

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2009

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.

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 (\$21.1 billion)
- Accounts payable (\$1.8 billion)
- Tax refunds payable (\$476.5 million)

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

- Tuition benefits payable (\$1.9 billion)
- Highway project commitments (\$1.9 billion)
- Information Technology Infrastructure Partnership (\$1.7 billion)
- Unfunded pension costs (\$1.4 billion)
- Higher education construction commitments (\$942.3 million)
- Medicaid payable (\$698.9 million)
- Compensated absences (\$582.9 million)
- Operating leases (\$551.0 million)
- Wastewater Treatment Projects (\$341.2 million)
- Mass Transit project commitments (\$310.4 million)
- Lottery prizes (\$293.2 million)
- Car tax refund payable (\$263.0 million)
- Unfunded Other Post Employment Benefits (\$242.3 million)
- Installment purchases (\$219.2 million)
- Capital lease obligations (\$218.5 million)
- Virginia Port Authority construction contracts (\$216.5 million)
- Pollution Remediation Obligations (\$2.5 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 2009 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;
- 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>. Further, the Auditor of Public Accounts' reports that deferred maintenance as of March 25, 2009, reported in FICAS totals \$3.34 billion. It is important to note that not all agencies use FICAS as required so a total amount is unavailable. For more information, refer to the *Follow Up on Deferred Maintenance in the Commonwealth* report at <http://www.apa.virginia.gov/reports/FDM09.pdf>.

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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, 2009 total \$313,903,963. **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 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	Off-Balance Sheet Obligation Amount as of June 30, 2009
Other Project Commitments	79,120,226
Contracts	62,150,565
Liabilities to Foundations that were Eliminated	55,650,850
Federal Match Requirements	51,633,562
Commitment Obligations	30,626,666
Legal Cases	14,190,250
Public-private Partnership Agreements	8,605,004
Legal Contract Commitments	3,848,169
Grant Awards	2,681,005
Memoranda of Understanding	2,312,503
Other Commitment Contracts	1,816,607
Right of Way Obligations	397,410
Title III Match Requirements	261,448
Victim Witness Grant State Special Funds Match	169,885
Certain Termination Benefits	141,579
Questioned Federal Costs	118,707
Other Agency Commitments	78,994
Project Commitments	76,663
Construction Contracts	20,870
Construction Litigation	3,000
Grand Total	313,903,963

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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, 2009
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Victim Witness Grant State Special Funds Match	State Special Fund Match	169,885
140 Total				169,885
154	DEPARTMENT OF MOTOR VEHICLES	Other Project Commitments	System Redesign - CSI \$31,757,223 funded for 5 years	28,324,331
154	DEPARTMENT OF MOTOR VEHICLES	Contract	Driver License Central Issue 10 year contract with a value of \$60,500,000	56,052,013
154	DEPARTMENT OF MOTOR VEHICLES	Contract	Queuing System 6 year contract with a value of \$2,640,364 (3 one year renewal options no value set)	2,454,694
154	DEPARTMENT OF MOTOR VEHICLES	Contract	Automated Vehicle Routing Permit System 6 year contract with a value of \$1,941,390	564,218
154	DEPARTMENT OF MOTOR VEHICLES	Contract	PCI Credit Card Compliance 3 year contract with a value of \$112,000	70,000
154 Total				87,465,256
163	DEPARTMENT FOR THE AGING	Title III Match Requirement	Grant period 10/01/08 - 09/30/09	261,448
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	09/30/08 - 03/31/10	1,963
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	09/30/08 - 03/30/10	29,142
163 Total				292,553
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	DMV Grant	3,053
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	School Nutrition Grant	42,347
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	Adult Education Grant	424,875

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2009
201 Total				470,275
204	The College of William and Mary (including Richard Bland College and Virginia Institute of Marine Science)	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	52,540
204 Total				52,540
207	University of Virginia (including UVA Medical Center and UVA's College at Wise)	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	20,422,774
207 Total				20,422,774
208	Virginia Polytechnic Institute and State University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	27,506,000
208 Total				27,506,000
211	Virginia Military Institute	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	74,377
211 Total				74,377
212	Virginia State University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	226,380
212	Virginia State University	Memorandum of Understanding	VSU Foundation property purchase MOU commitment.	1,890,175
212	Virginia State University	Certain Termination Benefits	Severance payouts as part of the University's Alternative Severance Option for three VSU staff.	123,580
212 Total				2,240,135
215	University of Mary Washington	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	424,653
215	University of Mary Washington	Federal match requirements	SEOG/CWS	28,946
215 Total				453,599
217	Radford University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	38,710

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2009
217 Total				38,710
222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contract	Signed contract amount net of credits (\$1,902,000) plus all contract modifications through 6/30/09 (\$422,400) less total payments through 6/30/09 (\$1,381,300) less FY09 P vouchers (\$0)	943,100
222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contract	eVA EP#260007 (\$64,000) less total payments as of 6/30/09 (\$22,824) less FY09 P vouchers (\$0)	41,176
222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contract	Eva EP#385488 (\$130,195) less total payments as of 6/30/09 (\$25,768) less FY09 P vouchers (\$14,444)	89,983
222 Total				1,074,259
236	Virginia Commonwealth University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	6,886,969
236 Total				6,886,969
247	George Mason University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	18,447
247	George Mason University	Federal Match Requirements	Cost sharing commitments on signed federal grants and Federal Work-Study Match	3,050,512
247	George Mason University	Questioned Federal costs	The National Science Foundation- \$75,579 of grant, the Department of Homeland Security- \$43,128 of grant costs	118,707
247	George Mason University	Legal Case	Case alleging employment related legal violations	150,000
247	George Mason University	Other Project Commitments	Commitment to create joint academic program with an independent not-for-profit	20,000,000
247	George Mason University	Other Project Commitments	Commitment to provide building and grounds maintenance for POV property owned by GMU Foundation.	98,000
247 Total				23,435,666
262	DEPARTMENT OF REHABILITATIVE SERVICES	Other Agency Commitments	Retroactive pay for eleven employees	78,994

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262 Total				78,994
301	DEPT OF AGRICULTURE & CONSUMER SERVICES	Other Project Commitments	Systems development and implementation of Food Inspection System to replace current mainframe system	180,000
301	DEPT OF AGRICULTURE & CONSUMER SERVICES	Other Project Commitments	Payment portal for on-line license and registration system through Virginia Interactive	100,000
301 Total				280,000
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF - Clam Project	12,945
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF - Eval of Alt Bait	2,935
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF - Prod Dev Cownose Ray	11,470
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF - Quantifying SB Predation of Menhaden	4,051
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF - Mon Rel Abund YOYEel, Yr8	10,935
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF - Boat Scarring Effects VA Yr 9	7,115
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Seagrass Habitat Restoration, Yr 13	51,171
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Quinby Harbor Enhancements	294,375
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Recreational Game Fish Tagging Pgm, Yr 14	7,327
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Sheepshead Population Dynamics in Ches Bay Yr 3	31,380
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Catch Assessment Yr 15	4,541
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Monitoring Relative Abundance of YOY American Eel, Yr 8	10,935
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Est Importance/Value of Menhaden to Ches Bay Yr 2	86,706
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Buckroe Beach Saltwater Fishing Pier	750,000

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402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Boat Scarring Effects, Yr 9	7,115
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Improving Stock Assessment of Weakfish, Yr 2	75,459
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Recreational Game Fish Tagging Pgm, Yr 15	76,581
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Migrations of Adult Summer Flounder from Chesapeake Bay	83,605
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Pop up Satellite Archival Tags PSATs on Red Drum	44,969
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Catch Assessment Yr 16	60,000
402	MARINE RESOURCES COMMISSION	Other commitment contracts	WB - ChesMap Seg 5	68,875
402	MARINE RESOURCES COMMISSION	Other commitment contracts	WB - American Shad Seg 12	21,728
402	MARINE RESOURCES COMMISSION	Other commitment contracts	WB - Trawl Survey Seg 14	77,096
402	MARINE RESOURCES COMMISSION	Other commitment contracts	WB - Juv Striped Bass Seg 21	15,293
402 Total				1,816,607
403	DEPARTMENT OF GAME AND INLAND FISHERIES	Legal Contract Commitments	Boat Landing Improvements & Renovations	107,298
403	DEPARTMENT OF GAME AND INLAND FISHERIES	Legal Contract Commitments	Dam Safety & Improvements	268,687
403	DEPARTMENT OF GAME AND INLAND FISHERIES	Legal Contract Commitments	Hatchery Improvements & Renovations	3,472,184
403	DEPARTMENT OF GAME AND INLAND FISHERIES	Other Project Commitments	Boat Landing Improvements & Renovations	528,688
403	DEPARTMENT OF GAME AND INLAND FISHERIES	Other Project Commitments	Dam Safety & Improvements	684,339
403	DEPARTMENT OF GAME AND INLAND FISHERIES	Other Project Commitments	Real Property Acquisitions	15,411,328
403	DEPARTMENT OF GAME AND INLAND FISHERIES	Other Project Commitments	Wildlife Mgmt Area Improvements	789,200
403	DEPARTMENT OF GAME AND INLAND FISHERIES	Other Project Commitments	Hatchery Improvements & Renovations	2,354,340

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403	DEPARTMENT OF GAME AND INLAND FISHERIES	Other Project Commitments	Real Property Development	10,000,000
403 Total				33,616,064
411	DEPARTMENT OF FORESTRY	Construction Litigation	Expenses for investigation to determine who is at fault for pavement failure at Galax office.	3,000
411 Total				3,000
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Repair to sails on Jamestown ships	28,219
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A & E services related to replacement of Jamestown Settlement Maint Bldg Roof	5,425
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	HVAC upgrade for Great Hall at Jamestown Settlement	274,674
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	HVAC upgrade for Great Hall at Jamestown Settlement	59,300
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Design, bid assistance & construction administration for Jamestown HVAC project	8,350
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Various sizes and types of wood for James Fort capital project	18,799
425	JAMESTOWN-YORKTOWN FOUNDATION	Project commitment	Custom roof thatching for Rowhouse in James Fort at Jamestown Settlement	44,975
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Archaeological evaluation Jamestown Overflow Parking	11,750
425	JAMESTOWN-YORKTOWN FOUNDATION	Project commitment	Design and construction administration for temporary parking lot at Jamestown Settlement	22,920
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A & E services for Jamestown Sound wall and buffer	10,467
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Site and landscape design services for Legacy Walk Phase II at Jamestown Settlement	2,108
425	JAMESTOWN-YORKTOWN FOUNDATION	Project commitment	Acoustical consulting services for Yorktown Victory Center	4,368
425	JAMESTOWN-YORKTOWN FOUNDATION	Project commitment	Asphalt repair at Yorktown victory Center	4,400

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425 Total				495,755
501	DEPARTMENT OF TRANSPORTATION	Right of Way Obligation	Right of Way certificate	397,410
501	DEPARTMENT OF TRANSPORTATION	Legal Case	Legal Settlements for several cases including settlements with Archer Western for \$4.2 million (Springfield Interchange) ,and \$9 million Occoquan Bridge.	14,040,250
501 Total				14,437,660
601	DEPARTMENT OF HEALTH	Commitment Obligation	Amounts due to localities resulting from unspent Cooperative Agreement Funding	362,501
601	DEPARTMENT OF HEALTH	Commitment Obligation	Commitments to Health Service Agencies	122,771
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with Virginia Health Information	290,957
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with Virginia Health Information	325,340
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with University of Virginia (Thomas Jefferson Health District)	14,000
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with University of Virginia (Thomas Jefferson Health District)	14,904
601	DEPARTMENT OF HEALTH	Commitment Obligation	Construction Agreement for Improvements to Richmond City Health Department	65,000
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract for Fabrication of Mobile Dental Clinic (Three Rivers Health District)	167,621
601	DEPARTMENT OF HEALTH	Commitment Obligation	Special Emergency Medical Service - Payments to Localities, VAVRS and EMS Registry	5,040,451
601	DEPARTMENT OF HEALTH	Commitment Obligation	Virginia Rescue Squads Assistance Fund	7,547,738
601	DEPARTMENT OF HEALTH	Commitment Obligation	Trauma Center Fund	2,290,979
601	DEPARTMENT OF HEALTH	Commitment Obligation	CHIP of Virginia	1,614,564
601	DEPARTMENT OF HEALTH	Commitment Obligation	Water Supply Assistance Grant Fund	12,267,583

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601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with HealthSpace USA for VENIS Software Management and Service	460,000
601	DEPARTMENT OF HEALTH	Commitment Obligation	MOA with Hampton Roads Sanitation District	7,257
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with UVA Center for Survey Research (Office of Environmental Health Services)	35,000
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.616 Clean Vessel Pumpout Award Period 8/1/07 - 6/30/2010	124,750
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.994 MCH Block Grant Award Period 10/1/08 - 9/30/10	1,175,489
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.283 National Cancer Prevention Award Period 6/30/09 - 6/29/10	200,420
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.917 Ryan White Title II Award Period 4/1/09 - 3/31/10	7,878,081
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.468 Safe Drinking Water	2,686,521
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.622 Boating Safety Act (BIG Tier 1) Award Period 8/14/06 - 9/30/10	2,500
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.913 State Office of Rural Health Award Period 7/1/09 - 6/30/10	539,994
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.432 State Public Water System Award Period 7/1/09 - 6/30/10	647,969
601 Total				43,882,390
711	VIRGINIA CORRECTIONAL ENTERPRISES	construction contract	sprinkler system - tag warehouse	20,870
711 Total				20,870
720	MENTAL HEALTH/RETARD & SUBS ABUSE SERVS	Other Project Commitments	Construction of secure emergency patient evacuation holding area for Building 39- Maximum Security Forensic	650,000
720 Total				650,000

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750	DEPARTMENT OF CORRECTIONAL EDUCATION	Certain Termination Benefits	Employee lay-off	17,999
750	DEPARTMENT OF CORRECTIONAL EDUCATION	Public-private Partnership Agreements	DCE pays GEO for teacher services at Lawrenceville Correctional Center.	8,605,004
750	DEPARTMENT OF CORRECTIONAL EDUCATION	Memorandum of Understanding	DCE pays VCU to help improve student achievement and assure that DCE school remain accredited by DOE	422,328
750 Total				9,045,331
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Site remediation @ Barrett JCC	2,275
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof replacement design @ Beaumont JCC	1,344
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof inspection service for Blandford School and Copeland building @ Beaumont JCC	20,678
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof replacement @ Carroll Cottage @ Bon Air JCC	2,195
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Architectural and engineering services for roof replacement at Carroll Cottage @ Bon Air JCC	6,955
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof repair at Fisher Jackson @ Bon Air JCC	980
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Architectural and engineering services for roof design at Fisher/Jackson cottage @ Bon Air JCC	6,088
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof replacement in dining hall @ Bon Air JCC	12,410
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	A&E design services for renovations to Rudd House @ Beaumont JCC	382
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Classroom modifications and electrical upgrades per work order	5,352
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design and construction services for propane gas supply system improvements @ Hanover JCC	5,370
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Phase II of Emergency Security Work at Culpeper JCC	53,412

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777	DEPARTMENT OF JUVENILE JUSTICE	Contract	A&E design for HVAC/electrical upgrades @ Carroll Cottage @ Bon Air JCC	40,075
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	A&E design for HVAC/electrical upgrades @ Fisher/Jackson cottages @ Bon Air JCC	52,634
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	New HVAC system @ old Bon Air dining hall	17,961
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Expansion fire alarm and sprinkler upgrade design for Bon Air JCC	48,939
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction-construct and install new sprinkler systems @ Hanover JCC	12,092
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction-construct and install new fire alarm @ Hanover JCC	9,492
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Dining hall fire safety upgrades @ Hanover JCC	21,757
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Dining hall sprinkler and fire alarm upgrade design @ Bon Air JCC	35,614
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Professional design and engineering service for building/warehouse @ Culpeper JCC	22,366
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Develop working drawings for package plant at Hanover WWTP	5,751
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction Wastewater system improvements	2,646
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction of new school and Infirmary @ RDC	366,133
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction of Hanover JCC entry/security building	81,515
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction @ Ceder Lodge Training Center	5,080
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction Cedar Lodge Expansion	3,565
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Expansion/renovation @ Cedar Lodge Training Facility	480,067
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction of water pipe @ Hanover JCC	28,564
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction water system upgrades @ Natural Bridge	11,576

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777	DEPARTMENT OF JUVENILE JUSTICE	Contract	A&E for DCE trailer replacement @ Beaumont JCC	19,941
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Temporary fence for trailer replacement @ Beaumont JCC	4,900
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	A&E services for Pamunkey River Bank, scope repair and stabilization @ Hanover JCC	16,953
777 Total				1,405,062
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant Application submitted for General Renovations at VVCC in the amount of \$1,417,151.	499,000
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.	2,800,000
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant Application submitted for New 240-Bed Nursing Home in Hampton in the amount of \$36,000,000.	12,600,000
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant Application submitted for New 240-Bed Nursing Home in Fairfax in the amount of \$53,995,000.	18,898,000
912 Total				34,797,000
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	Ramos - Janitorial	10,125
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	National Exterminators	840
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	Eagle Fire (Inspectors)	1,214
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	Hoffman Building Tech-Supplies	85
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	Wells Technology - Supplies	215
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	Spectrum Petrographics -Supplies	1,470
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	VA State Police- Background check	60

Commonwealth of Virginia
 Department of Accounts
 Report of Off-Balance Sheet Financial Obligations
 As of June 30, 2009

Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2009
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	OMSI- Exhibit Rental	28,000
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	American Museum-Exhibit Rental	3,750
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	Magnolia Consulting -Evaluations	20,100
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	Chatmoss Web -Web Mgmt	200
942	VIRGINIA MUSEUM OF NATURAL HISTORY	Contract	Comcast (Classroom Cable)	1,983
942 Total				68,042
960	DEPARTMENT OF FIRE PROGRAMS	Grant Awards	Burn Building Grant Program	2,472,821
960	DEPARTMENT OF FIRE PROGRAMS	Grant Awards	Training Mini Grant Program	208,184
960	DEPARTMENT OF FIRE PROGRAMS	Contract	Burn Building Program	43,185
960 Total				2,724,190
Grand Total				313,903,963

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.