

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2010

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 (\$22.5 billion)
- Accounts payable (\$1.5 billion)
- Tax refunds payable (\$417.3 million)

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

- Information Technology Infrastructure Partnership (\$2.2 billion)
- Tuition benefits payable (\$2.1 billion)
- Highway project commitments (\$1.9 billion)
- Unfunded pension costs
 - Net Pension Obligation – reported on-balance sheet (\$1.7 billion)
 - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$14.0 billion)
- Higher education construction commitments (\$938.6 million)
- Medicaid payable (\$617.4 million)
- Operating leases (\$586.8 million)
- Compensated absences (\$569.0 million)
- Unfunded Other Post Employment Benefits
 - Net Other Post Employment Benefits – reported on-balance sheet (\$439.5 million)
 - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$4.3 billion)
- Mass Transit project commitments (\$313.5 million)
- Car tax refund payable (\$263.0 million)
- Wastewater Treatment Projects (\$260.5 million)
- Lottery prizes (\$250.8 million)
- Virginia Port Authority construction contracts (\$246.6 million)
- Installment purchases (\$215.2 million)
- Capital lease obligations (\$202.9 million)
- Certain Termination Benefits (\$4.3 million)
- Pollution Remediation Obligations (\$4.0 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 2010 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;
- 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>. As of January 13, 2011, FICAS reports deferred maintenance of \$4.7 billion. However, the Auditor of Public Accounts' reports that not all agencies use FICAS as required so a total amount of deferred maintenance 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>.

Commonwealth Off-balance Sheet Obligations: The off-balance sheet financial obligations reported by Commonwealth agencies and institutions as of June 30, 2010 total \$350,605,582. **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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 Summary by Category
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Table A

Type of Off-Balance Sheet Obligation	Off-Balance Sheet Obligation Amount as of June 30, 2010
Other Project Commitments	89,990,993
Federal Match Requirements	82,835,185
Contracts	57,026,823
Liabilities to Foundations that were Eliminated	54,101,547
Commitment Obligation	26,125,138
Purchase Agreement	17,462,728
Public-private Partnership Agreements	8,239,500
Reimbursement Claims	7,094,207
Legal Cases	3,563,288
Other Commitment Contracts	1,461,873
Memoranda of Understanding Total	914,382
Grant Awards	619,500
Right of Way Obligations	351,457
Victim Witness Grant State Special Fund Match	297,246
Questioned Federal Costs	239,141
Title III Match Requirements	236,644
Certain Termination Benefits	30,518
Construction Litigation	15,412
Grand Total	350,605,582

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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, 2010
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Victim Witness Grant State Special Fund Match	Special Fund Match	297,246
140 Total				297,246
154	DEPARTMENT OF MOTOR VEHICLES	Contract	Driver License Central Issue 10 year contract with a value of \$60,500,000	49,697,066
154	DEPARTMENT OF MOTOR VEHICLES	Other Project Commitments	System Redesign - CSI \$31,757,223 funded for 5 years	26,388,540
154	DEPARTMENT OF MOTOR VEHICLES	Contract	TREDS II Contract value of \$1,321,178	940,745
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)	565,110
154	DEPARTMENT OF MOTOR VEHICLES	Contract	Automated Vehicle Routing Permit System 6 year contract with a value of \$1,941,390	425,916
154	DEPARTMENT OF MOTOR VEHICLES	Contract	PCI Credit Card Compliance 3 year contract term with a value of \$112,000	68,125
154	DEPARTMENT OF MOTOR VEHICLES	Legal Cases	Dept. of Treasury/Risk Management Tort Claim	212
154 Total				78,085,714
156	DEPARTMENT OF STATE POLICE	Purchase Agreement	Equipment Lease Purchase Agreement signed 3/16/2010; payments due 2011 thru 2024	17,462,728
156 Total				17,462,728

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2010
163	DEPARTMENT FOR THE AGING	Title III Match Requirements	Grant period 10/1/09 - 9/30/2010	236,644
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 9/30/09 - 9/20/2011	52,183
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 9/30/08 - 03/21/2011	3,635
163 Total				292,462
182	VIRGINIA EMPLOYMENT COMMISSION	Other Project Commitments	UI Modernization, Systems Development project	35,030,685
182	VIRGINIA EMPLOYMENT COMMISSION	Other Project Commitments	Contact Center Upgrade, Systems Development Project	404,321
182	VIRGINIA EMPLOYMENT COMMISSION	Legal Cases	Back pay of Overtime (FSLA)	78,041
182 Total				35,513,047
197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	Federal Match Requirements	Adult Education Grant	1,209,875
197 Total				1,209,875
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	School Nutrition	44,814
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	DMV Grant	877
201 Total				45,691
202	THE LIBRARY OF VIRGINIA	Certain Termination Benefits	four staff	30,518
202 Total				30,518
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	175,737
204 Total				175,737

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2010
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	18,648,239
207 Total				18,648,239
208	Virginia Polytechnic Institute and State University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	26,406,000
208 Total				26,406,000
211	Virginia Military Institute	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	54,931
211 Total				54,931
212	Virginia State University	Federal Match Requirements	Federal Grants	561,197
212	Virginia State University	Questioned Federal costs	Lockett expenditures that did not meet grant regs to be paid back by VSU.	91,484
212	Virginia State University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	35,505
212 Total				688,186
215	University of Mary Washington	Federal match requirements	SEOG/CWS/SBDC	149,036
215	University of Mary Washington	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	101,745
215 Total				250,781
217	Radford University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	49,868
217 Total				49,868

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222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contract	Signed contract amount net of credits (\$2,100,200) plus all contract modifications through 6/30/10 (\$599,100) less total payments through 6/30/10 (\$1,871,426.67) less FY10 P vouchers (\$0)	837,873
222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contract	eVA EP#260007 (\$64,000) less total payments as of 6/30/10 (\$59,294) less FY10 P vouchers (\$0)	4,706
222 Total				842,579
236	Virginia Commonwealth University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	8,565,225
236 Total				8,565,225
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	Federal Match Requirements	Cost sharing commitments on signed federal grants	5,545,554
247	George Mason University	Questioned Federal costs	The Office of Naval Research- \$102,766 of questioned costs, the Space and Naval Warfare Systems Command- \$44,891 of questioned costs	147,657
247	George Mason University	Legal Cases	Case alleging copyright infringement.	143,000
247	George Mason University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	36,607
247 Total				25,872,818
260	Virginia Community College System (including System Office and Community Colleges)	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	27,690
260 Total				27,690

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2010
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Buckroe Beach Saltwater Fishing Pier	750,000
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Est Importance & Value of Menhaden to Ches Bay, Yr 3	108,305
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Recreational Game Fish Tagging Program 2010, YR 16	81,768
402	MARINE RESOURCES COMMISSION	Other commitment contracts	WB - ChesMMAP, Seg 6	69,701
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Improving Stock Assessment of Weakfish, Yr 3	66,499
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Catch Assessment, Yr 18 2011	60,000
402	MARINE RESOURCES COMMISSION	Other commitment contracts	WB - Trawl Survey, Seg 15	57,822
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Seagrass Habitat Restoration, Yr 13	49,051
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Connecting Productivity in Eelgrass Beds to Rec Imp Finfishes	38,454
402	MARINE RESOURCES COMMISSION	Other commitment contracts	WB - American Shad, Seg 13	36,408
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Monitoring Relative Abundance of YOY Amer Eel Yr 9	22,103
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF - Mon Rel Abund YOY Eel	20,661
402	MARINE RESOURCES COMMISSION	Other commitment contracts	WB - Mark Recapture, Seg 23	19,455
402	MARINE RESOURCES COMMISSION	Legal Cases	Settlement	19,148

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402	MARINE RESOURCES COMMISSION	Other commitment contracts	WB - Juvenile Striped Bass, Seg 22	18,630
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - WB- Tilefish and Grouper	18,200
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF - Five Clam Brood Stock Areas	12,945
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF- Pro Dev Cownos Ray	11,469
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF -Kiwanis Children Fishing Clinic, Yr. 9	6,500
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF - Boat Scar Effects	5,484
402	MARINE RESOURCES COMMISSION	Other commitment contracts	SWRF - Boat Scarring Effects, Yr 9	5,484
402	MARINE RESOURCES COMMISSION	Other commitment contracts	MIF -Eva of Alt Bait	2,934
402 Total				1,481,021
411	DEPARTMENT OF FORESTRY	Construction Litigation	Agreement on investigation for fault on pavement failure at Galax Office. DOF's share of expenses, incl. testing work.	15,412
411 Total				15,412
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Design and engineering services for construction of Yorktown Museum capital project	470,580
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Exhibit design svcs for Yorktown Museum capital project	321,331
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Custom roof thatching for Rowhouse in James Fort capital project	44,975

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425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A&E svcs related to installation of Condensate and Sedimentation Prevention System at Jamestown	22,811
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Installation of new cooling system in Great Hall at Jamestown	22,542
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Construction Mgmt svcs for Yorktown Museum capital project	14,000
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Security services for building during renovation with new HVAC at JS	12,780
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Various sizes and types of wood for James Fort capital project	12,509
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A & E services for Jamestown Sound wall and buffer capital project	10,467
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Design, bid assistance and construction administration for HVAC system at JS	7,166
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Commissioning services during project design phase of Yorktown Museum capital project	5,040
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A&E services related to Jamestown Overflow Parking capital project	2,757
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Rental of scaffolding equipment for roofing at James Fort rowhouse	1,000
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Consulting svcs for new HVAC unit at JS	750
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A&E svcs related to construction of rowhouse in James Fort	660
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	small tools and delivery for items needed during construction of rowhouse in James Fort capital project	609

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425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Inspection svcs for new HVAC unit at JS	279
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Toner cartridges for printing documents related to JS Overflow parking capital project	105
425 Total				950,361
440	DEPARTMENT OF ENVIRONMENTAL QUALITY	Reimbursement Claims	Fund provides reimbursement to eligible owners/operators for a portion of the potentially high costs of mitigating the public health and environmental risks.	7,094,207
440 Total				7,094,207
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	Lawsuits and construction claims against VDOT where a settlement has been made.	3,322,887
501	DEPARTMENT OF TRANSPORTATION	Right of Way Obligations	Acquire property for construction	351,457
501 Total				3,674,344
601	DEPARTMENT OF HEALTH	Commitment Obligation	Virginia Rescue Squads Assistance Fund	10,142,930
601	DEPARTMENT OF HEALTH	Commitment Obligation	Water Supply Assistance Grant Fund	8,146,643
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.917 Ryan White Title II Award Period 4/1/10 - 3/31/11	7,800,184
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.468 Safe Drinking Water	5,262,275
601	DEPARTMENT OF HEALTH	Commitment Obligation	Special Emergency Medical Service - Payments to Localities, VAVRS and EMS Registry	3,076,655
601	DEPARTMENT OF HEALTH	Commitment Obligation	Trauma Center Fund	2,117,463

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601	DEPARTMENT OF HEALTH	Commitment Obligation	Amounts due to localities resulting from unspent Cooperative Agreement Funding	903,127
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.432 State Public Water System Award Period 7/1/10 - 6/30/11	720,667
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.913 State Office of Rural Health Award Period 7/1/10 - 6/30/11	537,032
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with HealthSpace USA for VENIS Software Management and Service	460,000
601	DEPARTMENT OF HEALTH	Commitment Obligation	Amounts due to localities resulting from unspent Cooperative Agreement Funding	427,817
601	DEPARTMENT OF HEALTH	Federal Match Requirements	CDC Bioterrorism Grant (MOE)	389,222
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with Virginia Health Information	358,690
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with Virginia Health Information	247,313
601	DEPARTMENT OF HEALTH	Commitment Obligation	VDEM Public Safety Interoperable Communications Grant	215,000
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.283 National Cancer Prevention Award Period 6/30/10 - 6/29/11	205,469
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with University of Virginia (Thomas Jefferson Health District)	29,500
601 Total				41,039,987

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711	VIRGINIA CORRECTIONAL ENTERPRISES	Other Project Commitments	laundry equipment/installation for commercial laundry facilities at VCCW (\$3.1 mil) and Sussex II CC (\$4.4 mil).	7,500,000
711 Total				7,500,000
750	DEPARTMENT OF CORRECTIONAL EDUCATION	Public-private Partnership Agreements	DCE pays GEO for teacher services at Lawrenceville Correctional Center	8,239,500
750	DEPARTMENT OF CORRECTIONAL EDUCATION	Memoranda of Understanding	Software Development between DCE and DOC	808,800
750	DEPARTMENT OF CORRECTIONAL EDUCATION	Memoranda of Understanding	VCU will focus on pedagogy, curriculum alignment, school culture and evaluation processes.	105,582
750 Total				9,153,882
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction of 7200 sq. foot single story, steel frame warehouse	583,347
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction of one story classroom building @ Beaumont JCC	560,409
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Modification of existing WWTP @ Hanover JCC	466,778
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction of new school and infirmary @ RDC	364,256
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction of Hanover JCC entry/security building	69,876
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Replacement of roof, gutters, downspouts, soffits, and select painting @ Bon Air JCC Dining Hall	65,280
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Final design phase and construction admin. Services for Pamunkey River Slope Erosion Project	59,790

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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	Architectural/Engineering design for HVAC/electrical upgrades @ Carroll Cottage @ Bon Air JCC	40,075
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Expansion fire alarm and sprinkler upgrade design for Bon Air JCC	26,926
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction of water pipe @ Hanover JCC	25,928
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	New HVAC, Generator and Electrical upgrades to Bon Air JCC Dining Hall	24,350
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Professional design and engineering service for building, warehouse @ Culpeper JCC	17,428
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design and construction admin. Services for replacement of the Central Plant Evaporative Cooling Tower @ Beaumont JCC	17,090
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	A&E for DCE trailer replacement @ Beaumont JCC	13,764
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction-construct and install new sprinkler systems @ Hanover JCC	12,092
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction admin services for Hanover JCC for Wastewater Treatment Plant Upgrade	11,624
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Dining hall sprinkler and fire alarm upgrade design @ Bon Air JCC	10,801
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Architectural/Engineering services for Pamunkey River Bank	10,783

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777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof replacement in dining hall @ Bon Air JCC	10,653
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	8,105
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	Construction materials testing and inspection for Beaumont JCC classroom project	6,370
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	Temporary fence for trailer replacement @ Beaumont	4,900
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	QCI roof inspection for installed roofing @ Cedar Lodge Training Center	3,676
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction @ Cedar Lodge Training Center	2,869
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof replacement @ Carroll Cottage @ Bon Air JCC	2,195
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design and construction services for propane gas supply systems improvements @ Hanover JCC	2,148
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	New HVAC system @ old Bon Air Dining hall	1,730
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Subsurface utility engineering services	1,415

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777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction @ Cedar Lodge Training Center	1,391
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof replacement design @ Beaumont JCC	984
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof repair at Fisher Jackson @ Bon Air JCC	980
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	A&E design services for renovations to Rudd House @ Beaumont JCC	382
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Site remediation @ Barrett	25
777 Total				2,503,589
778	DEPARTMENT OF FORENSIC SCIENCE	Federal Match Requirements	2010 Byrne Justice Assistance Grant Program – Imaging	3,750
778	DEPARTMENT OF FORENSIC SCIENCE	Federal Match Requirements	2010 Byrne Justice Assistance Grant Program – Training Academy	1,000
778	DEPARTMENT OF FORENSIC SCIENCE	Federal Match Requirements	2010 Highway Safety Program – DMV	483
778 Total				5,233
885	Institute for Advanced Learning and Research	Other Project Commitments	Engineering costs on a construction grant	667,447
885 Total				667,447
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant Application submitted for New 240-Bed Nursing Home in Hampton in the amount of \$81,339,000.	28,500,000
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant Application submitted for New 240-Bed Nursing Home in Fairfax in the amount of \$81,339,000.	28,500,000
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant Application submitted for an 40-Bed NH Care addition to SBVCC in the amount of \$7,982,000.	2,793,700
912 Total				59,793,700

Commonwealth of Virginia
 Department of Accounts
 Report of Off-Balance Sheet Financial Obligations
 Detail by Agency
 As of June 30, 2010

Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2010
934	Innovation and Entrepreneurship Investment Authority (including Center for Innovative Technology)	Federal Match Requirements	Match requirement on Grant #51-50-M09070, to be met by CIT subawardees and other organizations.	554,232
934 Total				554,232
960	DEPARTMENT OF FIRE PROGRAMS	Contract	Burn Building Program	1,033,332
960	DEPARTMENT OF FIRE PROGRAMS	Grant Awards	Burn Building Grant Program	619,500
960 Total				1,652,832
Grand Total				350,605,582

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.