

Commonwealth of Virginia  
Department of Accounts  
Report of Off-Balance Sheet Financial Obligations  
As of June 30, 2007

**Purpose:** During the 2007 General Assembly Session, legislation was passed (*Code of Virginia*, §2.2-813.2) requiring the State Comptroller to report off-balance sheet financial obligations of the Commonwealth. For purposes of this report, the balance sheet is defined as the Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in accordance with Generally Accepted Accounting Principles (GAAP) and includes both financial statements and notes to the financial statements, both of which contain information concerning the Commonwealth's financial obligations. The CAFR is available on the Department of Account's webpage at [http://www.doa.virginia.gov/Financial\\_Reporting/CAFR/CAFR\\_Main.cfm](http://www.doa.virginia.gov/Financial_Reporting/CAFR/CAFR_Main.cfm). The CAFR amounts reflected below include state agencies, institutions and component units. The component unit amounts exclude Higher Education foundations.

**On-Balance Sheet Financial Obligations Defined:** In order for the report of off-balance sheet financial obligations to provide meaningful information, it is important for readers to understand the extensive amount of information concerning the Commonwealth's financial obligations already reported on-balance sheet. Some of the more clearly understood of these on-balance sheet financial obligations include the following:

- Bonded debt (\$17.6 billion)
- Accounts payable (\$1.8 billion)
- Tax refunds payable (\$294.4 million)

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

- Unfunded pension costs (\$1.1 billion)
- Capital lease obligations (\$249.8 million)
- Compensated absences (\$569.6 million)
- Medicaid payable (\$382.9 million)
- Higher education construction commitments (\$691.5 million)
- Highway project commitments (\$1.4 billion)
- Mass Transit project commitments (\$141.7 million)
- Information Technology Infrastructure Partnership (\$1.9 billion)
- Car tax refund payable (\$263.0 million)
- Tuition benefits payable (\$1.7 billion)
- Lottery prizes (\$313.1 million)
- Operating leases (\$574.3 million)
- Installment purchases (\$188.9 million)

Comprehensive information concerning these on-balance sheet financial obligations are reported in the CAFR.

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**Off-Balance Sheet Financial Obligations Defined:** Certain financial obligations are off-balance sheet (i.e., not included in the CAFR) because they do not meet GAAP liability reporting requirements. To obtain information about these obligations DOA asked each agency and institution to analyze their financial obligations and provide a listing of such obligations that were excluded from the FY 2007 CAFR. While acknowledging that the list was not all-inclusive, to stimulate agency analyses and elicit the most comprehensive list of off-balance sheet financial obligations possible, agencies and institutions were requested to consider the following list of potential off-balance sheet obligations:

- Construction or other commitment contracts – with or without formal agreements;
- Public-Private Partnership Agreements;
- Federal match requirements;
- Questioned Federal Costs;
- Termination Benefits;
- Pollution cleanup sites;
- Potential legal case settlements; and
- Court-ordered requirements

**Off-Balance Sheet Financial Obligation Exclusions:** In order to make this reporting process as efficient as possible, DOA established the following reporting parameters designed to prevent the redundant reporting of information already reported by other central service agencies and to focus the off-balance sheet financial obligations report on unusual or infrequent financial transactions instead of ongoing government operations. First, DOA requested that agencies and institutions exclude financial obligations falling within the *ongoing operations* category. This category includes the Commonwealth's financial obligations stemming from the historical provision of state funding to support services conducted for citizens by state or local government. That is, the financial obligations stemming from the fact that the Commonwealth has historically borne all, or a portion, of the operating cost of government programs such as public education, state prisoner incarceration, and Medicaid, to name but a few, are excluded from the list of off-balance sheet financial obligations reported. These ongoing government programs are included in the Commonwealth's "Six Year Financial Plan," available from the Department of Planning and Budget. Second, DOA requested that agencies and institutions exclude the obligations associated with *deferred maintenance costs*. Agencies are required to report information on deferred maintenance to the Department of General Services (DGS) using the Facility Inventory Condition and Assessment System (FICAS). Additional information regarding deferred maintenance can be found at

<http://www.dgs.virginia.gov/DivisionofEngineeringandBuildings/DirectorsOffice/FICAS/tabid/544/Default.aspx>.

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**Commonwealth Off-balance Sheet Obligations:** The off-balance sheet financial obligations reported by Commonwealth agencies and institutions as of June 30, 2007 total \$625,123,301. **Table A** summarizes the off-balance sheet financial obligations reported by all agencies and institutions. Individual agency and institution totals are provided in the **Table B**. Due to the reporting technicalities associated with the CAFR, **Table B** includes clarifying notes for selected items.

**Acknowledgments:** DOA acknowledges the hard work and dedication of the agency fiscal staffs that provided information essential in the preparation of this first report of off-balance sheet obligations. Since no financial reporting standards exist for off-balance sheet financial obligations, DOA anticipates that the off-balance sheet reporting process will be refined as future reports are prepared after benefiting from constructive comments by users of the report.

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**Table A**

Type of Off-Balance Sheet Obligation	Amounts as of June 30, 2007
Other Commitment Contracts	\$209,268,479
Assignment Agreement between Department of Rail and Public Transportation and the Metropolitan Washington Airport Authority on Dulles Toll Road	113,103,126
Public-Private Partnership Agreement	95,906,000
Contract	67,878,006
Other Project Commitments	35,964,544
Liabilities to Foundations that were eliminated	35,764,719
Federal Match Requirements	29,500,512
Other Commitments	16,382,894
Other Commitment to Foundation	4,056,032
Grant Awards	3,568,056
Commitment Obligation	2,633,257
Construction Commitments	2,188,342
Unexpended Contractual Obligation	2,010,017
Pollution Cleanup Site Costs	1,777,821
Victim Witness Grants Special Funds	1,452,049
Right of Way	1,313,527
Court-ordered Justice Department Decree	1,200,000
Disbursement	287,541
Memorandum of Understanding with Virginia Employment Commission – Workforce Act funds	271,600
Title III Match Requirements	232,152
Fixed Assets	212,394
Termination Benefits	50,143
Legal Case	39,105
Potential Legal Settlement	35,000
Reserved for Student Expenses	27,985
	<b>\$625,123,301</b>

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**Table B**

Agency / Institution Number	Agency / Institution Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2007
140	Department of Criminal Justice Services	Victim Witness Grants State Special Funds Match	State Special Fund Match	1,452,049
<b>140 Total</b>				1,452,049
141	Attorney General and Department of Law	Federal Match Requirements	Domestic Violence Grant	13,000
<b>141 Total</b>				13,000
146	The Science Museum of Virginia	Termination Benefits	Severance Packages	44,231
<b>146 Total</b>				44,231
154	Department of Motor Vehicles	Contract	PCI Credit Card Compliance (3 year Contract)	112,000
154	Department of Motor Vehicles	Contract	Automated Vehicle Routing Permit System (6 year Contract)	1,983,478
154	Department of Motor Vehicles	Contract	Queuing System (9 year Contract)	3,174,583
154	Department of Motor Vehicles	Contract	Driver License Central Issue (10 year Contract)	60,500,000
154	Department of Motor Vehicles	Contract	Consultants	147,650
154	Department of Motor Vehicles	Other Project Commitments	System Redesign (\$31,757,223 Funded for 5 years - project costs to date \$961,823)	30,795,400
<b>154 Total</b>				96,713,111
163	Department for the Aging	Federal Match Requirements	Grant period 09/30/06 - 05/31/08	38,826
163	Department for the Aging	Title III Match requirements	Grant period 10/01/06 - 9/30/07	232,152
<b>163 Total</b>				270,978
165	Dept of Housing & Community Development	Disbursement	VIDA program	22,820
165	Dept of Housing & Community Development	Disbursement	Lead paint Abatement Program	264,721
<b>165 Total</b>				287,541
172	State Lottery Department	Termination Benefits	WTA payments and Employee benefits.	5,912
<b>172 Total</b>				5,912
197	Dept of Education - Direct Aid to Public Education	Federal Match Requirements	Adult Education Grant	525,971
<b>197 Total</b>				525,971
199	Dept of Conservation and Recreation	Federal Match Requirements	project 66659-Chesapeake Bay match requirements	318,938
<b>199 Total</b>				318,938
201	Dept of Education - Central Office Operations	Federal Match Requirements	DMV Grant	18,894
201	Dept of Education - Central Office Operations	Federal Match Requirements	School Nutrition Grant	21,696
201	Dept of Education - Central Office Operations	Federal Match Requirements	PerkinsCTE Grant	79,730
<b>201 Total</b>				120,320

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Agency / Institution Number	Agency / Institution Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2007
204	The College of William and Mary (including Richard Bland College and Virginia Institute of Marine Science)	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	115,091
<b>204 Total</b>				115,091
207	University of Virginia (including UVA Medical Center and UVA's College at Wise)	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	22,048,027
<b>207 Total</b>				22,048,027
208	Virginia Polytechnic Institute and State University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	11,661,000
<b>208 Total</b>				11,661,000
212	Virginia State University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	98,875
212	Virginia State University	Pollution Cleanup site costs	Assessment for clean-up and replacement of Underground Storage Tanks-petroleum-stained soil in vicinity of UST's.	1,175,034
<b>212 Total</b>				1,273,909
213	Norfolk State University	Federal Match Requirements	National Science Foundation grants	31,629
<b>213 Total</b>				31,629
214	Longwood University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	832,378
214	Longwood University	Other commitment to Foundation	Support Agreement with Longwood University Real Estate Foundation for student housing	4,056,032
<b>214 Total</b>				4,888,410
215	University of Mary Washington	Federal Match Requirements	SEOG, Work Study	32,762
215	University of Mary Washington	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	397,050
<b>215 Total</b>				429,812
217	Radford University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	25,327
<b>217 Total</b>				25,327
218	VA School for the Deaf & Blind at Staunton	Reserved for student expenses	funds earned and used by VSDB students	27,985
<b>218 Total</b>				27,985
221	Old Dominion University	Other commitments	Encumbrances for capital projects and Equipment Trust Fund	14,873,209
<b>221 Total</b>				14,873,209

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236	Virginia Commonwealth University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	572,307
236	Virginia Commonwealth University	Other project commitments	Capital project construction	4,812,595
<b>236 Total</b>				<b>5,384,902</b>
247	George Mason University	Federal Match Requirements	Cost sharing commitments on signed federal grants and Federal Work Study Match	2,481,813
247	George Mason University	Other project commitments	Commitment to provide building and grounds maintenance for Point of View property owned by GMUF	98,000
247	George Mason University	Other project commitments	Commitment to create joint academic program with an independent not-for-profit	258,549
247	George Mason University	Public-Private Partnership Agreement	Academic VI/Research II Building Project and Hotel/Conference Center Project	94,931,000
<b>247 Total</b>				<b>97,769,362</b>
260	Virginia Community College System (including System Office and Community Colleges)	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	14,664
<b>260 Total</b>				<b>14,664</b>
262	Department of Rehabilitative Services	Federal Match Requirements	Vocational Rehabilitation (VR) Grant	473,287
262	Department of Rehabilitative Services	Unexpended contractual obligation	Contract obligation to develop AWARE software (case management system) less expenditures through 6/30/07	2,010,017
<b>262 Total</b>				<b>2,483,304</b>
325	Department of Business Assistance	MOU with VEC - Workforce Investment Act funds	Support of one FTE in Southwest Virginia region and new employment in southern Virginia that is technology based manufacturing	271,600
<b>325 Total</b>				<b>271,600</b>
402	Marine Resources Commission	Federal Match Requirements	WB - Finfish Aging Seg 4	14,914
402	Marine Resources Commission	Federal Match Requirements	WB - Mark Recapture, Seg 20	16,479
402	Marine Resources Commission	Federal Match Requirements	WB - Juv Striped Bass Seg 19	19,761
402	Marine Resources Commission	Federal Match Requirements	WB - Trawl Survey	50,000
402	Marine Resources Commission	Federal Match Requirements	WB - Am Shad Seg 10	51,095
402	Marine Resources Commission	Federal Match Requirements	WB - ChesMap	63,584
402	Marine Resources Commission	Other commitment contracts	SWRF - Early Summer Children's Fishing Program 2007	111
402	Marine Resources Commission	Other commitment contracts	SWRF - Catch Assessment, YR 14 2007	4,036
402	Marine Resources Commission	Other commitment contracts	MIF - Evaluation of Alternate Baits in VA Whelk Fishery, Yr 1	6,000
402	Marine Resources Commission	Other commitment contracts	MIF - Boat Scarring Effects on SAV in VA, Yr 7	6,110
402	Marine Resources Commission	Other commitment contracts	SWRF - Boat Scarring Effects on SAV in VA Yr 7	6,110
402	Marine Resources Commission	Other commitment contracts	MIF - Monitoring Rel. Abund. of Y-O-Y American Eel, YR 6	7,349

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402	Marine Resources Commission	Other commitment contracts	SWRF - Monitoring Relative Abundance of YOY American Eel, Yr 6	7,349
402	Marine Resources Commission	Other commitment contracts	SWRF - Seagrass Habitat Restoration, Year 13	7,576
402	Marine Resources Commission	Other commitment contracts	SWRF - Monitoring Relative Abundance of YOY American Eel, Yr 7	8,908
402	Marine Resources Commission	Other commitment contracts	SWRF - Visual Function in Chesapeake Bay Prey and Sportfishes, Year 2	9,590
402	Marine Resources Commission	Other commitment contracts	MIF - Five Clam Brood Stock Areas	12,945
402	Marine Resources Commission	Other commitment contracts	SWRF - Wishart's Point Landing, Engineering Study	14,563
402	Marine Resources Commission	Other commitment contracts	MIF - Toward Validation of Juvenile Indices of Abundance	16,968
402	Marine Resources Commission	Other commitment contracts	SWRF - Validation of Juvenile Indices in Ches Bay	16,968
402	Marine Resources Commission	Other commitment contracts	MIF - Monitoring Rel. Abund. of Y-O-Y American Eel, YR 7	18,162
402	Marine Resources Commission	Other commitment contracts	SWRF - Abundance of Sharks and Rays: Monitoring and Research	19,260
402	Marine Resources Commission	Other commitment contracts	SWRF - Visual Function in Ches Bay Sportfishes, Yr 2	20,813
402	Marine Resources Commission	Other commitment contracts	SWRF - Seagrass Beds, Support Healthy Fish/Growth, Final Year	21,843
402	Marine Resources Commission	Other commitment contracts	MIF - Quantifying Role of Striped Bass Predation of Menhaden	24,801
402	Marine Resources Commission	Other commitment contracts	MIF -Hampton Roads Clam Project	25,000
402	Marine Resources Commission	Other commitment contracts	MIF - Clam Project	25,002
402	Marine Resources Commission	Other commitment contracts	MIF- Fish Stock Assessment/Mature Female Survival of Blue Crab	25,676
402	Marine Resources Commission	Other commitment contracts	MIF - One Yr Grow out of Triploid Crassostrea Ariakensis, Yr 2	26,318
402	Marine Resources Commission	Other commitment contracts	MIF - Product Development for Cownose Ray	31,180
402	Marine Resources Commission	Other commitment contracts	SWRF - Game Fish Tagging	37,861
402	Marine Resources Commission	Other commitment contracts	SWRF - Sheepshead Population Dynamics in Ches Bay	49,289
402	Marine Resources Commission	Other commitment contracts	MIF - Est & Access Social & Econ Imp of Menhaden to Ches Bay	50,000
402	Marine Resources Commission	Other commitment contracts	SWRF - Gen Assessment of Potential Depletion of Menhaden	52,875
402	Marine Resources Commission	Other commitment contracts	SWRF - Prey Availability for Rec Fish & Oyster Reef	59,652
402	Marine Resources Commission	Other commitment contracts	SWRF - Sheepshead Population Dynamics in Ches Bay	65,777
402	Marine Resources Commission	Other commitment contracts	SERF - Est Importance & Value of Menhaden to Ches Bay	66,774



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402	Marine Resources Commission	Other commitment contracts	MIF - Product Development for Cownose Ray, Yr 2	75,624
402	Marine Resources Commission	Other commitment contracts	SWRF - Movement and Habitat of Summer Flounder	76,133
402	Marine Resources Commission	Other commitment contracts	SWRF - Utility of Alt Reefs	124,068
402	Marine Resources Commission	Other commitment contracts	SWRF - Quinby Harbor Enhancements	294,375
402	Marine Resources Commission	Other commitment contracts	SWRF - Newport News Conv of a Protective Wavescreen to Fish Pier	440,833
<b>402 Total</b>				<b>1,971,732</b>
403	Department of Game and Inland Fisheries	Legal Case	Court case for employee R.O. Ham	39,105
<b>403 Total</b>				<b>39,105</b>
440	Department of Environmental Quality	Other Commitment Contracts	Grant contracts with localities to reimburse a portion of construction costs for nutrient reduction facilities at wastewater treatment plants	207,512,580
440	Department of Environmental Quality	Pollution Cleanup site costs	State Superfund Contracts entered with USEPA committing state funds to meet portion of cleanup costs at specific superfund sites	602,787
<b>440 Total</b>				<b>208,115,367</b>
501	Department of Transportation	Right of Way	Right of Way certificate	1,313,527
<b>501 Total</b>				<b>1,313,527</b>
505	Department of Rail and Public Transportation	Assignment Agreement between DRPT and MWAAs on Dulles Toll Road	Agreement whereby VDOT provides MWAAs a permit to operate the Dulles Toll Road and collect Toll Revenues in consideration of MWAAs' obligation to fund and cause to be constructed the Dulles Corridor Metrorail Project and other transportation improvements in the Dulles Corridor.	113,103,126
<b>505 Total</b>				<b>113,103,126</b>
601	Department of Health	Commitment Obligation	Purchase Order EP186072 Dental Vans	98,804
601	Department of Health	Commitment Obligation	Contract with Virginia Health Information	256,271
601	Department of Health	Commitment Obligation	Commitments to Health Service Agencies	265,337
601	Department of Health	Commitment Obligation	Contract with Virginia Health Information	372,690
601	Department of Health	Commitment Obligation	Adjustments for Year End Settlements	1,640,154
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 93.283 - National Cancer Prevention Award Period 6/30/06 - 6/30/08	12,257
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 66.032 - Indoor Radon Program Award Period 10/1/06 - 9/30/07	17,622
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 93.283 - National Cancer Prevention Award Period 6/30/07 - 6/30/08	185,550
601	Department of Health	Federal Match Requirements	Federal Grant CFDS 93.994 - Abstience Education Award Period 10/1/06 - 9/30/07	312,610

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601	Department of Health	Federal Match Requirements	Federal Grant CFDA 93.913 - Rural Health Award Period 7/1/07 - 6/30/08	445,593
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 93.217 - Family Planning Award Period 4/1/07 - 3/31/08	470,465
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 66.432 - Public Water System Supervision Award Period 7/1/07 -6/30/08	675,892
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 66.468 - Safe Drinking Water	4,467,237
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 93.917 - Ryan White Award Period 4/1/07 - 3/31/08	8,609,108
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 93.994 - Material and Child Block Grant Award Period 10/1/06 - 9/30/08	9,392,744
<b>601 Total</b>				<b>27,222,334</b>
702	Department for the Blind and Vision Impaired	Federal Match Requirements	Vocational Rehabilitation (VR) Grant	509,852
<b>702 Total</b>				<b>509,852</b>
720	Dept of Mental Health, Mental Retardation & Substance Abuse Services	Court-ordered Justice Dept Consent Decree for 723	Correction Action Plan- Mandated Increase in Staffing	1,200,000
720	Dept of Mental Health, Mental Retardation & Substance Abuse Services	Potential Legal Settlement	Grievance at 738	35,000
<b>720 Total</b>				<b>1,235,000</b>
750	Department of Correctional Education	Public-Private Partnership Agreement	Teachers pay	975,000
<b>750 Total</b>				<b>975,000</b>
765	Department of Social Services	Fixed Asset	Cubicles requested for Chesterfield DCSE, P.O. dated April 6, 2007, purchase has not been made yet, facility not available to move in.	212,394
<b>765 Total</b>				<b>212,394</b>
777	Department of Juvenile Justice	Contract	Construction Wastewater system improvements	411
777	Department of Juvenile Justice	Contract	Fire Hydrant test	475
777	Department of Juvenile Justice	Contract	Construction - RDC Dining Hall roof repairs	1,000
777	Department of Juvenile Justice	Contract	Construction Cottage Renovations at Beaumont JCC	1,350
777	Department of Juvenile Justice	Contract	Construction-HVAC improvements at Hanover JCC	1,495
777	Department of Juvenile Justice	Contract		1,500
777	Department of Juvenile Justice	Contract	Construction obtain professional architectural and engineering services at Hanover JCC	2,191

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777	Department of Juvenile Justice	Contract	Construction Cottage Renovations at Beaumont JCC	3,008
777	Department of Juvenile Justice	Contract	Construction Cedar Lodge Expansion	3,565
777	Department of Juvenile Justice	Contract	Construction HVAC improvements at Bon Air JCC	4,597
777	Department of Juvenile Justice	Contract	Construction - construct and install new fire alarm at Hanover JCC	4,746
777	Department of Juvenile Justice	Contract	Construction - fire alarm and sprinkler modification Bon Air JCC	5,415
777	Department of Juvenile Justice	Contract	Construction - construct and install new sprinkler systems at HanoverJCC	6,046
777	Department of Juvenile Justice	Contract	Construction Wastewater system improvements	6,351
777	Department of Juvenile Justice	Contract	Construction-roof inspections/design at Hanover JCC	6,549
777	Department of Juvenile Justice	Contract	Construction furnish and install 3 emergency generators for cottages	9,384
777	Department of Juvenile Justice	Contract	Construction at Cedar Lodge Training center	10,111
777	Department of Juvenile Justice	Contract	Construction Wastewater system improvements	11,604
777	Department of Juvenile Justice	Contract	Construction -Outfall rehab design at Beaumont JCC	12,822
777	Department of Juvenile Justice	Contract	Construction water system upgrades at Natural Bridge	17,906
777	Department of Juvenile Justice	Contract		20,144
777	Department of Juvenile Justice	Contract	Construction-ceiling repair at RDC	24,525
777	Department of Juvenile Justice	Contract	Construction-replacement boiler at Barrett JCC	33,575
777	Department of Juvenile Justice	Contract	Construction design and engineering services for dry storage, metal building at Culpeper JCC	43,732
777	Department of Juvenile Justice	Contract	Construction Paving and concrete sidewalk at cottage Beaumont	44,000
777	Department of Juvenile Justice	Contract	Construction water pipe at Hanover JCC	53,238
777	Department of Juvenile Justice	Contract	Construction at Beaumont JCC	74,854
777	Department of Juvenile Justice	Contract	Construction fencing project at Beaumont JCC	75,793
777	Department of Juvenile Justice	Contract	Construction for Hanover JCC entry/security building	186,456
777	Department of Juvenile Justice	Contract	Construction HVAC project at Bon Air JCC	209,195
777	Department of Juvenile Justice	Contract	Construction mechancial and electrical upgrades at Bon Air JCC	357,950
777	Department of Juvenile Justice	Contract	Construction of new school and Infirmary at RDC	479,608
<b>777 Total</b>				<b>1,713,596</b>
778	Department of Forensic Science	Construction commitments	Construction of NOVA lab	2,188,342
<b>778 Total</b>				<b>2,188,342</b>

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885	Institute for Advanced Learning and Research	Other commitments	Balance of research equipment being manufactured	809,685
<b>885 Total</b>				809,685
934	Innovative Technology Authority (including Center for Innovative Technology)	Federal Match Requirements	cash match on federal grant	149,204
934	Innovative Technology Authority (including Center for Innovative Technology)	Other commitments	tenant allowance for tenant improvements	700,000
<b>934 Total</b>				849,204
960	Department of Fire Programs	Contract	Burn Building Program	246,699
960	Department of Fire Programs	Grant Awards	Burn Building Program	3,568,056
<b>960 Total</b>				3,814,755
<b>Grand Total</b>				625,123,301

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