

**REPORT OF THE
COMMONWEALTH COMPETITION COUNCIL**

**Plan for the Development of
a System and Review Process to
Implement and Maintain a Statewide
Database of Nonprofit and Not-for-Profit
Entities that Could be Accessed by all
Virginians via the Internet**

**TO THE GOVERNOR AND
THE GENERAL ASSEMBLY OF VIRGINIA**



SENATE DOCUMENT NO. 13

**COMMONWEALTH OF VIRGINIA
RICHMOND
2002**



COMMONWEALTH of VIRGINIA

Commonwealth Competition Council

James S. Gilmore, III
Governor

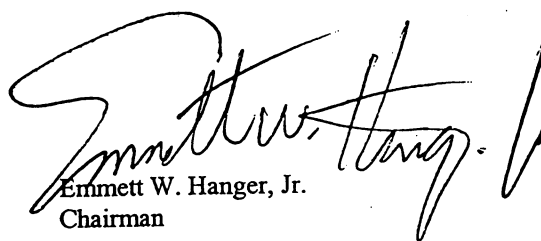
November 30, 2001

TO:

The Honorable James S. Gilmore, III, Governor of Virginia
and
Members of the Virginia General Assembly

The 2001 General Assembly, through Senate Joint Resolution 382, requested the Commonwealth Competition Council, in cooperation with certain agencies and institutions, to develop a plan for an Internet database on nonprofit or not-for-profit organizations in Virginia. Included in this were the Authorities created throughout Virginia.

This report presents the plan for your consideration. The Commonwealth Competition Council believes and recommends that placing information on the Internet constitutes good public policy.



Emmett W. Hanger, Jr.
Chairman

Embracing the Spirit of Opportunity



COMMONWEALTH of VIRGINIA

Commonwealth Competition Council

James S. Gilmore, III
Governor

PREFACE

Senate Joint Resolution 382, approved by the 2001 General Assembly, requested the Commonwealth Competition Council, in cooperation with certain agencies and institutions, to prepare a plan for the development of a statewide database of nonprofit and not-for-profit entities that could be accessed via the Internet. This report presents the plan for consideration by the Governor and the 2002 General Assembly.

Those agencies working with the Commonwealth Competition Council on this plan included the Department of Taxation, Attorney General's Office, Department of Agriculture and Consumer Services, State Corporation Commission, Charitable Gaming Commission, Virginia Information Providers Network, Commissioners of the Revenue, INOVA Health System, Restaurant Association of Virginia, Young Men's Christian Association of the USA, Commission on Local Government, Compensation Board, Division of Legislative Services, Auditor of Public Accounts, Virginia Association of Counties, Virginia Municipal League, and the Weldon Cooper Center for Public Service. The taskforces heard presentations from several sources, providing keen insight into the benefits of an Internet database.

This plan represents the second year of concentrated study by the Commonwealth Competition Council of nonprofit or not-for-profit organizations in Virginia. In 2001 the results of the SJR 219 study of ongoing or permanent commercial activities of not-for-profit organizations and their effect on state revenues were published in House Document No. 50 (2001). All three recommendations of last year's study are reflected in the Internet-based plan proposed in this document.

Great strides have been made in gathering access to data on the 36,571 exempt organizations in Virginia. Since the SJR 219 study, the Internal Revenue Service has publicly released its information on organizations that they have granted "exempt organization" status. It is recommended that this public information from the IRS be utilized in its entirety and downloaded to a web-enabled Internet accessible database. This would provide a sound foundation for the Virginia database which will be kept current monthly.

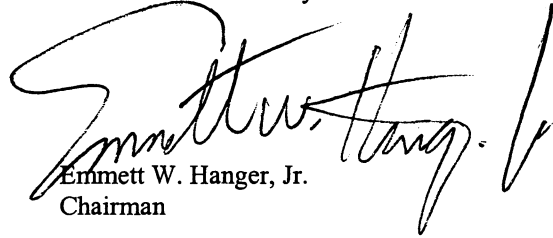
The Council recommends that a survey be undertaken of all the counties, cities, and towns of Virginia to ascertain the Authorities serving their localities. Over 500 Authorities have been identified this year, an increase from the 433 identified during the SJR 219 study. The survey will establish the basis for a similar Internet accessible Authorities database to be developed. The Council concluded that Authorities represent a potential challenge to private sector competition. The initial findings also reflect a total of \$17 billion in outstanding debt identified in 110 of these Authorities.

The Council believes and recommends that placing information about these organizations on the Internet constitutes good public policy. It would provide information on the various organizations in one place. It could be used by the public, federal, state, and local governments, as well as by businesses and other nonprofit or not-for-profit organizations and Authorities.

This report outlines the proposed plan for both the nonprofit or not-for-profit organization and Authorities Internet databases. Nominal funding has been identified to enable the Commonwealth Competition Council to proceed with carrying out this plan.

Embracing the Spirit of Opportunity

On behalf of the Commonwealth Competition Council, I would like to thank those who served on the taskforces established to develop the plan. Virginia is indeed fortunate to be served by such talented and dedicated state employees and citizens.

A handwritten signature in black ink, appearing to read "Emmett W. Hanger, Jr.", written in a cursive style. The signature is positioned above the printed name and title.

Emmett W. Hanger, Jr.
Chairman

November 30, 2001



COMMONWEALTH of VIRGINIA

Commonwealth Competition Council

James S. Gilmore, III
Governor

November 13, 2001

The Honorable Emmett W. Hanger, Jr.
Chairman
Commonwealth Competition Council
P. O. Box 2
Mount Solon, Virginia 22843-0002

Dear Senator Hanger:

I am pleased to inform you that the Commonwealth Competition Council Taskforce developing the plan requested by SJR 382 (2001) has completed its work and has proposed a workable plan for an Internet website on nonprofit/not-for-profit organizations and Virginia Authorities. That plan and draft report are attached.

The Taskforce members devoted much of the summer and fall in meetings to examine the issues involved. Given the depth of review and the extensive amounts of information examined, two distinct study groups were established: one for nonprofit issues and one for the Authorities. The nonprofit/not-for-profit study group was further organized into three subgroups. That scheme allowed us to consider the myriad of issues inherent in nonprofit/not-for-profit organizations and the various Authorities.

The Taskforce found that placing information about these institutions on the Internet would constitute good public policy. It would provide in one place information on the various organizations that could be used by the public, state agencies and local governments as well as by businesses and other nonprofit/not-for-profit organizations and Authorities. It is recommended that the public information from the Internal Revenue Service on exempt organizations be utilized in its entirety and downloaded to a web-enabled Internet accessible database. Downloading of the entire IRS database with information on all organizations across the country will provide the most complete data. This is also more accurate and less time consuming than trying to download selected pieces of information. With respect to the Authorities database, it is recommended that a survey be undertaken of all the counties, cities and towns of Virginia to ascertain the Authorities that serve their localities. This will establish the basis for a similar Internet accessible Authorities database to be developed.

It is further recommended that development of this or these website(s) for these institutions proceed immediately and that the relatively minimal funds identified be requested to permit development during the next year. Alternatively, it is conceivable that the project could be self-funded by the use of value added data mining techniques that would produce commercially valuable products. Such an alternative would require either interim borrowing authority from the Treasury or a deferral of the costs requisite to the development of these sites.

Embracing the Spirit of Opportunity

The Honorable Emmett W. Hanger, Jr.
November 13, 2001
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I want to express my personal and general appreciation to all participants in this study, and especially to the members of the Commonwealth Competition Council who served diligently on this effort: Dr. Earl McClenney who chaired the authorities group, Mr. Richard Brown who chaired the nonprofit policy group, Mr. Robert Archer, Mr. Edgardo Marquez, Mr. Michael Pocalyko, and Dr. Strother Smith, Esquire.

I also want to express my personal and general appreciation to two non-Council Members, Ms. Erin Linton-Wright of the Virginia Information Providers Network (VIPNet) who chaired the technical policy group on data elements and Thomas Lisk, Esquire of LeClair Ryan who chaired the standards for nonprofit/not-for-profit policy group.

The work of the SJR 382 (2001) Taskforce could not have been accomplished without the participation of many others. They include: Ms. Lillian Owens of the Department of Taxation, Mr. Michael Wright of the Department of Agriculture and Consumer Services, Mr. John Comstock of the Charitable Gaming Commission, Mr. Gerald Pacyna of the State Corporation Commission, Mr. Scott Fowler of VIPNet, Michael Jackson, Esquire of the Office of Attorney General, the Honorable Gene "Ray" Ergenbright, Commissioner of the Revenue for the city of Staunton, the Honorable Deborah Marston, Commissioner of the Revenue for the county of Dinwiddie, the Honorable Ross D'Urso, Commissioner of the Revenue for Fauquier County, Mr. Barry Watkins of the YMCA and Mr. Donald Harris of INOVA Health Systems.

I also want to express my personal and general appreciation to those who served on the Authorities group. In addition to Mr. Brown, Mr. Pocalyko, Mr. Ergenbright, Mr. Fowler, and Ms. Linton-Wright, they include: Mr. Ted McCormack of the Commission on Local Government, Mr. Richard Lampman of the Compensation Board, Ms. Heather Butros of the Division of Legislative Services, Ms. Sherri Wyatt of the Auditor of Public Accounts, Mr. Dean Lynch and Mr. James Campbell of the Virginia Association of Counties, Ms. Mary Jo Fields of the Virginia Municipal League, and Ms. Carol Noe of the Weldon Cooper Center for Public Service.

The Commonwealth of Virginia is fortunate to have and be served by such exceptional public citizens and state employees.

I respectfully request your review and approval of the work on the Taskforce contained in the attached report. Your signature on the letter forwarding the report to the Governor and the General Assembly will be appreciated. Please do not hesitate to contact me if you have any questions.

Respectfully submitted,



Howard Lee
Chairman, SJR 382 Taskforce

Attachments

**COMMONWEALTH COMPETITION COUNCIL
TASKFORCE TO DEVELOP A PLAN FOR A VIRGINIA DATABASE
OF NONPROFIT AND NOT-FOR-PROFIT ORGANIZATIONS
AND AUTHORITIES
TO RESIDE ON THE INTERNET**

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Appreciation is expressed to:

Dr. McClenney, Mr. Brown, Mr. Lisk, and Ms. Linton-Wright for chairing the committees of the taskforce.

Mr. Brown, Mr. Ergenbright, Mr. Fowler, and Ms. Linton-Wright for serving on both the Authorities Group and the Nonprofit Group.

Mr. Irakli Pagava, a senior in Public Administration at Virginia State University, for providing detailed research on Authorities in Virginia and the indebtedness of these quasi-governmental organizations. He is from the Republic of Georgia, and was on the National Dean's List in the fall of 2000.

Ms. Ellen G. Agee, Economic Development Specialist with the Virginia Polytechnic Institute and State University, for providing exceptional assistance to the taskforce on the Industrial Development Authorities in Virginia, for sharing the IDA database, and providing insight into how Authorities function.

Each member who served on the SJR 382 taskforce. The dedication and interest in all aspects of an Internet-based plan of nonprofit and not-for-profit organizations and Authorities proved extremely helpful in responding to the charge of SJR 382.

Each speaker and guest for appearing before this taskforce and providing insight from the state and local government, the private sector, and the nonprofit and not-for-profit sector.

The staff of the Commonwealth Competition Council for providing assistance to this study. Appreciation is expressed to Mr. Bomersheim and Ms. Robertson without whose assistance this study could neither have been carried out nor the report written.

To obtain copies of any materials utilized in this study, please contact the Commonwealth Competition Council:

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This document is available from the Internet on the Commonwealth Competition Council web portal:

<http://www.egovcompetition.com>

and is available from the Division of Legislative Services at the Bill Room:

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EXECUTIVE SUMMARY

One of the recommendations from the SJR 219 (2000) study of ongoing or permanent commercial activities of not-for-profit organizations and their effect on state revenues was the need for a statewide database of these organizations. There are over 36,000 organizations in Virginia that are granted tax exempt status by the Internal Revenue Service (IRS). Nationwide, there are over 1.25 million. Further, there are at least six Virginia government agencies that deal with exempt organizations in varying degrees, but the Commonwealth Competition Council found there was no central repository on these organizations and in only one instance a sharing of data.

Similarly there was little data available on the vast number of independent Authorities that are authorized in Virginia. The General Assembly and local governments, enabled by the *Code of Virginia*, create these entities. Originally the number of such quasi-governmental organizations identified during the SJR 219 study last year totaled 433. Currently, over 500 have been identified, and it appears the number is continuing to rise as other Authorities are identified. In addition, some 98 "Special Districts" have also been identified, but the Competition Council has not collected data on these entities at this time. Initial findings reflect a total of \$17 billion in outstanding debt identified in 110 of these Authorities.

Based on the findings and recommendations of SJR 219 to the Governor and 2001 General Assembly, SJR 382 (2001) was passed by the General Assembly requesting the Commonwealth Competition Council to coordinate the development of a plan to provide for a database of such organizations, including Authorities and cooperatives, to be available on the Internet.

A taskforce was formed from the six agencies, Charitable Gaming Commission, Office of the Attorney General, Department of Taxation, State Corporation Commission, Department of Agriculture and Consumer Services, and the Commonwealth Competition Council, plus the Virginia Information Providers Network (VIPNet), local Commissioners of the Revenue, private businesses, nonprofit or not-for-profit organizations, the Virginia Municipal League, the Virginia Association of Counties, and the Auditor of Public Accounts. The vastness of the potential databases dictated that the study be divided into two specific areas of emphasis:

1. Nonprofit or not-for-profit organizations
2. Authorities

The decision was made by the Commonwealth Competition Council to exclude cooperatives from this plan due to the magnitude of material.

The taskforce concluded that the information in a public forum, such as the Internet, would provide a valuable public service not only to individuals, nonprofit or not-for-profit organizations, and Authorities, but to businesses and governments (federal, state, and local) alike. The use of technology would greatly enhance the creation of two databases, one on nationwide exempt organizations and one of Virginia Authorities. Both groups recommended a phased-in approach, with a review of the use of the data, and modifications made in future phases depending on further analysis and use of the information.

The IRS has made available a nationwide listing of the exempt organizations. It is proposed to utilize this data and download it into a Virginia website that would be searchable through a variety of means. A survey is recommended to be undertaken to determine the number of Authorities that are serving the localities and state government. This will determine the actual number for placement on the Internet database.

It is recommended by the Commonwealth Competition Council that action be undertaken to establish these two databases, and to seek funding in the amount of \$23,500 the first year and \$15,000 the

second year to provide for the technical capabilities needed to accomplish this service. Funding sources could be provided:

- by direct appropriation
- through Treasury borrowings to be re-paid by data mining opportunities resulting from the dissemination and aggregation of data through VIPNet or
- by deferral of costs by VIPNet, if agreeable, with recovery to be obtained based on the commercial use of data.

It is further recommended that the Commonwealth Competition Council explore any and all revenue sources from the mining of the data in both the nonprofit database and the Authorities database.

I. NONPROFIT OR NOT-FOR-PROFIT ORGANIZATIONS

The Commonwealth Competition Council, in cooperation with various state agencies, commissioners of the revenue, and representatives of nonprofit organizations and the private sector, met throughout 2001 to discuss the issues in SJR 382 (see Appendix A) in developing a plan for an Internet database of nonprofit organizations in Virginia. The plan presented represents the findings of this multi-agency taskforce.

The representatives on this taskforce decided that there were three areas of concentration that needed to be addressed:

1. Exploration of the policy issues associated with a public database
2. Review of the data elements
3. Discussion of the standards of nonprofit organizations and how the organizations are functioning under the law

The policy issues discussed and resolved centered around what information in the proposed database would be viewed and considered public information vs. that which is not open for the public. The provisions of the Freedom of Information Act (FOIA) were reviewed in the context of the information in the database. It was the consensus of the group that the FOIA issues were resolved because the public would have access to the entire database on the Internet. The decision was made to download the entire Internal Revenue Service database into a Virginia portal. The privacy issues would have been decided by the IRS before that agency published its data on the Internet. Another issue the policy group discussed was the question of resources and how the database could be financed. It was concluded that the information would be of sufficient interest to explore data mining, and this effort will be explored fully as the database is implemented.

The taskforce reviewed the several hundred data elements in the IRS database. It was the consensus of the group that it was more efficient and accurate to utilize the entire IRS database as opposed to downloading only the Virginia exempt organizations. This decision was based on the premise that if the organization did not have a Virginia address, the data would not be captured. There will be information available on all exempt organizations in the 50 states, the District of Columbia, and Puerto Rico. The IRS further advised that once determination letters are issued to organizations upon the granting of an exemption, they are not routinely re-issued. These letters are considered valid throughout the life of the organization, as long as the organization complies with the provisions of its exemption. The data from the IRS will be updated monthly. Should an organization's exemption be revoked, its name is removed from the publicly accessible venues and would not appear on the subsequent monthly updated information.

The taskforce discussed some options on what standards should be created to evaluate the actions of nonprofit organizations. One issue of primary concern was the competition by nonprofits with for-profit businesses, and their ability to compete and provide services without the burden of taxation. This extended into unrelated business income and its full reporting to the IRS. When discussing the sales tax exemption status of such organizations, the issue arose on the frequency of events when raising funds for charitable purposes. An organization holding an occasional event to raise funds probably should be exempted from sales tax. However, if the organization held an event every Friday evening, it would raise questions on the exemption and how much money actually went to the charity. The Competition Council felt this was an area where it should be studied next year.

With respect to the nonprofit or not-for-profit organizations, the SJR 382 taskforce has proposed a plan with multiple phases, to allow for a review and use of the material:

UNDER PHASE I

The timeline proposed would be beginning early 2002 and extending into 2003.

The taskforce has outlined ten (10) key elements for a successful Internet web site for exempt organizations:

10 POINT PLAN

1. **Use entire IRS database (all 50 states) as basis for the Virginia Web page**

It was the consensus that the IRS database for the entire United States would be downloaded, not specific data fields and not just the Virginia information. This was based on the recommendation of the Virginia Information Providers Network (VIPNet) as being more efficient and accurate in making available information to the agencies and general public. This also captures those organizations operating in Virginia that do not have a Virginia mailing address.

The IRS updates its information monthly, and this would be downloaded monthly into the Virginia website.

There are 1,262,883 exempt organizations throughout the country based on the taskforce's review of the IRS data during October 2001.

Virginia exempt organizations
authorized by the IRS
total 36,571.

The IRS also has made the decision of what information is confidential and not a part of the database; therefore, the taskforce made its recommendation based on all public data elements in the IRS databank.

The Federal Employer Identification Number (EIN) is critical as the common denominator in accessing possible links to the state agencies with databases on the Internet. This assures the viewer that he is looking at the same organization across state agencies and across all states. The EIN is already a requirement in the Virginia accounting and procurement systems, and it appears in the Virginia databases of Agriculture and Consumer Services, Taxation, and the Charitable Gaming Commission.

10 POINT PLAN

2. **Institutionalize the Federal Employer Identification Number (EIN) as a requirement for all nonprofit or not-for-profit databases as the common link**

The legal staff and agency management of the State Corporation Commission are reviewing their regulations to determine if specific legislation is needed for them to require this number for their databases. If so, this agency would need to propose new legislation.

10 POINT PLAN

3. Establish a Virginia portal

While the entire IRS database would be downloaded, for Virginia specifically there would be a portal, with connectivity to:

State agencies dealing with various aspects of nonprofit organizations, such as:

Charitable Gaming Commission
(organizations conducting bingo games)

Department of Agriculture and Consumer Services
(organizations soliciting donations in Virginia)

Attorney General's Office
(private foundation tax forms)

State Corporation Commission
(incorporation of stock or nonstock entities)

Commonwealth Competition Council
(unrelated business income and competition of nonprofit organizations/state agencies with private sector)

Other state agencies and institutions dealing with exempt organizations

Commissioners of the Revenue
(local government sites)

Guidestar.com (<http://www.guidestar.org>)
(source of information on public and private philanthropic organizations)

National Center for Charitable Statistics
(<http://www.nccs.urban.org>)
(National repository of data on the nonprofit sector)

The National Association of State Charity Officials
(<http://www.NASCONet.org>)
(meeting place for nonprofit leaders in the United States and state charity officials)

Internal Revenue Service
(http://www.irs.ustreas.gov/prod/tax_stats/exempt.html)
(IRS data on exempt organizations)

Possible other states who have websites on exempt organizations
(e.g. California and New York)

10 POINT PLAN

4. Create Frequently Asked Questions (FAQs)

Specifically for Virginia, FAQs would be developed by each agency involved as well as by Commissioners of the Revenue. These would be based on previous inquiries and questions to the various offices.

Specifically for Virginia, outline suggestions for educating nonprofit organizations:

Review reporting and filing requirements (Taxation and IRS), unrelated business income, complying with rules, and understanding the requirements of the law, who monitors the rules, information on intent of law, frequency of permits, exemptions granted to nonprofits from various rules and fees.

10 POINT PLAN

- 5. Create Helpful Hints for conducting business in Virginia for the exempt organizations**

The taskforce recommends that the “owner” of the database be the Commonwealth Competition Council.

As owner, the Council would be responsible for tasks such as:

- the monthly downloads from the IRS
- managing the data fields and links to be sure all are correct and working

- backing up data for trending or in case of computer failure
- developing report formats (in Excel, Access, etc.) (See Appendix B as an example of one report format presented to the Taskforce)

- developing disclaimer on portal (not sanctioning an organization or the accuracy of the data, relying on the IRS information only)
- developing privacy statement on the portal

- developing self-help (how to use the data)
- identifying search engines with key words to be identified

- developing search functions of database
- archiving prior data and establish trend reports (such as number of new organizations by region, number of organizations who lost their nonprofit status, etc.)

- receiving and analyzing webtrends to determine how the database is being used

10 POINT PLAN

- 6. Designate “Owner” of database**

No name was suggested, but it was important that the Internet database not be buried under several layers of an agency. It was the consensus that the website needed to be independent of any agency with a distinct moniker, although it would be under the control of the owning agency, the Commonwealth Competition Council.

10 POINT PLAN

- 7. Name of portal (as a standalone, not under another agency)**

The Commonwealth Competition Council would receive feedback and then forward it to the appropriate state entity.

10 POINT PLAN

8. Feedback to webmaster on site

The Commonwealth Competition Council would maintain statistics on feedback and provide reports on issues raised, complaints, questions, etc. The site will not contain a public "bulletin board" for open-ended discussions.

How to publicize the website within Virginia

Several strategies were explored and offered as recommendations on making available to the public the existence of the database:

- 1 Press release from Governor
- 2 Public service announcements
- 3 Notice to each Virginia legislator
- 4 Notice to Virginia legislative and executive branch agencies working with exempt organizations
- 5 Public service announcements on television/radio media
- 6 Notice to local libraries
- 7 Use other applicable agency websites (Agriculture, Charitable Gaming, etc.)
- 8 Local Government network (association meetings, newsletters)
- 9 Nonprofit sites
- 10 Featured site on VIPNet state home page
- 11 Major search engines
- 12 Encourage nonprofits organizations to advertise site
- 13 Awards applications

How to publicize the website for other states

- 1 Send press release from Virginia Governor to other Governors, asking that they disseminate the availability of this information
- 2 Develop list of other organizations to be notified of website

10 POINT PLAN

9. Public Awareness for Virginia information as well as entire country

10 POINT PLAN

10. Seek funding for Phase I (\$23,500 estimated)

Due to technology capabilities, the funding for Phase I is nominally established at \$23,500. This would provide for the:

Establishment of website	\$8,500
Purchase of computer/printer for database use	\$7,500
Storage of data (such as Department of Information Technology or other source, depending on costs and quality of service)	\$7,500
Determine if there is a revenue stream for data	

UNDER PHASE II

The timeline proposed for Phase II would be beginning 2003 extending through 2004.

1. Review, analyze, and broaden elements in Phase I to include, as examples:

- Review webtrends to determine interest in database
- Refresh webpage
- Revise report formats
- Update FAQs for Virginia
- Update helpful hints for nonprofit organizations
- Create links to state agencies/institutions with contracts with nonprofits

Include exempt organizations losing their “exempt status”

Reflect organizations with tax exemptions (sales and use; business, professional, occupation and license [BPOL]; property; etc.)

Develop and review trend reports

2. Expand data to reflect additional information for Virginia page

3. Determine viability of scanning into the database the Virginia private foundation annual tax filing, IRS Form 990-PF, (financial statement filed with the Internal Revenue Service by private foundations)

Presently the Office of the Virginia Attorney General (OAG) does not directly disseminate the reports filed by private foundations even though these forms (IRS 990-PF) are required to be filed with the Office of the Attorney General, and pursuant to IRS regulations should be publicly available. The OAG, instead, refers inquiring parties to other more readily accessible sources at present. If the OAG is amenable, these forms could also be accessed through the website if:

- they can be readily scanned or
 - obtained through other electronic compatible form or
 - by electronic filing if required by the IRS
-

Analyze data

- Review noncompliance with Federal/State regulations

Determine if thresholds on compliance are warranted:

- Review up to 501 (c) 7 or (c) 8 initially
- Make recommendation to Commonwealth Competition Council
- Phase in evaluation based on consumer demand

4. Expand Helpful Hints to exempt organizations

Determine if additional revenue streams exist for data or if general funds will be needed

5. Funding

- Seek funding for Phase II
\$15,000 estimated to include:
 - Refinement of webpage
 - Storage of data (such as Department of Information Technology or other source)
- Scanning of 990-PF (may require part-time assistance or volunteers, estimate not included in \$15,000)
- Funding may depend on audience usage of data

UNDER PHASE III

The timeline proposed for Phase III would be beginning 2005.

Continued analysis and updating of information as listed under Phases I and II.

II. AUTHORITIES

The Commonwealth Competition Council, in continuing its review of not-for-profit organizations initiated by SJR 219 (2000), concluded that Authorities should and need to be included in the Internet database plan pursuant to SJR 382 (2001). The objective of the scope of this plan is to identify, describe, catalogue, and report on the role, scope and functions of Authorities in Virginia. The initial investigation demonstrated that legislative and executive oversight of these entities should be enhanced for the purposes of identifying how they function within the context of the mission of the Commonwealth Competition Council with respect to its mandate that the Council shall:

“Review the practices of government agencies and nonprofit organizations that may constitute inappropriate competition with private enterprise.”
Section 2.2-2662 (10) of the *Code of Virginia*

During the SJR 219 study last year the Council identified 433 Authorities. This included, among others, Authorities for airports, economic development, industrial development, jail, park, parking, and transportation. As a result of our continuing efforts under SJR 382 this year, the Competition Council has identified over 500 Authorities (See Appendix C), and it appears the list is not yet complete.

A sample analysis of slightly over 100 Authorities shows a combined bond debt in excess of \$17 billion. In the apparent absence of transparency, oversight, and reporting requirements, these Authorities are virtually free of sunset and sunshine review. As our data demonstrates for a relatively small sample, there is a significant bonded indebtedness, the implications of which have yet to be fully appreciated.

In fact, as of 2000 there was legislation requiring Authorities to register with the Secretary of the Commonwealth. Beyond that minimum requirement, nothing was done with the data once it was reported. Accordingly, it is not known if all Authorities complied with the reporting requirements. Adding to the problem is the fact that legislation was enacted by the 2001 General Assembly that deleted this reporting requirement.

Authorities and Special Districts in Virginia	
Airport	29
Community Development	16
Economic Development	20
Health Center Commission	3
Hospital	8
Industrial Development	144
Jail	18
Mosquito Control District	3
Park	5
Parking	20
Public Recreation Facilities	3
Public Service	85
Redevelopment and Housing	110
Regional Juvenile Detention Commission	14
Regional Library	26
Sanitary District	18
Sanitation District	8
Soil and Water Conservation District	42
State Authority	24
Transportation District	4
Transportation Improvement District	1
Unclassified	1
Unknown	8
<hr style="width: 20%; margin: 0 auto;"/> Authorities and Special Districts identified as of October 2001	

Further, the Competition Council has identified 98 “Special Districts” which, like Authorities, are created at the discretion of local governments. These special districts include, but are not limited to, mosquito control, regional juvenile detention, regional library, sanitary, sanitation, and soil and water conservation districts. The combined list of Authorities and Special Districts available to local government, identified as of October 2001, exceeds 600 (see Appendix C). The Competition Council has not collected data on these special districts.

The Council concluded that Authorities and Special Districts can represent a potential challenge to private sector competition. In some instances they might inhibit efficient leveraging of private sector assets, both as to the services provided and their ability to compete without the burden of taxation.

A database on Authorities and Special Districts available on the Internet could be used to inform legislative and executive decision makers of the impact of Authorities and Special Districts as quasi-governmental entities that perform governmental or proprietary functions. This information could then be used to assess the scope and nature of any competition with private sector entities. The SJR 382 taskforce has proposed a plan with multiple phases to allow for a review and use of the material:

UNDER PHASE I

The timeline proposed would be beginning early 2002 and extending into 2003.

The taskforce has outlined four (4) key elements for a successful Internet web site for Authorities and Special Districts:

AUTHORITIES PLAN	Survey local governments to ascertain what Authorities and Special Districts are presently serving their municipalities.
1. Inventory Authorities	So far there are over 500 Authorities identified in Virginia and 98 Special Districts. This compares to the 433 Authorities identified last year by the Commonwealth Competition Council.

Compare survey results to the information on file with:

- Division of Legislative Services' Authorities Book
- Auditor of Public Accounts
- Commission on Local Government
- Secretary of the Commonwealth
- Commonwealth Competition Council

AUTHORITIES PLAN
2. Reconcile survey results to other agencies tally on Authorities

AUTHORITIES PLAN
3. Catalogue Authorities and Special Districts

Collect data on:

- mission, today's vs. original
- scope and nature of Authorities and Special Districts
- type and function
- indebtedness capability of Authorities and Special Districts

Determine if historical review is possible

Validate their operations

Gather data on any web sites

Obtain:

- Federal Employer Identification Number (EIN)
- data on revenues
- audits for last three years

Determine:

- reporting provisions and requirements
- citizen participation
- provisions for due process
- financial audit schedules

Review:

- budget processes
- human resource policies
- procurement policy

AUTHORITIES PLAN

4. Survey the Authorities' and Special Districts' officials

UNDER PHASE II

The timeline proposed for Phase II would be beginning 2003 extending through 2004.

AUTHORITIES PLAN

1. Establish a Virginia portal

Create:

- web site for Virginia Authorities
- links to any existing Authorities websites

FAQs would be developed by Authorities and state agencies involved.

Place FAQs on the Internet

AUTHORITIES PLAN

2. Create Frequently Asked Questions (FAQs)

AUTHORITIES PLAN

3. Designate "Owner" of database

The taskforce recommends that the Commonwealth Competition Council be considered the "owner" of the Authorities database, and as such would be responsible for functions described under nonprofit descriptions.

No name was suggested, but it was important that this database, just as the nonprofit database, not be buried under several layers of an organization. It was the consensus that the website needed to be independent of any agency, although it would be under the control of the owning agency, the Commonwealth Competition Council.

AUTHORITIES PLAN

4. Name of portal (as a standalone, not under another agency)

Even though Authorities are nonprofit organizations, it was determined that a separate database from the exempt organizations on the Internet would better serve the public interest.

The remaining steps under Phase I, II, and III would mirror those under the nonprofit organization database. These include feedback to webmaster on site, public awareness and how to publicize database.

APPENDICES

- Appendix A SJR 382
- Appendix B Sample extract of IRS data
- Appendix C List of Authorities in Virginia (identified as of October 2001)
- Appendix D Report of Outstanding Debt
from Combined Local Government Authorities and Commonwealth Authorities

VIRGINIA SENATE JOINT RESOLUTION NO. 382

Requesting the Commonwealth Competition Council, in cooperation with certain agencies and organizations, to prepare a plan for the development of a system and review process to implement and maintain a statewide database of nonprofit and not-for-profit entities that could be accessed by all Virginians via the Internet.

Agreed to by the Senate, February 22, 2001 • Agreed to by the House of Delegates, February 21, 2001

WHEREAS, the Commonwealth Competition Council has completed its study of the ongoing or permanent commercial activities of not-for-profit organizations and the effects of such activities on state revenues, as requested by Senate Joint Resolution No. 219 passed at the 2000 Session of the General Assembly; and

WHEREAS, this study found that there are more than 19,000 individual nonprofit or not-for-profit organizations as well as 400 quasi-governmental authorities operating in Virginia; and

WHEREAS, this study found that the work of nonprofit and not-for-profit organizations in the Commonwealth continues to be highly desired and valued both by its governmental entities and the citizens of Virginia; and

WHEREAS, it is recognized that these organizations provide much needed and valued services in all areas of life and that countless numbers of Virginians are the benefactors of these services; and

WHEREAS, it is further recognized that it is in the best interest of the Commonwealth that certain of these organizations continue to be granted certain exemptions from taxation; and

WHEREAS, it is a finding of Senate Joint Resolution No. 219 that several state agencies are maintaining information on various aspects of these tax exempt organizations, each dealing with its own information and each not being able to share information with the other agencies of the Commonwealth; and

WHEREAS, it is a finding of Senate Joint Resolution No. 219 that the current independent databases, manual systems and processes of state government agencies working with nonprofit and not-for-profit organizations may neither be cost effective nor do the systems reflect the current trend in electronically accessible government, or e-government; and

WHEREAS, it is a finding of Senate Joint Resolution No. 219 that the citizens of the Commonwealth would be better served if there were a single e-government depository of information regarding these organizations that would serve any and all who receive and desire to obtain information on any and all nonprofit or not-for-profit organizations; and

WHEREAS, agencies such as the Department of Taxation, the Attorney General's Office, the Department of Agriculture and Consumer Services, the State Corporation Commission, the Charitable Gaming Commission, and the Commonwealth Competition Council, and others all maintain their own databases and data information that serve to meet only their individual agency's needs and is not reflective of the age of e-government in Virginia and that these systems may not be adequate or cost efficient; and

WHEREAS, it is a finding of Senate Joint Resolution No. 219 that certain ongoing or permanent commercial activities of not-for-profit organizations have made an impact on State revenues and at times potentially compete unfairly with for-profit businesses that must pay taxes; now, therefore, be it

RESOLVED by the Senate, the House of Delegates concurring, That the Commonwealth Competition Council be requested, in cooperation with representatives of nonprofit and not-for-profit organizations, the Department of Taxation, the Attorney General's Office, the Department of Agriculture and Consumer Services, the State Corporation Commission, the Charitable Gaming Commission, Commissioners of the Revenue, and the Virginia Information Providers Network, and others, to prepare a plan for the development of a system and review process to implement and maintain a statewide database of nonprofit and not-for-profit entities that could be accessed by all

Virginians via the Internet. All agencies of the Commonwealth shall provide assistance to the Commonwealth Competition Council for this study, upon request.

The Commonwealth Competition Council shall complete its work in time to submit its findings and recommendations by November 30, 2001, to the Governor and the 2002 Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents.

EIN: 237426063
Organization Name: AMERICAN ASSOCIATION OF RETIRED PERSONS
Contact Name: % AARP-TAX DEPT
Address: 601 E ST NW A8 320
City: WASHINGTON State: DC Zip: 20049-0001

Ruling Date: 04/1971
Advance Ruling Date: 00/0000
TaxPeriod: /
Organization Type: 5 Association

ActivityCode 1: Other Activities Directed to Individuals 575 Services for the aged (see also 153 ad 382)
ActivityCode 2:
ActivityCode 3:

Deductibility or Contributions: Contributions are not deductibl
AssetAmt:
IncomeAmt:
RevenueAmt:
FRCODE subform 01 990 (all other) or 990EZ return

EO Subsection and Classification
04 3 Social Welfare Organization
NTEE Core Codes subform

Foundation Codes: 00 All organizations except 501(c)(3)

Affiliation Code

9 Subordinate - This code is used if the organization is a subordinate in a group ruling.

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Airport Authority (Uncodified-Ch. 140, 1986 Acts)	Roanoke Regional Airport Commission
Airport Authority (Uncodified-Ch. 211, 1975 Acts)	Mecklenburg-Brunswick Airport Commission
Airport Authority (Uncodified-Ch. 22, 1946 Acts)	Peninsula Airport Commission
Airport Authority (Uncodified-Ch. 288, 1966 Acts)	Mannassas Airport Authority
Airport Authority (Uncodified-Ch. 344, 1979 Acts)	Brookneal-Campbell County Airport Authority
Airport Authority (Uncodified-Ch. 371, 1992 Acts)	Southside Regional Airport Authority at Blackstone
Airport Authority (Uncodified-Ch. 379, 1964 Acts)	Twin County Airport Commission
Airport Authority (Uncodified-Ch. 380, 1980 Acts)	Capital Region Airport Commission
Airport Authority (Uncodified-Ch. 390, 1984 Acts)	Charlottesville-Albemarle Airport Authority
Airport Authority (Uncodified-Ch. 422, 1960 Acts)	Bath County Airport District
Airport Authority (Uncodified-Ch. 439, 1958 Acts)	Cumberlands Airport Commission
Airport Authority (Uncodified-Ch. 463, 1948 Acts)	Norfolk Airport Authority
Airport Authority (Uncodified-Ch. 606, 1962 Acts)	Tidewater Airport Commission
Airport Authority (Uncodified-Ch. 628, 1956 Acts)	Shenandoah Valley Regional Airport Commission
Airport Authority (Uncodified-Ch. 642, 1964 Acts)	Fairfax County Airport Authority
Airport Authority (Uncodified-Ch. 687, 1987 Acts)	Winchester Regional Airport Authority
Airport Authority (Uncodified-Ch. 690, 1978 Acts)	Alleghany Airport Authority
Airport Authority (Uncodified-Ch. 871, 1988 Acts)	Tappahannock-Essex Airport Authority
Airport Authority (Uncodified-Ch. 94, 1980 Acts)	Dinwiddie Airport and Industrial Authority
Airport Authority (§5.1-31)	Blue Ridge Airport Authority
Airport Authority (§5.1-31)	Emporia-Greensville Airport Commission
Airport Authority (§5.1-31)	Lynchburg Regional Airport Commission
Airport Authority (§5.1-31)	Middle Peninsula Regional Airport Authority
Airport Authority (§5.1-31)	Mountain Empire Airport Commission
Airport Authority (§5.1-31)	New River Valley Airport Commission
Airport Authority (§5.1-31)	Smyth-Bland Joint Airport Commission
Airport Authority (§5.1-31)	Stafford Regional Airport Commission
Airport Authority (§5.1-31)	Virginia Highlands Airport Commission
Airport Authority (§5.1-31)	Virginia Tech/Montgomery Regional Airport Authority
Community Development Authority (§15.2-5152)	Celebrate Virginia North Community Development Authority
Community Development Authority (§15.2-5152)	Celebrate Virginia South Community Development Authority
Community Development Authority (§15.2-5152)	Dulles Town Center Community Development Authority (Lou Harrisonburg Crossing Community Development Authority (
Community Development Authority (§15.2-5152)	Heritage Hunt Commercial Community Development Authority
Community Development Authority (§15.2-5152)	Poplar Hill Community Development Authority (Prince Edw
Community Development Authority (§15.2-5152)	Short Pump Town Center Community Development Authority
Community Development Authority (§15.2-5152)	Somerset Community Development Authority (Orange County
Community Development Authority (§15.2-5152)	Virginia Gateway Community Development Authority (Princ
Community Development Authority (§15.2-5152)	Widewater Community Development Authority (Stafford Cou
Community Development Authority (§15.2-5152) - abandoned	Hills Quarter Community Development Authority (Lancaste
Community Development Authority (§15.2-5152) - pending	Belmont Bay Community Development Authority (Prince Wil
Community Development Authority (§15.2-5152) - pending	Broad Street Redevelopment Community Development Author
Community Development Authority (§15.2-5152) - pending	Lovettsville Town Center Community Development Authority
Community Development Authority (§15.2-5152) - pending	New Town Community Development Authority (James City Co
Community Development Authority (§15.2-5152) - pending	Stafford Marketplace Community Development Authority (S
Economic Development Authority	City of Falls Church Economic Development Authority
Economic Development Authority (Uncodified-Ch. 236, 199	Loudoun County Economic Development Authority
Economic Development Authority (Uncodified-Ch. 508, 196	Bland Development Authority
Economic Development Authority (Uncodified-Ch. 508, 196	Craig Development Authority
Economic Development Authority (Uncodified-Ch. 508, 196	Giles Industrial Development Authority
Economic Development Authority (Uncodified-Ch. 508, 196	Pulaski Development Authority
Economic Development Authority (Uncodified-Ch. 508, 196	Smyth-Marion Development Authority
Economic Development Authority (Uncodified-Ch. 508, 196	Wythe Development Authority
Economic Development Authority (Uncodified-Ch. 548, 199	City of Fairfax Economic Development Authority

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Economic Development Authority (Uncodified-Ch. 643, 196	City of Virginia Beach Development Authority
Economic Development Authority (Uncodified-Ch. 643, 196	Danville Development Authority
Economic Development Authority (Uncodified-Ch. 643, 196	Fairfax County Economic Development Authority
Economic Development Authority (Uncodified-Ch. 70, 1966	City of Bristol Development Authority
Economic Development Authority (Uncodified-Ch. 70, 1966	City of Franklin Development Authority
Economic Development Authority (Uncodified-Ch. 70, 1966	City of Roanoke Development Authority
Economic Development Authority (Uncodified-Ch. 70, 1966	Greensville-Emporia Development Authority
Economic Development Authority (Uncodified-Ch. 70, 1966	Halifax-South Boston Development Authority
Economic Development Authority (Uncodified-Ch. 70, 1966	Roanoke County Development Authority
Economic Development Authority (Uncodified-Ch. 70, 1966	Suffolk Development Authority
Economic Development Authority (Uncodified-Ch. 70, 1966	Washington County Development Authority
Health Center Commission (§15.2-5200)	Chesterfield County Health Center Commission
Health Center Commission (§15.2-5200)	Laurel Fork Health Center Commission
Health Center Commission (§15.2-5200)	Northern Virginia Health Center Commission
Hospital Authority (Uncodified-Ch. 242, 2000 Acts)	Patrick Hospital Authority
Hospital Authority (Uncodified-Ch. 271, 1966 Acts)	Chesapeake Hospital Authority
Hospital Authority (Uncodified-Ch. 742, 1970 Acts)	Richmond Eye and Ear Hospital Authority
Hospital Authority (§15.2-5300)	Hopewell Hospital Authority
Hospital Authority (§15.2-5300)	John Randolph Hospital Authority
Hospital Authority (§15.2-5300)	Lake Taylor Hospital Authority
Hospital Authority (§15.2-5300)	Norfolk Area Medical Center Authority
Hospital Authority (§15.2-5300)	Petersburg City Hospital Authority
Industrial Development Authority (Uncodified-Ch. 157, 1	Portsmouth Port and Industrial Commission
Industrial Development Authority (Uncodified-Ch. 46, 19	Peninsula Port Authority
Industrial Development Authority (Uncodified-Ch. 726, 1	Oyster Point Development Corporation
Industrial Development Authority (§15.2-4900)	Accomack County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Albemarle County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Alexandria Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Amherst (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Appomattox Basin Industrial Development Corporation
Industrial Development Authority (§15.2-4900)	Arlington County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Ashland (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Augusta County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Bath County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Bedford City Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Bedford County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Blackstone (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Bland County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Blue Ridge Economic Development Commission
Industrial Development Authority (§15.2-4900)	Botetourt County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Bridgewater (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Bristol Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Brunswick County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Buchanan County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Buckingham County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Buena Vista Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Campbell County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Cape Charles-Northampton County Industrial Development
Industrial Development Authority (§15.2-4900)	Caroline County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Carroll County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Charles City County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Charlotte County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Charlottesville Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Chase City (Town of) Industrial Development Authority

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Industrial Development Authority (§15.2-4900)	Chesapeake Port and Industrial Authority
Industrial Development Authority (§15.2-4900)	Chilhowie (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Clifton Forge Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Colonial Heights Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Craig County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Crewe (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Culpeper (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Danville Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Dickenson County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Dublin (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Duffield Development Authority
Industrial Development Authority (§15.2-4900)	Eastern Shore of Virginia Economic Development Commissi
Industrial Development Authority (§15.2-4900)	Emporia Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Essex County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Fairfax County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Farmville (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Floyd County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Fluvanna County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Franklin City Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Franklin County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Franklin-Southampton Economic Development Commission
Industrial Development Authority (§15.2-4900)	Frederick County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Fredericksburg Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Front Royal-Warren County Industrial Development Author
Industrial Development Authority (§15.2-4900)	Galax Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Giles County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Gloucester County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Goochland County Economic Development Authority
Industrial Development Authority (§15.2-4900)	Grayson County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Greene County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Greensville County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Halifax County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Hanover County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Harrisonburg Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Henrico County Economic Development Authority
Industrial Development Authority (§15.2-4900)	Henry County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Highland County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Hopewell Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Independence (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Isle of Wight County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	James City County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Kenbridge (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	King and Queen County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	King George County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	King William County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Lancaster County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Lee County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Lee County-Wise County-Scott County-City of Norton Join
Industrial Development Authority (§15.2-4900)	Loudoun County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Louisa County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Lunenburg County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Lynchburg Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Madison County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Manassas Industrial Development Authority

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Industrial Development Authority (§15.2-4900)	Manassas Park Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Mecklenburg County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Montgomery County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Nelson County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	New Kent County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Newport News Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Norfolk Economic Development Authority
Industrial Development Authority (§15.2-4900)	Norton Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Orange County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Page County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Patrick County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Pittsylvania County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Powhatan County Economic Development Authority
Industrial Development Authority (§15.2-4900)	Prince Edward County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Prince George County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Prince William County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Pulaski County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Radford Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Richmond City Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Richmond County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Roanoke City Development Authority
Industrial Development Authority (§15.2-4900)	Roanoke County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Rockbridge Area Economic Development Commission
Industrial Development Authority (§15.2-4900)	Rockbridge County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Rockingham County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Russell County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Saltville (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Scott County Economic Development Authority
Industrial Development Authority (§15.2-4900)	Shenandoah (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Shenandoah County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Smyth County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	South Boston (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	South Hill (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Southampton County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Southside Economic Development Commission
Industrial Development Authority (§15.2-4900)	Spotsylvania County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	St. Charles (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	St. Paul (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Stafford County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Staunton Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Suffolk Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Surry County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Sussex County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Tazewell County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Victoria (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Virginia Beach Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Warsaw (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Washington County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Waynesboro Industrial Development Authority
Industrial Development Authority (§15.2-4900)	West Point (Town of) Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Westmoreland County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Williamsburg Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Wise County Industrial Development Authority
Industrial Development Authority (§15.2-4900)	Wythe County-Wytheville-Rural Retreat Joint Industrial

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Industrial Development Authority (§15.2-4900)	Wythe Development Authority
Industrial Development Authority (§15.2-4900)	York County Industrial Development Authority
Industrial Development Authority (§15.2-5500)	Tourism Development Authority
Industrial Development Authority (§15.2-6200)	Alleghany Highlands Economic Development Authority
Jail Authority (§53.1-95.2)	Albemarle-Charlottesville Regional Jail
Jail Authority (§53.1-95.2)	Blue Ridge Regional Jail Authority
Jail Authority (§53.1-95.2)	Central Virginia Regional Jail
Jail Authority (§53.1-95.2)	Hampton Roads Regional Jail Authority
Jail Authority (§53.1-95.2)	Middle Peninsula Regional Security Center
Jail Authority (§53.1-95.2)	New River Valley Regional Jail
Jail Authority (§53.1-95.2)	Northern Neck Regional Jail
Jail Authority (§53.1-95.2)	Pamunkey Regional Jail
Jail Authority (§53.1-95.2)	Peumansend Creek Regional Jail
Jail Authority (§53.1-95.2)	Piedmont Regional Jail
Jail Authority (§53.1-95.2)	Rappahannock Regional Jail Authority
Jail Authority (§53.1-95.2)	Riverside Regional Jail Authority
Jail Authority (§53.1-95.2)	Rockbridge Area Regional Jail Commission
Jail Authority (§53.1-95.2)	Southside Regional Jail
Jail Authority (§53.1-95.2)	Southwest Virginia Regional Jail Authority
Jail Authority (§53.1-95.2)	Virginia Peninsula Regional Jail
Jail Authority (§53.1-95.2)	Western Tidewater Regional Jail
Jail Authority (§53.1-95.2)	Winchester-Frederick-Clarke Regional Jail
Mosquito Control District (§32.1-187)	Great Bridge Mosquito Control District
Mosquito Control District (§32.1-187)	Washington Borough Mosquito Control District
Mosquito Control District (§32.1-187)	Western Branch Mosquito Control District
Park Authority (Uncodified-Ch. 64, 1977 Acts)	Northern Regional Park Authority
Park Authority (§15.2-5700)	Fredericksburg-Stafford Regional Park Authority
Park Authority (§15.2-5700)	Northern Virginia Regional Park Authority
Park Authority (§15.2-5700)	Smyth-Grayson Kunnarode Authority
Park Authority (§15.2-5700)	Upper Valley Regional Park Authority
Parking Authority (Uncodified)	Alexandria Parking Authority
Parking Authority (Uncodified)	Arlington County Parking Authority
Parking Authority (Uncodified)	Bristol Parking Authority
Parking Authority (Uncodified)	City of Fairfax Parking Authority
Parking Authority (Uncodified)	Culpeper Parking Authority
Parking Authority (Uncodified)	Fairfax County Parking Authority
Parking Authority (Uncodified)	Fredericksburg Parking Authority
Parking Authority (Uncodified)	Front Royal Parking Authority
Parking Authority (Uncodified)	Harrisonburg Parking Authority
Parking Authority (Uncodified)	Herndon Parking Authority
Parking Authority (Uncodified)	Lynchburg Parking Authority
Parking Authority (Uncodified)	Martinsville Parking Authority
Parking Authority (Uncodified)	Newport News-Hampton Parking Authority
Parking Authority (Uncodified)	Norfolk Parking Authority
Parking Authority (Uncodified)	Portsmouth Parking Authority
Parking Authority (Uncodified)	Pulaski-Wytheville Parking Authority
Parking Authority (Uncodified)	Town of Fairfax Parking Authority
Parking Authority (Uncodified)	Vienna Parking Authority
Parking Authority (Uncodified)	Winchester Parking Authority
Parking Authority (Uncodified)	Wytheville Parking Authority
Public Recreational Facilities Authority (Uncodified-Ch	Peninsula Civic Recreation Center Authority
Public Recreational Facilities Authority (§15.2-5600)	Tidewater Recreation and Stadium Authority
Public Recreational Facilities Authority (§15.2-5900)	Hampton Roads Sports Facility Authority
Public Service Authority (§15.2-5100)	Albemarle County Service Authority

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Public Service Authority (§15.2-5100)	Alleghany County Water and Sewer Authority
Public Service Authority (§15.2-5100)	Amherst County Service Authority
Public Service Authority (§15.2-5100)	Appomattox River Water Authority
Public Service Authority (§15.2-5100)	Augusta County Service Authority
Public Service Authority (§15.2-5100)	Bath County Service Authority
Public Service Authority (§15.2-5100)	Bedford County Public Service Authority
Public Service Authority (§15.2-5100)	Blacksburg-Christiansburg-VPI Water Authority
Public Service Authority (§15.2-5100)	Blacksburg-VPI Sanitation Authority
Public Service Authority (§15.2-5100)	Bland Community Water Authority
Public Service Authority (§15.2-5100)	Blue Plains Wastewater Treatment Authority
Public Service Authority (§15.2-5100)	Botetourt County Service Authority
Public Service Authority (§15.2-5100)	Buchanan County Public Service Authority
Public Service Authority (§15.2-5100)	Campbell County Utilities and Service Authority
Public Service Authority (§15.2-5100)	Carroll County Public Service Authority
Public Service Authority (§15.2-5100)	Carroll County Solid Waste Authority
Public Service Authority (§15.2-5100)	Central Virginia Waste Management Authority
Public Service Authority (§15.2-5100)	Cleburne-Norton-Wise Regional Wastewater Treatment Auth
Public Service Authority (§15.2-5100)	Craig-New Castle Solid Waste Authority
Public Service Authority (§15.2-5100)	Cumberland Plateau Regional Waste Management Authority
Public Service Authority (§15.2-5100)	Cumberland Service Authority
Public Service Authority (§15.2-5100)	Dickenson County Public Service Authority
Public Service Authority (§15.2-5100)	Dinwiddie County Water Authority
Public Service Authority (§15.2-5100)	Dryden Water Authority
Public Service Authority (§15.2-5100)	Fairfax County Solid Waste Authority
Public Service Authority (§15.2-5100)	Fairfax County Water Authority
Public Service Authority (§15.2-5100)	Fauquier County Water and Sanitation Authority
Public Service Authority (§15.2-5100)	Ferrum Water and Sewerage Authority
Public Service Authority (§15.2-5100)	Floyd - Floyd County Public Service Authority
Public Service Authority (§15.2-5100)	Frederick-Winchester Service Authority
Public Service Authority (§15.2-5100)	Giles County Public Service Authority
Public Service Authority (§15.2-5100)	Greensville County Water and Sewer Authority
Public Service Authority (§15.2-5100)	Harrisonburg - Rockingham Regional Sewer Authority
Public Service Authority (§15.2-5100)	Henry County Public Service Authority
Public Service Authority (§15.2-5100)	Isle of Wight County - Smithfield - Windsor Water Autho
Public Service Authority (§15.2-5100)	Isle of Wight Public Service Authority
Public Service Authority (§15.2-5100)	James City Service Authority
Public Service Authority (§15.2-5100)	John Flannagan Water Authority
Public Service Authority (§15.2-5100)	King George County Service Authority
Public Service Authority (§15.2-5100)	Lee County Public Service Authority
Public Service Authority (§15.2-5100)	Louisa County Water Authority
Public Service Authority (§15.2-5100)	Madison County Water Authority
Public Service Authority (§15.2-5100)	Maury Service Authority
Public Service Authority (§15.2-5100)	Montgomery County Public Service Authority
Public Service Authority (§15.2-5100)	Montgomery Regional Solid Waste Authority
Public Service Authority (§15.2-5100)	Nelson County Service Authority
Public Service Authority (§15.2-5100)	New River Resource Authority
Public Service Authority (§15.2-5100)	Patrick County Public Service Authority
Public Service Authority (§15.2-5100)	Peppers Ferry Regional Wastewater Treatment Authority
Public Service Authority (§15.2-5100)	Pittsylvania County Service Authority
Public Service Authority (§15.2-5100)	Powhatan Public Service Authority
Public Service Authority (§15.2-5100)	Prince William County Service Authority
Public Service Authority (§15.2-5100)	Pulaski County Public Service Authority
Public Service Authority (§15.2-5100)	Pulaski County Sewerage Authority
Public Service Authority (§15.2-5100)	Rapidan Service Authority

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Public Service Authority (§15.2-5100)	Rappahannock County Water and Sewer Authority
Public Service Authority (§15.2-5100)	Rappahannock Regional Solid Waste Authority
Public Service Authority (§15.2-5100)	Rappahannock Service Authority
Public Service Authority (§15.2-5100)	Rivanna Solid Waste Authority
Public Service Authority (§15.2-5100)	Rivanna Water and Sewer Authority
Public Service Authority (§15.2-5100)	Roanoke County Public Service Authority
Public Service Authority (§15.2-5100)	Roanoke River Service Authority
Public Service Authority (§15.2-5100)	Roanoke Valley Resource Authority
Public Service Authority (§15.2-5100)	Rockbridge County Public Service Authority
Public Service Authority (§15.2-5100)	Russell County Water and Sewer Authority
Public Service Authority (§15.2-5100)	Rye Valley Water Authority
Public Service Authority (§15.2-5100)	Scott County Water and Sewer Authority
Public Service Authority (§15.2-5100)	Smyth County Public Service Authority
Public Service Authority (§15.2-5100)	South Central Wastewater Authority
Public Service Authority (§15.2-5100)	Southampton County Water and Sewer Authority
Public Service Authority (§15.2-5100)	Southeastern Public Service Authority
Public Service Authority (§15.2-5100)	Spotsylvania Service Authority
Public Service Authority (§15.2-5100)	St. Charles Water and Sewerage Authority
Public Service Authority (§15.2-5100)	Sussex Service Authority
Public Service Authority (§15.2-5100)	Swords Creek Public Service Authority
Public Service Authority (§15.2-5100)	Tazewell County Public Service Authority
Public Service Authority (§15.2-5100)	Toms Brook-Maurertown Service Authority
Public Service Authority (§15.2-5100)	Upper Occoquan Sewage Authority
Public Service Authority (§15.2-5100)	Virginia Peninsulas Public Service Authority
Public Service Authority (§15.2-5100)	Washington County Service Authority
Public Service Authority (§15.2-5100)	West Tidewater Water Authority
Public Service Authority (§15.2-5100)	Wise County Public Service Authority
Public Service Authority (§15.2-5100)	Woodway Water and Sewer Authority
Public Service Authority (§15.2-5100)	Wythe-Bland Water and Sewer Authority
Public Service Authority (§15.2-5100)	York County Public Service Authority
Redevelopment and Housing Authority (Sec. 36.1)	Accomack Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Albemarle Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Amherst Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Appomattox Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Bedford Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Buckingham Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Campbell Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Carroll Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Central Virginia Center For Independent Living
Redevelopment and Housing Authority (Sec. 36.1)	Charles City/New Kent
Redevelopment and Housing Authority (Sec. 36.1)	Chesterfield Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Craig County Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Culpeper Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Dickenson Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Dinwiddie Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Essex Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Essex Village Apartments
Redevelopment and Housing Authority (Sec. 36.1)	Fauquier Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Floyd Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Fluvanna Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Franklin County Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Galax Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Giles Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Gloucester Housing Authority

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Redevelopment and Housing Authority (Sec. 36.1)	Goochland Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Grayson Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Greene Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Hanover Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Henrico Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Henry/Patrick Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Isle of Wight Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	James City County Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Junction Center for Independent Living
Redevelopment and Housing Authority (Sec. 36.1)	King & Queen Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	King William Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Lancaster Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Lexington Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Loudoun Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Louisa Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Lynchburg Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Madison County Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Manassas Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Martinville Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Mathews Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Middlesex Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Montgomery Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Nelson Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Northampton Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Orange County Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Park Lee Gardens
Redevelopment and Housing Authority (Sec. 36.1)	Pittsylvania Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Poquoson Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Powhatan Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Prince George Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Prince William Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Pulaski Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Radford Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Richmond MR Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Rockbridge Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Russel Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Shenandoah Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Smyth Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Spotsylvania Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Stafford Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Staunton Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Suffolk Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Sussex Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Tazewell Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Virginia Beach
Redevelopment and Housing Authority (Sec. 36.1)	Washington Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Westmoreland Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Winchester Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	York Housing Authority
Redevelopment and Housing Authority (Sec. 36.1)	Yorkville Cooperation Housing Authority
Redevelopment and Housing Authority (§36-1)	Abingdon Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Accomack-Northampton Regional Redevelopment and Housing
Redevelopment and Housing Authority (§36-1)	Alexandria Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Arlington County Redevelopment and Urban Renewal Author

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Redevelopment and Housing Authority (§36-1)	Big Stone Gap Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Bristol Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Buchanan County Housing Development Authority
Redevelopment and Housing Authority (§36-1)	Charlottesville Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Chesapeake Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Covington Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Cumberland Plateau Regional Housing Authority
Redevelopment and Housing Authority (§36-1)	Danville Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Fairfax County Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Fairfax Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Franklin Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Hampton Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Harrisonburg Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Hopewell Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Lee County Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Lynchburg Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Marion Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Newport News Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Norfolk Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Norton Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Petersburg Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Portsmouth Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Richmond Redevelopment & Housing Authority
Redevelopment and Housing Authority (§36-1)	Richmond Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Roanoke Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Scott County Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Staunton Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Suffolk Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Waynesboro Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Williamsburg Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Wise Redevelopment and Housing Authority
Redevelopment and Housing Authority (§36-1)	Wytheville Redevelopment and Housing Authority
Regional Juvenile Detention Commission (§16.1-315)	Blue Ridge Juvenile Detention Commission
Regional Juvenile Detention Commission (§16.1-315)	Crater Juvenile Detention Home
Regional Juvenile Detention Commission (§16.1-315)	Great Southwest Regional Group Home Commission
Regional Juvenile Detention Commission (§16.1-315)	Highlands Juvenile Detention Center Commission
Regional Juvenile Detention Commission (§16.1-315)	Middle Peninsula Juvenile Detention Commission
Regional Juvenile Detention Commission (§16.1-315)	New River Valley Juvenile Detention Home Commission
Regional Juvenile Detention Commission (§16.1-315)	Northern Neck-Essex County Group Home Commission
Regional Juvenile Detention Commission (§16.1-315)	Northern Virginia Juvenile Detention Home
Regional Juvenile Detention Commission (§16.1-315)	Rappahannock Juvenile Detention Commission
Regional Juvenile Detention Commission (§16.1-315)	Roanoke Valley Detention Commission
Regional Juvenile Detention Commission (§16.1-315)	Shenandoah Valley Juvenile Detention Home Commission
Regional Juvenile Detention Commission (§16.1-315)	Southside Regional Juvenile Group Home Commission
Regional Juvenile Detention Commission (§16.1-315)	Spotsylvania-Stafford-Fredericksburg Group Home Commission
Regional Juvenile Detention Commission (§16.1-315)	Tidewater Regional Group Home
Regional Library (§42.1-37)	Appomattox Regional Library
Regional Library (§42.1-37)	Bedford Public Library
Regional Library (§42.1-37)	Blackwater River Regional Library
Regional Library (§42.1-37)	Blue Ridge Regional Library
Regional Library (§42.1-37)	Central Rappahannock Regional Library
Regional Library (§42.1-37)	Central Virginia Regional Library
Regional Library (§42.1-37)	Charles P. Jones Memorial Library
Regional Library (§42.1-37)	Eastern Shore Public Library

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Regional Library (§42.1-37)	Fairfax County Public Library
Regional Library (§42.1-37)	Galax-Carroll Public Library
Regional Library (§42.1-37)	Halifax County-South Boston Regional Library
Regional Library (§42.1-37)	Handley Library
Regional Library (§42.1-37)	Heritage Library
Regional Library (§42.1-37)	Jefferson-Madison Regional Library
Regional Library (§42.1-37)	Lonesome Pine Regional Library
Regional Library (§42.1-37)	Massanutten Regional Library
Regional Library (§42.1-37)	Meherrin Regional Library
Regional Library (§42.1-37)	Montgomery-Floyd Regional Library
Regional Library (§42.1-37)	Pamunkey Regional Library
Regional Library (§42.1-37)	Prince William Public Library
Regional Library (§42.1-37)	Roanoke City Public Library
Regional Library (§42.1-37)	Rockbridge Regional Library
Regional Library (§42.1-37)	Smyth-Bland Regional Library
Regional Library (§42.1-37)	Southside Regional Library Board
Regional Library (§42.1-37)	Williamsburg Regional Library
Regional Library (§42.1-37)	Wythe-Grayson Regional Library
Sanitary District (§21.112.22)	Amelia Courthouse Sanitary District
Sanitary District (§21.112.22)	Dahlgren Sanitary District A
Sanitary District (§21.112.22)	Dahlgren Sanitary District B
Sanitary District (§21.112.22)	Fairview Beach Sanitary District
Sanitary District (§21.112.22)	Fieldale Sanitary District
Sanitary District (§21.112.22)	Fork Union Sanitary District
Sanitary District (§21.112.22)	Gloucester Point Sanitary District
Sanitary District (§21.112.22)	Gloucester Sanitary District
Sanitary District (§21.112.22)	Grundy Water and Sewer Sanitary District
Sanitary District (§21.112.22)	Lawyer Road Sanitary District
Sanitary District (§21.112.22)	Mathews Courthouse Sanitary District
Sanitary District (§21.112.22)	Mechanicsville Sanitary District
Sanitary District (§21.112.22)	Milford Sanitary District
Sanitary District (§21.112.22)	Reedville Sanitary District
Sanitary District (§21.112.22)	Stoney Creek Sanitary District
Sanitary District (§21.112.22)	Toms Brook-Mauretown Sanitary District
Sanitary District (§21.112.22)	York County Sanitary District #1
Sanitary District (§21.112.22)	York County Sanitary District #2
Sanitation District	Alexandria Sanitation Authority
Sanitation District	Clarke County Sanitation Authority
Sanitation District	Frederick County Sanitation Authority
Sanitation District	Gate City Sanitation Authority
Sanitation District	Loudoun County Sanitation Authority
Sanitation District	Princess Anne Water and Sanitation Authority
Sanitation District	Shenandoah County Sanitation Authority
Sanitation District	Warm Springs Sanitation Commission
Soil and Water Conservation District (§10.1-506)	Appomattox River Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Big Walker Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Blue Ridge Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Clinch Valley Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Colonial Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Culpeper Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Daniel Boone Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Eastern Shore Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Evergreen Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Halifax County Soil and Water Conservation District

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
Soil and Water Conservation District (§10.1-506)	Hanover-Caroline Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Headwaters Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Henricopolis Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Holston River Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	J. R. Horsley Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	James River Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Lonesome Pine Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Lord Fairfax Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Loudoun County Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Monacan Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Mountain Castles Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Mountain Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Natural Bridge Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Natural Tunnel Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	New River Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Northern Neck Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Northern Virginia Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Patrick Soil and Water Soil and Water Conservation Dist
Soil and Water Conservation District (§10.1-506)	Peaks of Otter Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Peanut Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Peter Francisco Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Piedmont Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Pittsylvania Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Prince William Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Robert E. Lee Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Skyline Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Southside Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Tazewell Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Three Rivers Soil and Water Soil and Water Conservation
Soil and Water Conservation District (§10.1-506)	Tidewater Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Tri-County City Soil and Water Conservation District
Soil and Water Conservation District (§10.1-506)	Virginia Dare Soil and Water Conservation District
State Authority (Uncodified-Ch. 488, 1975 Acts)	Virginia Naval Museum Authority
State Authority (Uncodified-Ch. 569, 1981 Acts)	Virginia Public Building Authority
State Authority (Uncodified-Ch. 686, 1972 Acts)	Educational Facilities Authority
State Authority (Uncodified-Ch. 693, 1954 Acts)	Chesapeake Bay Bridge and Tunnel Commission
State Authority (Uncodified-Ch. 782, 1984 Acts)	Innovative Technology Authority
State Authority (Uncodified-Ch. 790, 1998 Acts)	Virginia Advanced Shipbuilding and Carrier Integration
State Authority (Uncodified-Ch. 946, 1993 Acts)	Virginia Biotechnology Research Park Authority
State Authority (§10.1-1600)	Virginia Recreation Facilities Authority
State Authority (§15.2-5800)	Virginia Baseball Stadium Authority
State Authority (§15.2-6000)	Virginia Coalfield Economic Development Authority
State Authority (§2.2-2201)	Commercial Space Flight Authority
State Authority (§2.2-2315)	Virginia Tourism Authority
State Authority (§22.1-162)	Virginia Public School Authority
State Authority (§23-231.15)	Roanoke Higher Education Authority
State Authority (§23-30.23)	Virginia College Building Authority
State Authority (§23-38.30)	Virginia Student Assistance Authorities (includes State
State Authority (§3.1-22.33)	Virginia Equine Center Foundation
State Authority (§36-55.24)	Virginia Housing Development Authority
State Authority (§51.5-53)	Assistive Technology Loan Fund Authority
State Authority (§62.1-128)	Virginia Port Authority
State Authority (§62.1-197)	Virginia Resources Authority
State Authority (§9-146.16)	Southside Virginia Business and Education Commission

LIST OF AUTHORITIES IN VIRGINIA

Title	Company
State Authority (§9-201)	Small Business Financing Authority
State Authority (§9-359)	Information Providers Network Authority
Transportation District (Merger of Peninsula & Tidewater)	Hampton Roads Transportation District
Transportation District (Uncodified-Ch. 630, 1964 Acts)	Northern Virginia Transportation District
Transportation District (§15.2-4500)	Accomack-Northampton Transportation District Commission
Transportation District (§15.2-4500)	Potomac and Rappahannock Transportation District
Transportation Improvement District-Multicounty (§15.2- Unclassified (Uncodified-Ch. 627, 1958 Acts)	Route 28 Transportation Improvement District
Unknown	Washington Metropolitan Area Transit Commission
Unknown	Elizabeth River Tunnel Commission
Unknown	Greater Richmond Convention Center Authority
Unknown	Jefferson Area United Transit
Unknown	Public Road Authority
Unknown	Southeastern Tidewater Manpower Authority
Unknown	Stormwater Control Authority
Unknown	Virginia Water and Sewer and Assistance Authority
Unknown	Warrenton By-Pass Authority

**Report of Outstanding Debt
from Combined Local Government Authorities and Commonwealth Authorities**

Combined Authorities List from Secretary of the Commonwealth

Authority	Outstanding Balance
Alexandria City Sanitation Authority	\$ 98,374,695.00
Alleghany Highlands Economic Development Authority	\$ 2,797,100.00
Amherst County Service Authority	\$ 6,101,266.00
Amherst Town Industrial Development Authority	\$ 35,710,529.10
Bath County Service Authority	\$ 1,797,505.49
Bedford County Public Service Authority	\$ 7,631,521.00
Blacksburg-Christiansburg-VPI Water Authority	\$ 1,500,000.00
Blacksburg-Virginia Polytechnic Institute Sanitation Authority	\$ 8,315,000.00
Campbell County Schools	\$ 29,776,839.00
Campbell County Utilities and Service Authority	\$ 16,841,105.75
Capital Region Airport Commission	\$ 109,893,714.00
Charles City County School Bonds	\$ 5,560,379.00
Charles City Industrial Development Authority	\$ 40,600,000.00
Charlottesville Redevelopment and Housing Authority	\$ 1,390,515.25
Charlottesville-Albemarle Airport Authority	\$ 8,490,000.00
Chesapeake Bay Bridge and Tunnel District	\$ 239,915,000.00
Chesterfield County Health Center Commission	\$ 20,666,061.00
Chilhowie Industrial Development Authority	\$ 1,795,000.00
Craig County Industrial Development Authority	\$ 9,384,505.14
Craig County Public Schools	\$ 1,322,905.20
Craig New Castle Solid Waste Authority	\$ 330,000.00
Danville Industrial Development Authority	\$ 96,297,668.00
Dinwiddie County Water Authority	\$ 15,106,328.76
Emporia Industrial Development Authority	\$ 1,651,877.81
Fairfax City Industrial Development Authority	\$ 3,913,994.61
Fairfax County Economic Development Authority	\$ 559,448,946.66
Fairfax County Water Authority	\$ 374,900,000.00
Fauquier County Water and Sanitation Authority	\$ 13,634,581.00
Floyd County Industrial Development Authority	\$ 6,630,947.31
Floyd-Floyd County Public Service Authority	\$ 448,050.03
Franklin City Industrial Development Authority	\$ 2,380,000.00
Frederick County Industrial Development Authority	\$ 5,978,929.00
Frederick County Sanitation Authority	\$ 19,857,449.00
Fredericksburg Industrial Development Authority	\$ 121,355,512.14
Frederick-Winchester Service Authority	\$ 28,470,571.79
Hampton Roads Regional Jail Authority	\$ 53,395,000.00
Harrisonburg Redevelopment and Housing Authority	\$ 235,378,832.00
Harrisonburg-Rockingham Regional Sewer Authority	\$ 18,910,000.00
Henrico County Economic Development Authority	\$ 505,431,864.51
IDA Revenue Bond	\$ 4,229,248.42
Loudoun County Industrial Development Authority	\$ 652,246.00
Loudoun County Industrial Development Authority	\$ 723,591.00
Loudoun County Industrial Development Authority	\$ 1,677,091.00
Loudoun County Industrial Development Authority	\$ 2,246,151.00
Loudoun County Industrial Development Authority	\$ 13,746,151.00
Loudoun County Industrial Development Authority	\$ 269,993,583.00

**Report of Outstanding Debt
from Combined Local Government Authorities and Commonwealth Authorities**

Combined Authorities List from Secretary of the Commonwealth

Authority	Outstanding Balance
Loudoun County Industrial Development Authority	\$ 37,970,151.00
Loudoun County Industrial Development Authority	\$ 173,010,602.00
Lynchburg Redevelopment and Housing Authority	\$ 22,112,205.10
Manassas City Industrial Development Authority	\$ 4,077,902.06
Montgomery County Public Service Authority	\$ 5,074,334.54
Montgomery County Industrial Development Authority	\$ 35,855,000.00
New River Resource Authority	\$ 10,318,483.00
Norfolk Airport Authority	\$ 194,252,218.30
Norfolk City Industrial Development Authority	\$ 354,761,377.91
Norfolk Redevelopment and Housing Authority	\$ 83,878,820.00
Norfolk Redevelopment and Housing Authority	\$ 92,704,985.00
Northern Virginia Transportation Commission	\$ 87,380,000.00
Orange County Industrial Development Authority	\$ 3,448,209.57
Penninsula Ports Authority of Virginia	\$ 254,988,541.00
Pepper's Ferry Regional Wastewater Treatment Facility	\$ 6,720,000.00
Petersburg City Hospital Authority	\$ 17,310,000.00
Pittsylvania County Service Authority	\$ 4,027,345.52
Prince William County Service Authority	\$ 148,265,000.00
Rapidan Service Authority	\$ 25,615,000.00
Rappahannock Regional Jail	\$ 2,878,331.73
Richmond County School Board	\$ 2,111,006.00
Richmond Redevelopment and Housing Authority	\$ 4,200,000.00
Riverside Regional Jail Authority	\$ 1,482,960,000.00
Rockbridge Area Regional Jail Commission	\$ 880,000.00
Rockbridge County Public Service Authority	\$ 2,206,675.72
Rockbridge County Public Service Authority	\$ 1,388,939.36
Shenandoah County Industrial Development Authority	\$ 20,013,646.00
Shenandoah County School Board	\$ 18,963,386.00
Smyth County Industrial Development Authority	\$ 12,400,000.00
SPSA Bond Issues	\$ 234,275,000.00
Stoney Creek Sanitary District	\$ 3,042,996.00
Stoney Creek Sanitary District	\$ 2,902,158.00
Tazewell County Public Service Authority	\$ 17,916,114.00
Toms Brook-Maurertown Sanitary District	\$ 1,265,029.38
Toms Brook-Maurertown Sanitary District	\$ 1,299,383.00
Upper Occoquan Sewage Authority	\$ 372,858,549.00
Virginia Beach Development Authority	\$ 15,599,436.00
Westmoreland County Industrial Development Authority	\$ 8,290,000.00
Westmoreland County Industrial Development Authority	\$ 8,665,000.00
Westmoreland County Industrial Development Authority	\$ 379,166.65
Westmoreland County Public Schools	\$ 5,736,746.00
Williamsburg City Industrial Development Authority	\$ 65,522,073.00
Wythe County Joint Industrial Development Authority	\$ 17,710,981.00
Total	\$ 6,968,261,741.81 \$ 6,968,261,741.81

**Report of Outstanding Debt
from Combined Local Government Authorities and Commonwealth Authorities**

Commonwealth Authorities Debt

Tax-Supported Debt	As of June 30, 2000	
Virginia Public Building Authority	\$	1,049,984,000
Virginia Port Authority	\$	102,655,000
Virginia College Building Authority-Equipment	\$	58,615,000
Virginia College Building Authority-21st Century	\$	213,845,000
Innovative Technology Authority	\$	11,565,000
Virginia Biotechnology Research Park Authority	\$	29,195,000
Total Tax-Supported Debt	\$	1,465,859,000
Debt Not Supported By Taxes		
Moral Obligation/Contingent Liability Debt		
Virginia Resources Authority	\$	454,179,000
Virginia Housing Development Authority	\$	1,438,838,000
Virginia Public School Authority-1991 Resolution	\$	487,282,000
Virginia Public School Authority-1997 Resolution	\$	769,620,000
Total Moral Obligation/Contingent Liability Debt	\$	3,149,919,000
Other Debt Not Supported By Taxes		
Medical College of Virginia Hospitals Authority	\$	87,480,000
Virginia Public School Authority-Stand Alone Program	\$	147,615,000
Hampton Roads Sanitation District	\$	166,860,000
Virginia Biotechnology Research Park Authority	\$	16,240,000
Virginia College Building Authority-Pooled Bond Program	\$	172,575,000
Virginia College Building Authority-Private College Program	\$	273,440,000
Virginia Housing Development Authority	\$	4,002,449,000
Virginia Port Authority	\$	94,975,000
Virginia Public School Authority-1987 Resolution	\$	381,450,000
Virginia Public School Authority-1990 Insured Resolution	\$	21,920,000
Virginia Public School Authority-Equipment Notes	\$	119,475,000
Total Other Debt Not Supported By Taxes	\$	5,484,479,000
Total	\$	10,100,257,000
	\$	10,100,257,000

Grand Total

\$17,068,518,741.81

