

Commonwealth of Virginia
Department of Accounts
REVISED - Report of Off-Balance Sheet Financial Obligations
As of June 30, 2008

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. The CAFR amounts reflected below include state agencies, institutions and component units. The component unit amounts exclude Higher Education foundations.

Note: The Code of Virginia requires the State Comptroller to provide biannual reports of off-balance sheet obligations. The amounts included in this revised report have been modified to reflect subsequent information received from agencies resulting from more accurate information now being available. As the CAFR is currently being prepared for the fiscal year ended June 30, 2009, the most recent balance sheet date available for the Report of Off-Balance Sheet Financial Obligations is June 30, 2008.

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 (\$19.5 billion)
- Accounts payable (\$1.7 billion)
- Tax refunds payable (\$410.0 million)

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

- Unfunded pension costs (\$1.3 billion)
- Capital lease obligations (\$252.6 million)
- Compensated absences (\$584.0 million)
- Medicaid payable (\$423.8 million)
- Higher education construction commitments (\$1.1 billion)
- Highway project commitments (\$2.2 billion)
- Mass Transit project commitments (\$204.4 million)
- Information Technology Infrastructure Partnership (\$1.7 billion)
- Car tax refund payable (\$263.0 million)
- Tuition benefits payable (\$1.9 billion)
- Lottery prizes (\$332.7 million)
- Operating leases (\$613.7 million)
- Installment purchases (\$175.3 million)

Comprehensive information concerning these on-balance sheet financial obligations is 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 2008 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;
- Certain 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, 2008 total \$579,029,545. **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, 2008
Other commitment contract	314,800,806
Contract	69,174,631
Public-private Partnership Agreements	52,411,088
Other Project Commitments	45,234,017
Liabilities to foundations that were eliminated	36,329,466
Federal Match Requirements	24,478,647
Grant Awards	11,759,311
Pollution Cleanup Site Cost	5,261,766
Disbursement	4,155,702
Project commitment	3,945,000
Certain Termination Benefits	2,826,331
Legal Case	1,985,665
Assignment Agreement between DRPT and MWAA on Dulles Toll Road	1,891,472
Commitment Contract	1,791,547
Commitment Obligation	756,958
Other Commitments	587,184
Right of Way	527,730
Legal Contract Commitments	490,273
Victim Witness Grants State Special Funds Match	260,756
Title III Match requirements	237,399
Construction contract	123,796
Grand Total	579,029,545

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Table B

Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2008
140	Department of Criminal Justice Services	Victim Witness Grants State Special Funds Match	State Special Fund Match	260,756
140 Total				260,756
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)	1,964,475
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	104,409
154	Department of Motor Vehicles	Other Project Commitments	System Redesign (\$31,757,223 Funded for 5 years - project costs to date \$2,482,740)	29,173,503
154 Total				95,028,970
163	Department for the Aging	Federal Match Requirements	Grant period 06/01/08 - 05/31/09	20,500
163	Department for the Aging	Title III Match requirements	Grant period 10/01/07 - 09/30/08	237,399
163 Total				257,899
165	Dept of Housing & Community Development	Disbursement	Lead Paint Program	153,797
165 Total				153,797
172	State Lottery Department	Certain Termination Benefits	WTA and other employee benefits	101,726
172 Total				101,726
182	Virginia Employment Commission	Grant Awards	Federal State-wide activity WIA/Rapid Response subrecipient grants/contracts	7,303,761

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2008
182	Virginia Employment Commission	Grant Awards	Federal Local Area activity WIA/Rapid Response subrecipient grants/contracts	1,695,180
182	Virginia Employment Commission	Disbursement	Outstanding purchase orders, goods and services not yet received.	4,001,905
182	Virginia Employment Commission	Certain Termination Benefits	WTA Severance, health care and group life insurance payments	141,559
182 Total				13,142,405
197	Department of Education-Direct Aid to Public Education	Federal Match Requirements	Adult Education Grant	349,227
197 Total				349,227
199	Dept of Conservation and Recreation	Other project commitments	Cooperative Endangered Species 15.615	12,375
199 Total				12,375
201	Dept of Education-Central Office Operations	Federal Match Requirements	DMV Grant	9,779
201	Dept of Education-Central Office Operations	Federal Match Requirements	School Nutrition Grant	40,957
201 Total				50,736
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	120,818
204 Total				120,818
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	16,888,131
207 Total				16,888,131
208	Virginia Polytechnic Institute and State University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	11,146,000

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2008
208 Total				11,146,000
211	Virginia Military Institute	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	82,737
211 Total				82,737
212	Virginia State University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	128,486
212	Virginia State University	Legal Case	1 discrimination case settled September 2008.	20,000
212	Virginia State University	Certain Termination Benefits	One staff termination agreement beginning 09/29/09 for one year.	50,063
212 Total				198,549
213	Norfolk State University	Federal Match Requirements	IDEAL, Upward Bound, Student Support Services and USDA grants outstanding matches	18,930
213 Total				18,930
215	University of Mary Washington	Federal Match Requirements	Seog/CWS	25,898
215	University of Mary Washington	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	432,844
215 Total				458,742
217	Radford University	Federal Match Requirements	Federal grant 59.037 pass thru from GMU	45,471
217	Radford University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	440,289
217 Total				485,760

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2008
219	VA School for Deaf, Blind & Multi-Disabled at Hampton	Certain Termination Benefits	WTA payments	882,481
219 Total				882,481
222	Dept of Professional & Professional & Occupational Regulation	Commitment Contract	Contract with Northrop Grumman for IV & V services related to installation of new automated licensing system (EAGLES).	63,178
222	Dept of Professional & Professional & Occupational Regulation	Commitment Contract	Contract for new automated licensing system (EAGLES). Contract price includes software costs, customization costs, and installation costs.	1,610,000
222	Dept of Professional & Professional & Occupational Regulation	Commitment Contract	Contract with Computer Aid, Inc. for project management services related to installation of new automated licensing system (EAGLES)	118,369
222 Total				1,791,547
236	Virginia Commonwealth University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	7,089,709
236 Total				7,089,709
245	State Council of Higher Education for VA	Contract	Consultant for the agency's ARMICS project.	29,493
245 Total				29,493
247	George Mason University	Federal Match Requirements	Cost sharing commitments on signed federal grants and Federal Work Study Match	2,729,994

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2008
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	124,604
247	George Mason University	Legal Case	Case involving physical injury to former GMU student attending GMU sponsored student activities event	100,000
247	George Mason University	Public-private Partnership Agreements	Academic VI/Research II Building Project and Hotel/Conference Center Project	51,865,088
247 Total				54,917,686
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	452
260 Total				452
402	Marine Resources Commission	Other commitment contract	MIF-One Yr Grow out of Triploid Crassostrea Ariakensis, Yr 2	2,189
402	Marine Resources Commission	Other commitment contract	MIF-Evaluation of Alternate Baits in VA Whelk Fishery, Yr 1	2,935
402	Marine Resources Commission	Other commitment contract	MIF-Quantifying Role of Striped Bass Predation of Menhaden	4,051
402	Marine Resources Commission	Other commitment contract	SWRF-Catch Assessment, YR 15 2008	4,542

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402	Marine Resources Commission	Other commitment contract	SWRF-Monitoring Relative Abundance of YOY American Eel, Yr 7	8,908
402	Marine Resources Commission	Other commitment contract	SWRF-Visual Function in Chesapeake Bay Prey and Sportfishes, Year 2	9,589
402	Marine Resources Commission	Other commitment contract	MIF-Boat Scarring Effects on SAV in VA, Yr 8	10,000
402	Marine Resources Commission	Other commitment contract	MIF-Boat Scarring Effects on SAV in VA, Yr 9	10,000
402	Marine Resources Commission	Other commitment contract	SWRF-Boat Scarring Effects on SAV, Yr 8	10,000
402	Marine Resources Commission	Other commitment contract	WB-Am Shad Seg 11	11,259
402	Marine Resources Commission	Other commitment contract	WB-Juv Striped Bass Seg 20	11,955
402	Marine Resources Commission	Other commitment contract	MIF-Five Clam Brood Stock Areas	12,945
402	Marine Resources Commission	Other commitment contract	MIF-Product Development for Cownose Ray	13,947
402	Marine Resources Commission	Other commitment contract	SWRF-Abundance of Sharks and Rays: Monitoring and Research	19,260
402	Marine Resources Commission	Other commitment contract	MIF-Monitoring Rel. Abund. of Y-O-Y American Eel, YR 8	22,674
402	Marine Resources Commission	Other commitment contract	SWRF-Monitoring Relative Abundance of YOY American Eel, Yr 8	22,674
402	Marine Resources Commission	Other commitment contract	MIF-One Yr Grow out of Triploid Crassostrea Ariakensis, Part 1 Yr 3	26,530
402	Marine Resources Commission	Other commitment contract	MIF-Product Development for Cownose Ray, Yr 3	27,950

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402	Marine Resources Commission	Other commitment contract	SWRF-Sheepshead Population Dynamics in Ches Bay, Yr 2	28,192
402	Marine Resources Commission	Other commitment contract	SWRF-Pilot Study- Application of Popup Satelite Tags for Lg Striped Bass	28,255
402	Marine Resources Commission	Other commitment contract	MIF-One Yr Grow out of Triploid Crassostrea Ariakensis, Part 2 Yr 3	30,000
402	Marine Resources Commission	Other commitment contract	MIF-Est & Acess Social & Econ Imp of Menhaden to Ches Bay, Yr 2	31,000
402	Marine Resources Commission	Other commitment contract	SWRF-Recreational Game Fish Tagging Program 2008, YR 14	45,197
402	Marine Resources Commission	Other commitment contract	SWRF-Est Importance & Value of Menhaden to Ches Bay	45,792
402	Marine Resources Commission	Other commitment contract	WB-Mark Recapture, Seg 22	54,157
402	Marine Resources Commission	Other commitment contract	SWRF-Improving Stock Assessment of Weakfish	55,247
402	Marine Resources Commission	Other commitment contract	SWRF-Utility of Alt Reefs	55,262
402	Marine Resources Commission	Other commitment contract	WB-Trawl Survey, Seg 13	55,681
402	Marine Resources Commission	Other commitment contract	SWRF-SWRF-Sheepshead Population Dynamics in Ches Bay, Yr 3	67,206
402	Marine Resources Commission	Other commitment contract	WB-ChesMap	70,666
402	Marine Resources Commission	Other commitment contract	SWRF-Seagrass Habitat Restoration, Year 13	71,683
402	Marine Resources Commission	Other commitment contract	SWRF-Est Importance & Value of Menhaden to Ches Bay, Yr 2	205,479
402	Marine Resources Commission	Other commitment contract	SWRF-Quinby Harbor Enhancements	294,375

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2008
402	Marine Resources Commission	Other commitment contract	SWRF-Newport News Conv of a Protective Wavescreen to Fish Pier	440,833
402	Marine Resources Commission	Other commitment contract	SWRF-Buckroe Beach Saltwater Fishing Pier	750,000
402 Total				2,560,433
403	Department of Game and Inland Fisheries	Legal Contract Commitments	Real Property Acquisitions	5,475
403	Department of Game and Inland Fisheries	Legal Contract Commitments	Boat Landing Improvements and Renovations	55,144
403	Department of Game and Inland Fisheries	Legal Contract Commitments	Dam Safety and Improvements	207,382
403	Department of Game and Inland Fisheries	Legal Contract Commitments	Fish Hatchery Improvements and Renovations	222,272
403	Department of Game and Inland Fisheries	Other Project Commitments	Wildlife Mgmt Area Improvements	139,200
403	Department of Game and Inland Fisheries	Other Project Commitments	Boathouse Construction	325,000
403	Department of Game and Inland Fisheries	Other Project Commitments	Real Property Acquisitions	611,164
403	Department of Game and Inland Fisheries	Other Project Commitments	Dam Safety and Improvements	1,546,674
403	Department of Game and Inland Fisheries	Other Project Commitments	Boat Landing Improvements and Renovations	1,786,027
403	Department of Game and Inland Fisheries	Other Project Commitments	Fish Hatchery Improvements and Renovations	11,417,470
403 Total				16,315,808
425	Jamestown-Yorktown Foundation	Contract	Design and construction services for Yorktown Victory Center renovations	1,100
425	Jamestown-Yorktown Foundation	Contract	EIR proposal for land purchase adjacent to Jamestown Settlement	1,500

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425	Jamestown-Yorktown Foundation	Contract	A & E services for Land purchase adjacent to Jamestown Settlement	2,539
425	Jamestown-Yorktown Foundation	Contract	Landscape services for Riverfront Development project at Jamestown Settlement	2,975
425	Jamestown-Yorktown Foundation	Contract	Insurance services for land purchase adjacent to Jamestown Settlement	4,675
425	Jamestown-Yorktown Foundation	Contract	Brick for Permanent Gallery project	4,850
425	Jamestown-Yorktown Foundation	Contract	Design svcs for HVACr project at Jamestown Settlement	5,559
425	Jamestown-Yorktown Foundation	Contract	Glass and installation for artifact case at Jamestown Settlement	5,766
425	Jamestown-Yorktown Foundation	Contract	Design and construction services for James Fort capital project	6,020
425	Jamestown-Yorktown Foundation	Contract	Design, bid assistance & construction administration for Jamestown HVAC project	14,584
425	Jamestown-Yorktown Foundation	Contract	A & E services for Jamestown Sound wall and buffer	14,910
425	Jamestown-Yorktown Foundation	Contract	Site and landscape design services for Legacy Walk Phase II at Jamestown Settlement	16,500
425	Jamestown-Yorktown Foundation	Contract	Repair to sails on Jamestown ships	42,587
425	Jamestown-Yorktown Foundation	Contract	Labor and equip to install boiler	48,718

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425	Jamestown-Yorktown Foundation	Contract	Various sizes and types of wood for James Fort capital project	66,086
425	Jamestown-Yorktown Foundation	Project commitment	HVAC upgrade for Great Hall at Jamestown Settlement	445,000
425	Jamestown-Yorktown Foundation	Project commitment	Land purchase adjacent to Jamestown Settlement	3,500,000
425 Total				4,183,369
440	Department of Environmental Quality	Other Commitment Contract	Grant contracts with localities to reimburse a portion of construction costs for nutrient reduction facilities at wastewater treatment plants	311,605,391
440	Department of Environmental Quality	Pollution Cleanup Site Cost	State Superfund Contracts entered with USEPA committing state funds to meet portion of cleanup costs at specific superfund sites	542,787
440	Department of Environmental Quality	Pollution Cleanup Site Cost	Fund provides reimbursement to eligible owners/operators for a portion of the potentially high costs of mitigating the public health and environmental risks for regulated Underground storage	3,784,104
440	Department of Environmental Quality	Pollution Cleanup Site Cost	Amounts held for Financial Assurance and other supplemental environmental projects	657,968
440 Total				316,590,250

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2008
501	Department of Transportation	Legal Case	Claim filed by Glade East on work performed on Dan River Bridge; claim filed by Archer Western on work performed on I-95 Springfield Interchange; Settlement of Seaboard Group II Superfund Site -De Minimus Buyout	1,857,665
501	Department of Transportation	Pollution Cleanup Site Cost	Potential Pollution clean up costs	276,907
501	Department of Transportation	Right of Way	Right of Way certificate	527,730
501	Department of Transportation	Certain Termination Benefits	Severance payments and the value of state's contribution to life and health insurance paid thru VRS in October 2008	242,153
501 Total				2,904,455
505	Dept. of Rail and Public Transportation	Assignment Agreement between DRPT and MWAA on Dulles Toll Road	Agreement whereby VDOT provides MWAA a permit to operate the Dulles Toll Road and collect Toll Revenues in consideration of MWAA's obligation to fund and cause to be constructed the Dulles Corridor Metrorail Project and other transportation improvements in the Dulles Corridor	1,891,472
505 Total				1,891,472
601	Department of Health	Commitment Obligation	Commitments to Health Service Agencies	118,261
601	Department of Health	Commitment Obligation	Contract with Virginia Health Information	290,957
601	Department of Health	Commitment Obligation	Contract with Virginia Health Information	347,740

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601	Department of Health	Federal Match Requirements	Federal Grant CFDA 66.032 - Indoor Radon Program Award Period 10/1/07 - 9/30/08	31,314
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 93.913 State Office of Rural Health Award Period 7/1/08 - 6/30/09	443,030
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 15.616 Clean Vessel Pumpout	473,950
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 66.432 - Public Water System Supervision Award Period 7/1/08 -6/30/09	620,748
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 93.283 - National Cancer Prevention Award Period 6/30/08 - 6/30/09	699,030
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 66.468 - Safe Drinking Water	987,777
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 93.917 - Ryan White Grant Award Period 4/1/08 - 3/31/09	5,721,581
601	Department of Health	Federal Match Requirements	Federal Grant CFDA 93.994 - Material and Child Block Grant Award Period 10/1/07 - 9/30/09	9,258,987
601 Total				18,993,375
711	Virginia Correctional Enterprises	construction contract	Second floor built for office space within our warehouse	123,796
711	Virginia Correctional Enterprises	Other Commitment Contract	Web site development	634,982
711 Total				758,778
720	Dept of Mental Health, Mental Retardation & Substance Abuse Services	Other Commitments	Other contractual commitments	469,844

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720	Dept of Mental Health, Mental Retardation & Substance Abuse Services	Certain Termination Benefits	WTA	181,784
720	Dept of Mental Health, Mental Retardation & Substance Abuse Services	Certain Termination Benefits	WTA	1,226,565
720 Total				1,878,193
750	Department of Correctional Education	Contract	Consulting/Coaching the School Principal and Individual Instructor Development Plans	475,900
750	Department of Correctional Education	Public-private Partnership Agreements	DCE pays the GEO Group based on the number of students that are taught each day.	546,000
750 Total				1,021,900
767	Division of Community Corrections	Federal Match Requirements	Grant # 08-C4783AD06	924
767 Total				924
777	Department of Juvenile Justice	Contract	Construction Wastewater system improvements	411
777	Department of Juvenile Justice	Contract	Construction HVAC improvements @ Bon Air JCC	580
777	Department of Juvenile Justice	Contract	Construction-Outfall rehab design @ Beaumont JCC	1,282
777	Department of Juvenile Justice	Contract	Replacement of HVAC sheaves for cottages @ Bon Air JCC	1,340
777	Department of Juvenile Justice	Contract	Construction Cottage Renovations @ Beaumont JCC	1,350
777	Department of Juvenile Justice	Contract	Roof repairs at infield building @ Hanover JCC	1,985

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777	Department of Juvenile Justice	Contract	Construction obtain professional architectural and engineering services @ Hanover JCC	2,191
777	Department of Juvenile Justice	Contract	Construction Cottage Renovations @ Beaumont JCC	3,008
777	Department of Juvenile Justice	Contract	Asbestos abatement and project monitoring @ Hanover JCC	3,160
777	Department of Juvenile Justice	Contract	Construction Cedar Lodge Expansion	3,565
777	Department of Juvenile Justice	Contract	Construction-fire alarm and sprinkler modification Bon Air JCC	5,415
777	Department of Juvenile Justice	Contract	Construction Wastewater system improvements	6,351
777	Department of Juvenile Justice	Contract	Oil spill remediation system operations maintenance and reporting	6,497
777	Department of Juvenile Justice	Contract	Construction-roof inspections/design @ Hanover JCC	6,549
777	Department of Juvenile Justice	Contract	Architectural and engineering services for roof design at Fisher/Jackson cottage @ Bon Air JCC	8,041
777	Department of Juvenile Justice	Contract	Construction-construct and install new fire alarm @ Hanover JCC	9,492
777	Department of Juvenile Justice	Contract	Construction @ Ceder Lodge Training Center	10,111
777	Department of Juvenile Justice	Contract	Construction Wastewater system improvements	11,604

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777	Department of Juvenile Justice	Contract	Construction-construct and install new sprinkler systems @ Hanover JCC	12,092
777	Department of Juvenile Justice	Contract	Construction water system upgrades @ Natural Bridge	12,953
777	Department of Juvenile Justice	Contract	Provide electrical circuit and a/c in the new equip. room @ Bon Air JCC	15,000
777	Department of Juvenile Justice	Contract	Design and construction services for propane gas supply system improvements @ Hanover JCC	17,189
777	Department of Juvenile Justice	Contract	Construction @ Beaumont JCC	25,185
777	Department of Juvenile Justice	Contract	Construction-replacement boiler @ Barrett JCC	33,575
777	Department of Juvenile Justice	Contract	Construction design and engineering services for dry storage, metal building @ Culpeper JCC	37,621
777	Department of Juvenile Justice	Contract	Construction of water pipe @ Hanover JCC	41,608
777	Department of Juvenile Justice	Contract	Construction fencing project @ Beaumont JCC	75,793
777	Department of Juvenile Justice	Contract	Construction of Hanover JCC entry/security building	91,470
777	Department of Juvenile Justice	Contract	Blandford school boiler replacement @ Beaumont JCC	112,229
777	Department of Juvenile Justice	Contract	Construction of new school and Infirmary at RDC	567,670
777	Department of Juvenile Justice	Grant Awards	Federal JAIBG grant	4,010
777 Total				1,129,327

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2008
778	Department of Forensic Science	Contract	Pay 90% of the cost for each instrument received and then pay the remaining 10% upon testing and acceptance.	376,154
778 Total				376,154
848	Indigent Defense Commission	Legal Case	vendor protest of procurement award for equipment	8,000
848 Total				8,000
885	Institute for Advanced Learning and Research	Other commitments	Balance of research equipment being manufactured	117,340
885 Total				117,340
912	Department of Veterans Services	Federal Match Requirements	Construction Grant Application Submitted for General Renovations at VVCC in the amount of \$573,000.00.	200,550
912	Department of Veterans Services	Federal Match Requirements	Construction Grant Application Submitted for an 80-Bed DOM addition to SBVCC in the amount of \$8,000,000.00.	2,800,000
912 Total				3,000,550
942	Virginia Museum of Natural History	Contract	National Welders - Rental Equip	122
942	Virginia Museum of Natural History	Contract	VA Clipping Service	124
942	Virginia Museum of Natural History	Contract	Chatmoss Web Service	400
942	Virginia Museum of Natural History	Contract	Nat. Exterminators	429
942	Virginia Museum of Natural History	Contract	Trane -HVAC Service	1,275
942	Virginia Museum of Natural History	Contract	Eagle Fire -alarm system	1,436
942	Virginia Museum of Natural History	Contract	Comcast- Cable	1,539
942	Virginia Museum of Natural History	Contract	Comcast- Cable	1,979
942	Virginia Museum of Natural History	Contract	Xerox -Copier	2,284

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2008
942	Virginia Museum of Natural History	Contract	Efmark Deployment 1 -ATM	2,400
942	Virginia Museum of Natural History	Contract	Pitney Bowes - Postage Machine	2,998
942	Virginia Museum of Natural History	Contract	Comcast Spotlight-Advertising	3,054
942	Virginia Museum of Natural History	Contract	Collinsville Printing - Newsletter	3,295
942	Virginia Museum of Natural History	Contract	Schindler Elevator	3,333
942	Virginia Museum of Natural History	Contract	DEQ - Federal Grant Project	3,500
942	Virginia Museum of Natural History	Contract	Nextel - Phones	4,832
942	Virginia Museum of Natural History	Contract	DEQ - Federal Grant Project	6,500
942	Virginia Museum of Natural History	Contract	Collinsville Printing - Newsletter	8,806
942	Virginia Museum of Natural History	Contract	ATSC - Exhibit Rental	10,000
942	Virginia Museum of Natural History	Contract	Florida Museum- Exhibit	25,000
942	Virginia Museum of Natural History	Contract	OMSI -Exhibit Rental -1	28,000
942	Virginia Museum of Natural History	Contract	OMSI -Exhibit Rental -2	28,000
942	Virginia Museum of Natural History	Contract	Ramos - Cleaning Service	52,536
942 Total				191,842
960	Department of Fire Programs	Contract	Burn Building Program	27,949
960	Department of Fire Programs	Contract	Capital Acquisition	854,140
960	Department of Fire Programs	Grant Awards	Burn Building Program	2,756,360
960 Total				3,638,449
Grand Total				579,029,545

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.