
 Report of Off-Balance Sheet Financial Obligations
 Detail by Agency
 As of June 30, 2022

Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2022
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Short-term Leases	Short-term Leases	24,623
942 Total				24,623
960	DEPARTMENT OF FIRE PROGRAMS	Short-term Leases	Short-term Leases	12,225
960 Total				12,225
961	DIVISION OF CAPITOL POLICE	Short-term Leases	Short-term Leases	4,410
961 Total				4,410
Grand Total				490,198,307

Note 1: For ACFR reporting purposes, the financial activity for the higher education institution and the related foundations is combined into one column. In order to prevent duplication, the significant activity between the higher education institution and related foundations, including GASB 87 Short-term lease obligations, is excluded from the ACFR. These amounts are being included in this schedule.