

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2023

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 (\$32.2 billion)
- Accounts payable (\$4.0 billion)
- Tax refunds payable (\$2.5 billion)
- Notes payable (\$2.0 billion)

Other obligations that may be less understood include the following:

- Net Pension Liability (\$5.6 billion)
- Long-term Lease Liability (\$5.5 billion)
- Highway project commitments (\$5.4 billion)
- Other Post-Employment Benefits (\$1.8 billion)
- Higher education construction commitments (\$1.8 billion)
- Medicaid payable (\$1.6 billion)
- Educational benefits payable (\$1.4 billion)
- Virginia Department of Transportation contractual commitments (\$951.6 million)
- Compensated absences (\$805.3 million)
- Virginia Port Authority construction contracts (\$773.3 million)
- Long-term Subscription-Based Information Technology Arrangements Liability (\$562.2 million)
- Information Technology Infrastructure (\$387.8 million)
- Mass Transit project commitments (\$344.4 million)
- Installment purchases (\$313.8 million)
- Virginia College Savings Plan private equity commitments (\$282.0 million)
- Car Tax Refund Payable (\$263.0 million)
- Lottery Prizes (\$198.1 million)
- Department of Forensic Science construction commitments (\$166.1 million)
- Wastewater Treatment Projects (\$136.9 million)
- Department of General Services construction commitments (\$119.7 million)
- Department of Corrections construction commitments (\$103.4 million)
- Department of Military Affairs construction commitments (\$48.7 million)
- Department of Motor Vehicles contractual commitments (\$46.5 million)

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- Department of Behavioral Health and Developmental Services contractual commitments (\$37.7 million)
- Virginia Wireless E-911 outstanding grants awarded (\$33.9 million)
- Department of Veterans Services construction commitments (\$27.8 million)
- Virginia Department of Health contractual commitments (\$25.1 million)
- Department of Corrections contractual commitments (\$22.2 million)
- Department of Behavioral Health and Developmental Services construction commitments (\$21.6 million)
- Department of Conservation and Recreation construction commitments (\$15.0 million)
- Virginia Employment Commission contractual and non-contractual commitments (\$12.1 million)
- Pollution Remediation Obligations (\$8.2 million)

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

GASB Statement No. 87, *Leases (GASB 87)*, was implemented in 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 \$13.6 million as of June 30, 2023, are included in this report.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (GASB 96)*, was implemented during fiscal year 2023. This statement provides guidance on financial reporting for subscription-based information technology arrangements (SBITAs). For the Commonwealth, SBITAs are defined as a contract that conveys control of the right to use another party's IT software, alone, or in combination with tangible capital assets. Long-term SBITAs, which are recorded in the ACFR, have a term of greater than one year and a present value of \$5,000 or more. Short-term SBITAs, which are not recorded in the ACFR, have either a term of one year or less or a present value below \$5,000. Accordingly, agencies' Short-term SBITA obligations of \$38.3 million as of June 30, 2023, 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 2023 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;

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- Agency-based Deferred Maintenance;
- Short-term leases; and
- Short-term subscription-based information technology arrangements.

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, 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 \$6.3 million in deferred maintenance costs associated with DGS’s facilities as of January 11, 2024.

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, 2023, total \$647,082,486. **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, 2023
Liabilities to Foundations that were Eliminated	572,584,698
Short-term SBITAs	38,263,784
Short-term Leases	13,607,391
Contracts	13,499,050
Federal Match Requirements	6,437,547
Non-Federal Match Requirements	1,149,665
Legal Cases	744,935
Right of Way Obligations	561,823
Other Commitment Contracts	233,593
Grand Total	647,082,486

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 and GASB 96 SBITA obligations, is excluded from the ACFR. These amounts, which increased by \$131.7 million from the prior year, are being included in this schedule. Additionally, the remaining increase when compared to the prior year is primarily attributable to GASB 96 SBITA 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, 2023
100	SENATE OF VIRGINIA	Short-term Leases	Short-term Leases	123,579
100 Total				123,579
109	DIVISION OF LEGISLATIVE AUTOMATED SYSTEMS	Short-term Leases	Short-term Leases	46,032
109 Total				46,032
111	SUPREME COURT	Short-term SBITAs	Short-term SBITAs	3,043,078
111	SUPREME COURT	Short-term Leases	Short-term Leases	159,863
111 Total				3,202,941
112	JUDICIAL INQUIRY AND REVIEW COMMISSION	Short-term Leases	Short-term Leases	11,897
112 Total				11,897
117	VIRGINIA STATE BAR	Short-term Leases	Short-term Leases	9,882
117 Total				9,882
123	DEPARTMENT OF MILITARY AFFAIRS	Short-term Leases	Short-term Leases	43,276
123	DEPARTMENT OF MILITARY AFFAIRS	Short-term SBITAs	Short-term SBITAs	21,956

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
123 Total				65,232
125	COURT OF APPEALS OF VIRGINIA	Short-term Leases	Short-term Leases	6,977
125 Total				6,977
128	DAVIS & MCDANIEL VETERANS CARE CENTER	Short-term Leases	Short-term Leases	80,033
128	DAVIS & MCDANIEL VETERANS CARE CENTER	Short-term SBITAs	Short-term SBITAs	980
128 Total				81,013
129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	Short-term SBITAs	Short-term SBITAs	95,488
129	DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	Short-term Leases	Short-term Leases	31,928
129 Total				127,416
136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	Short-term Leases	Short-term Leases	899,867
136	VIRGINIA INFORMATION TECHNOLOGIES AGENCY	Short-term SBITAs	Short-term SBITAs	59,548
136 Total				959,415
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Federal Match Requirements	General Fund Match of Federal Expenditures	85,752
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Short-term Leases	Short-term Leases	36,927

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140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Short-term SBITAs	Short-term SBITAs	2,360
140 Total				125,039
141	ATTORNEY GENERAL AND DEPARTMENT OF LAW	Short-term Leases	Short-term Leases	402,341
141	ATTORNEY GENERAL AND DEPARTMENT OF LAW	Short-term SBITAs	Short-term SBITAs	327,416
141 Total				729,757
147	OFFICE OF THE STATE INSPECTOR GENERAL	Short-term SBITAs	Short-term SBITAs	780
147 Total				780
148	VIRGINIA COMMISSION FOR THE ARTS	Short-term Leases	Short-term Leases	5,178
148 Total				5,178
151	DEPARTMENT OF ACCOUNTS	Short-term Leases	Short-term Leases	77,155
151	DEPARTMENT OF ACCOUNTS	Short-term SBITAs	Short-term SBITAs	5,187
151 Total				82,342
152	DEPARTMENT OF THE TREASURY	Short-term Leases	Short-term Leases	83,942
152 Total				83,942

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
154	DEPARTMENT OF MOTOR VEHICLES	Contracts	DMV Fairfax/Braddock CSC Building construction contract	3,550,465
154	DEPARTMENT OF MOTOR VEHICLES	Short-term Leases	Short-term Leases	101,402
154	DEPARTMENT OF MOTOR VEHICLES	Short-term SBITAs	Short-term SBITAs	908
154 Total				3,652,775
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant 15PBJS-21-GK-00147-NCHI	313,333
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant BSC-2023-53125-23125	280,196
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant 15PBJS-22-GK-01017-NCHI	263,820
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant FM6OT-2023-53055-23055	173,986
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant FM-MCG-0633-22-01-00	139,769
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant 2020-RU-BX-002	113,827
156	DEPARTMENT OF STATE POLICE	Short-term Leases	Short-term Leases	90,897
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant BM2HVE-2023-53124-23124	38,912
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant F1906CMD-2023-53181-23181	18,298
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency Match requirement for Grant 2019-RU-BX-K004	13,789

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
156 Total				1,446,827
160	VIRGINIA CRIMINAL SENTENCING COMMISSION	Short-term Leases	Short-term Leases	18,014
160 Total				18,014
171	STATE CORPORATION COMMISSION	Short-term Leases	Short-term Leases	359,835
171	STATE CORPORATION COMMISSION	Short-term SBITAs	Short-term SBITAs	3,109
171 Total				362,944
181	DEPARTMENT OF LABOR AND INDUSTRY	Contracts	IT System Development Commitment	3,142,538
181	DEPARTMENT OF LABOR AND INDUSTRY	Short-term Leases	Short-term Leases	41,931
181 Total				3,184,469
182	VIRGINIA EMPLOYMENT COMMISSION	Short-term Leases	Short-term Leases	492,920
182 Total				492,920
191	VIRGINIA WORKERS' COMPENSATION COMMISSION	Short-term SBITAs	Short-term SBITAs	463,310
191	VIRGINIA WORKERS' COMPENSATION COMMISSION	Short-term Leases	Short-term Leases	36,920
191 Total				500,230

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194	DEPARTMENT OF GENERAL SERVICES	Short-term Leases	Short-term Leases	2,542,295
194 Total				2,542,295
199	DEPARTMENT OF CONSERVATION AND RECREATION	Short-term Leases	Short-term Leases	196,502
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Community Assistance Program State Support Services	161,921
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Aquatic Invasive Species	32,184
199	DEPARTMENT OF CONSERVATION AND RECREATION	Short-term SBITAs	Short-term SBITAs	17,124
199 Total				407,731
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	61,715
201	DEPARTMENT OF EDUCATION, CENTRAL OFFICE OPERATIONS	Short-term SBITAs	Short-term SBITAs	35,248
201 Total				165,258
202	THE LIBRARY OF VIRGINIA	Short-term Leases	Short-term Leases	83,250
202	THE LIBRARY OF VIRGINIA	Short-term SBITAs	Short-term SBITAs	3

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
202 Total				83,253
203	WILSON WORKFORCE AND REHABILITATION CENTER	Short-term Leases	Short-term Leases	4,543
203 Total				4,543
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	18,891,858
204	THE COLLEGE OF WILLIAM AND MARY IN VIRGINIA (including CWM, RBC and VIMS)	Short-term SBITAs	Short-term SBITAs	3,982,980
204	THE COLLEGE OF WILLIAM AND MARY IN VIRGINIA (including CWM, RBC and VIMS)	Short-term Leases	Short-term Leases	785,852
204 Total				23,660,690
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	180,385,478
207 Total				180,385,478
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	180,876,000
208	VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (including VPI&SU & VPI&SU-COOP Ext & AG Experiment Div.)	Short-term Leases	Short-term Leases	752,000

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208	VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (including VPI&SU & VPI&SU-COOP Ext & AG Experiment Div.)	Short-term SBITAs	Short-term SBITAs	430,000
208 Total				182,058,000
212	VIRGINIA STATE UNIVERSITY (including VSU & Coop Ext/Agricultural Research Service)	Federal match requirements		139,563
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	102,057
212 Total				241,620
214	LONGWOOD UNIVERSITY	Short-term SBITAs	Short-term SBITAs	741,213
214	LONGWOOD UNIVERSITY	Short-term Leases	Short-term Leases	80,476
214 Total				821,689
215	UNIVERSITY OF MARY WASHINGTON	Federal match requirements		342,999
215	UNIVERSITY OF MARY WASHINGTON	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	209,243
215	UNIVERSITY OF MARY WASHINGTON	Short-term Leases	Short-term Leases	79,923
215	UNIVERSITY OF MARY WASHINGTON	Short-term SBITAs	Short-term SBITAs	9,433
215 Total				641,598

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216	JAMES MADISON UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	8,088,233
216	JAMES MADISON UNIVERSITY	Short-term Leases	Short-term Leases	1,531,006
216 Total				9,619,239
217	RADFORD UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	9,273,427
217 Total				9,273,427
218	VIRGINIA SCHOOL FOR THE DEAF AND THE BLIND	Short-term Leases	Short-term Leases	14,585
218 Total				14,585
221	OLD DOMINION UNIVERSITY	Short-term Leases	Short-term Leases	147,070
221	OLD DOMINION UNIVERSITY	Short-term SBITAs	Short-term SBITAs	31,632
221 Total				178,702
222	DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL REGULATION	Short-term SBITAs	Short-term SBITAs	311,940
222	DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL REGULATION	Short-term Leases	Short-term Leases	2,021
222 Total				313,961
223	DEPARTMENT OF HEALTH PROFESSIONS	Short-term SBITAs	Short-term SBITAs	177,588

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223	DEPARTMENT OF HEALTH PROFESSIONS	Short-term Leases	Short-term Leases	77,147
223 Total				254,735
226	BOARD OF ACCOUNTANCY	Short-term Leases	Short-term Leases	15,007
226 Total				15,007
233	BOARD OF BAR EXAMINERS	Short-term Leases	Short-term Leases	16,506
233 Total				16,506
236	VIRGINIA COMMONWEALTH UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	65,884,214
236	VIRGINIA COMMONWEALTH UNIVERSITY	Short-term SBITAs	Short-term SBITAs	315,520
236	VIRGINIA COMMONWEALTH UNIVERSITY	Short-term Leases	Real estate and vehicle leases under \$50k	176,446
236 Total				66,376,180
239	FRONTIER CULTURE MUSEUM OF VIRGINIA	Short-term SBITAs	Short-term SBITAs	23,223
239	FRONTIER CULTURE MUSEUM OF VIRGINIA	Short-term Leases	Short-term Leases	15,704
239 Total				38,927
242	CHRISTOPHER NEWPORT UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	940,000

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242	CHRISTOPHER NEWPORT UNIVERSITY	Short-term SBITAs	Short-term SBITAs	24,661
242 Total				964,661
245	STATE COUNCIL OF HIGHER EDUCATION FOR VIRGINIA	Short-term Leases	Short-term Leases	9,990
245 Total				9,990
247	GEORGE MASON UNIVERSITY	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	107,916,196
247	GEORGE MASON UNIVERSITY	Federal match requirements	Cost sharing commitments on signed federal grants	4,250,903
247	GEORGE MASON UNIVERSITY	Non-Federal Match requirements		1,149,665
247	GEORGE MASON UNIVERSITY	Short-term SBITAs	Short-term SBITAs	195,946
247	GEORGE MASON UNIVERSITY	Short-term Leases	Short-term Leases	31,416
247 Total				113,544,126
260	VIRGINIA COMMUNITY COLLEGE SYSTEM (includes System Office, Shared Services Center, and Community Colleges)	Short-term SBITAs	Short-term SBITAs	26,489,762
260	VIRGINIA COMMUNITY COLLEGE SYSTEM (includes System Office, Shared Services Center, and Community Colleges)	Short-term Leases	Short-term Leases	2,328,120
260	VIRGINIA COMMUNITY COLLEGE SYSTEM (includes	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for the Annual Comprehensive Financial Report	17,992

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	System Office, Shared Services Center, and Community Colleges)			
260 Total				28,835,874
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Short-term Leases	Short-term Leases	151,184
262	DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	Short-term SBITAs	Short-term SBITAs	1,075
262 Total				152,259
301	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES	Short-term Leases	Short-term Leases	11,396
301 Total				11,396
402	MARINE RESOURCES COMMISSION	Short-term Leases	Short-term Leases	12,194
402	MARINE RESOURCES COMMISSION	Short-term SBITAs	Short-term SBITAs	690
402 Total				12,884
403	DEPARTMENT OF WILDLIFE RESOURCES	Short-term Leases	Short-term Leases	2,954
403 Total				2,954
405	VIRGINIA RACING COMMISSION	Short-term Leases	Short-term Leases	6,075
405 Total				6,075

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417	GUNSTON HALL	Short-term SBITAs	Short-term SBITAs	6,557
417	GUNSTON HALL	Short-term Leases	Short-term Leases	3,120
417 Total				9,677
423	DEPARTMENT OF HISTORIC RESOURCES	Short-term Leases	Short-term Leases	4,896
423 Total				4,896
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Trane U.S Inc HVAC Renovation	1,711,703
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Trane U.S Inc HVAC Renovation	1,448,537
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Allcon Contracting Corp-Restroom Remodel	99,892
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Roof Systems of VA Inc-Rotunda Roof Replacement	61,159
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Hopke & Assic-AE Svcs for Shoreline Restoration	44,928
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Hopke & Assoc-AE Svcs for Pier Shelter Expansion	27,389
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Sundance Window Tinting-Lampac Matting for Yehakens	12,600
425	JAMESTOWN-YORKTOWN FOUNDATION	Short-term Leases	Short-term Leases	9,911
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Tiffany Yachts-Discovery Dry Dock Svcs	9,560

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
425 Total				3,425,679
440	DEPARTMENT OF ENVIRONMENTAL QUALITY	Short-term Leases	Short-term Leases	155,534
440	DEPARTMENT OF ENVIRONMENTAL QUALITY	Short-term SBITAs	Short-term SBITAs	121,715
440 Total				277,249
501	DEPARTMENT OF TRANSPORTATION	Right of Way Obligations	Pending Payments for Construction R/W	561,823
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	Legal Cases	365,525
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	Legal Cases	365,000
501	DEPARTMENT OF TRANSPORTATION	Short-term Leases	Short-term Leases	288,850
501	DEPARTMENT OF TRANSPORTATION	Short-term SBITAs	Short-term SBITAs	10,838
501 Total				1,592,036
505	DEPARTMENT OF RAIL AND PUBLIC TRANSPORTATION	Legal Cases	Settlement proceeds	14,410
505 Total				14,410
601	DEPARTMENT OF HEALTH	Short-term Leases	Short-term Leases	436,867
601	DEPARTMENT OF HEALTH	Other Commitment Contracts	Commitment Contract	27,540

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
601 Total				464,407
602	DEPARTMENT OF MEDICAL ASSISTANCE SERVICES	Short-term SBITAs	Short-term SBITAs	991,687
602	DEPARTMENT OF MEDICAL ASSISTANCE SERVICES	Short-term Leases	Short-term Leases	5,649
602 Total				997,336
606	VIRGINIA BOARD FOR PEOPLE WITH DISABILITIES	Short-term Leases	Short-term Leases	5,736
606 Total				5,736
702	DEPARTMENT FOR THE BLIND AND VISION IMPAIRED	Short-term SBITAs	Short-term SBITAs	19,073
702 Total				19,073
711	VIRGINIA CORRECTIONAL ENTERPRISES	Short-term SBITAs	Short-term SBITAs	96,624
711	VIRGINIA CORRECTIONAL ENTERPRISES	Short-term Leases	Short-term Leases	69,493
711 Total				166,117
720	DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES	Other Commitment Contracts	Automated pharmacy system maintenance	206,053
720	DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES	Short-term Leases	Short-term Leases	7,848
720 Total				213,901

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Moseley Architects - Construct New JCC	1,437,644
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	ESITECH Inc. - Bon Air Expansion Emergency Security System Replacement	696,296
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	RMT Construction & Development Group - Bon Air Oakridge Replace Existing Natural Gas Boilers	295,020
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	CBRE Henry Inc. - Construct New JCC - Commissioning Services	189,779
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	RMT Construction & Development Group - Bon Air Oakridge Chiller/Boiler Replacement	172,091
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions - VPSTC Winston and Bannister Renovations	154,185
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	ESITECH Inc. - Bon Air Expansion Emergency Security System Replacement	62,947
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	RMT Construction & Development Group - Bon Air Old Personnel Building Reconfigure 60KW Diesel Generator	57,665
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	CBRE Henry Inc. - Construct New JCC - Project Manager	56,444
777	DEPARTMENT OF JUVENILE JUSTICE	Short-term Leases	Short-term Leases	47,138
777	DEPARTMENT OF JUVENILE JUSTICE	Short-term SBITAs	Short-term SBITAs	44,110
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Moseley Architects - Bon Air Security System Renovation and Upgrade Schematic Design	42,021
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	CPPG LLC - Construct New JCC - Project Manager	36,464
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Atlantic Constructors - Bon Air 1801 Building Chiller Repairs	28,304

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden Associates - Bon Air MS4 Stormwater Permit Support	27,135
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Azias Inc. - Construct New JCC - Cost Estimate	24,950
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions - VPSTC Card Reader System	23,644
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof consulting Services - VPSTC Smyth Hall Vocational Wing Roof Inspections	10,320
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions - VPSTC Admin and Smyth Hall Vocational Wing Roof Replacement	9,985
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Consulting Services - Bon Air Oakridge Roof replacement Design	9,891
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	RMT Construction & Development Group - Bon Air New Laptops and Desktop for HVAC Controls System	6,979
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Cornerstone Architects - VPSTC Knox Hall Kitchen Conversion Renovation Design	6,300
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - Barret Underground Storage Tank Remediation	5,506
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions - VPSTC Winston and Bannister Renovations - Provide Temp Storage Containers	5,326
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Consulting Services Inc. - Bon Air Oakridge Roof Replacement Design	4,847
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Cornerstone Architects - VPSTC Knox Hall Patio Enclosure Design	4,575
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Simmons Rockecharlie & Prince - Bon Air Oakridge Boiler Replacement Working Drawings	3,905
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Marshall Craft Associates formally KOP Architects - Bon Air JCC Expansion Roof	3,394

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - Construct New JCC - Hazmat Survey for Demolition	3,170
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	NBJ Architecture - VPSTC Admin and Smyth Hall Vocational Wing Roof Design	2,730
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden Associates - Land Use Plan Update 2023-2024	2,310
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden - Bon Air 1601 CAS Paving Design	2,300
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Consulting Services Inc. - Bon Air Expansion Roof Replacement Roof Inspections	1,182
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - VPSTC Gee Winston Cottage Asbestos & Lead Paint Survey	1,003
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Frances Environmental - VPSTC Knox Hall Covered Awning Project - Asbestos and Lead Paint Testing	907
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Air Tech Solutions - VPSTC Admin and Smyth Hall Vocational Wing Roof Additional Repairs	893
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental - VPSTC Smyth Hall ADA Bathroom Renovaton Asbestos Abatement Monitoring	167
777 Total				3,481,527
778	DEPARTMENT OF FORENSIC SCIENCE	Short-term Leases	Short-term Leases	15,850
778	DEPARTMENT OF FORENSIC SCIENCE	Short-term SBITAs	Short-term SBITAs	9,714
778 Total				25,564
841	DEPARTMENT OF AVIATION	Short-term Leases	Short-term Leases	7,119

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
841 Total				7,119
848	INDIGENT DEFENSE COMMISSION	Short-term SBITAs	Short-term SBITAs	20
848 Total				20
903	JONES AND CABACOY VETERANS CARE CENTER	Short-term Leases	Short-term Leases	79,404
903 Total				79,404
912	DEPARTMENT OF VETERANS SERVICES	Short-term Leases	Short-term Leases	94,413
912	DEPARTMENT OF VETERANS SERVICES	Short-term SBITAs	Short-term SBITAs	6,101
912 Total				100,514
922	SITTER & BARFOOT VETERANS CARE CENTER	Short-term Leases	Short-term Leases	45,752
922	SITTER & BARFOOT VETERANS CARE CENTER	Short-term SBITAs	Short-term SBITAs	31,365
922 Total				77,117
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Short-term Leases	Short-term Leases	24,408
942 Total				24,408
960	DEPARTMENT OF FIRE PROGRAMS	Short-term SBITAs	Short-term SBITAs	111,192

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2023
960	DEPARTMENT OF FIRE PROGRAMS	Short-term Leases	Short-term Leases	6,710
960 Total				117,902
961	DIVISION OF CAPITOL POLICE	Short-term SBITAs	Short-term SBITAs	2,630
961	DIVISION OF CAPITOL POLICE	Short-term Leases	Short-term Leases	2,520
961 Total				5,150
Grand Total				647,082,486

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 and GASB 96 SBITA obligations, is excluded from the ACFR. These amounts are being included in this schedule.