

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2011

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 (\$23.3 billion)
- Notes payable (\$2.5 billion)
- Accounts payable (\$1.6 billion)
- Tax refunds payable (\$423.4 million)

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

- Highway project commitments (\$2.4 billion)
- Tuition benefits payable (\$2.2 billion)
- Unfunded pension costs
 - Net Pension Obligation – reported on-balance sheet (\$2.1 billion)
 - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$21.2 billion)
- Information Technology Infrastructure Partnership (\$2.0 billion)
- Operating leases (\$1.4 billion)
- Higher education construction commitments (\$756.8 million)
- Unfunded Other Post Employment Benefits
 - Net Other Post Employment Benefits – reported on-balance sheet (\$652.9 million)
 - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$5.0 billion)
- Compensated absences (\$568.7 million)
- Medicaid payable (\$459.4 million)
- Virginia Port Authority construction contracts (\$267.6 million)
- Car tax refund payable (\$263.0 million)
- Mass Transit project commitments (\$257.2 million)
- Installment purchases (\$219.3 million)
- Lottery prizes (\$216.4 million)
- Capital lease obligations (\$207.7 million)
- Wastewater Treatment Projects (\$177.9 million)
- Department of Motor Vehicles contractual commitments (\$42.4 million)
- Virginia Employment Commission contractual commitments (\$27.4 million)
- Department of Correctional Education contractual commitments (\$7.9 million)
- Department of Veterans Services contractual obligations (\$5.8 million)
- Pollution Remediation Obligations (\$4.8 million)

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

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 2011 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 June 30, 2011, FICAS reports deferred maintenance of \$5.1 billion. However, the Auditor of Public Accounts reported that not all agencies use FICAS as required prior to fiscal year 2011. Additionally, funding for FICAS administration was eliminated for fiscal year 2011, and the use of the system became optional. Therefore, 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>.

In January 2012, the Department of Behavioral Health and Developmental Services (DBHDS) reached a settlement with the U.S Department of Justice involving the latter's investigation of the Commonwealth's training centers for the intellectually disabled. This settlement involves the closing of four training centers over an eight year period. However, it remains a possibility that DBHDS will be named in litigation resulting from the investigation. At this time, an estimate of potential liability cannot be provided. DBHDS will also incur costs in the closing process of these facilities and in the transition to

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community based programs. It is expected that savings will offset some of these costs, but costs and savings amounts cannot be estimated at this time.

Commonwealth Off-Balance Sheet Obligations: The off-balance sheet financial obligations reported by Commonwealth agencies and institutions as of June 30, 2011 total \$316,806,835. **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 A** and **Table B** include 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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 Report of Off-Balance Sheet Financial Obligations
 Summary by Category
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Table A

Type of Off-Balance Sheet Obligation	Off-Balance Sheet Obligation Amount as of June 30, 2011
Liabilities to Foundations that were Eliminated (1)	89,014,162
Federal Match Requirements	78,020,315
Commitments	72,580,000
Commitment Obligations	28,765,501
Other Project Commitments	28,043,483
Reimbursement Claims	9,560,398
Contracts	8,619,838
Other Commitment Contracts	971,600
Legal Cases	469,535
Contractual Obligations	365,631
Right of Way Obligations	337,968
Questioned Federal Costs	44,891
Fair Labor Standards Act Settlements	13,513
Grand Total	316,806,835

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

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 Detail by Agency
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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, 2011
140	DEPARTMENT OF CRIMINAL JUSTICE SERVICES	Federal Match Requirements	VICTIMS OF CRIME ACT	151,467
140 Total				151,467
154	DEPARTMENT OF MOTOR VEHICLES	Contract	TREDS II Contract value of \$2,649,978	893,203
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)	402,897
154	DEPARTMENT OF MOTOR VEHICLES	Contract	Automated Vehicle Routing Permit System 6 year contract with a value of \$1,941,390	311,628
154	DEPARTMENT OF MOTOR VEHICLES	Contract	PCI Credit Card Compliance 3 year contract term with a value of \$112,000	939
154 Total				1,608,667
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 10/1/10 - 09/30/2011	235,386
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 09/30/09 - 09/29/2011	66,269
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 09/30/09 - 09/29/2012	33,196
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 09/30/10 - 09/30/2011	5,732
163 Total				340,583
174	VIRGINIA COLLEGE SAVINGS PLAN	Commitment	Private Equity Investments Commitment	72,580,000
174 Total				72,580,000
182	VIRGINIA EMPLOYMENT COMMISSION	Other Project Commitments	UI Modernization - System Development	19,952,483

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182	VIRGINIA EMPLOYMENT COMMISSION	Other Project Commitments	Financial Management System - Systems Development Project	4,500,000
182	VIRGINIA EMPLOYMENT COMMISSION	Contractual Obligations	Chiller Replacement, Construction/Maintenance	190,016
182	VIRGINIA EMPLOYMENT COMMISSION	Contractual Obligations	Contact Center Upgrade Project	175,615
182 Total				24,818,114
197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	Federal Match Requirements	Adult Education Grant	101,940
197 Total				101,940
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	School Nutrition	42,815
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	DMV Grant	592
201 Total				43,407
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	138,101
204 Total				138,101
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	26,269,348
207 Total				26,269,348
208	Virginia Polytechnic Institute and State University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	25,244,000
208 Total				25,244,000
211	Virginia Military Institute	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	50,068
211 Total				50,068

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2011
212	Virginia State University	Federal match requirements	Federal Grants	583,420
212 Total				583,420
215	University of Mary Washington	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	477,097
215	University of Mary Washington	Federal Match Requirements	CWS; SEOG; SBDC	145,992
215 Total				623,089
217	Radford University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	35,500
217 Total				35,500
222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contract	Signed contract amount net of credits (\$2,100,200) plus all contract modifications through 06/30/11 (\$846,000) less total payments (\$2,199,257) less P-Vouchers through 06/30/11.	746,943
222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contract	eVA EP#653190, eVA EP#668744, eVA EP#722111 with CAI total less all payments less P-Vouchers through 6/30/11	16,000
222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contract	eVA EP#260007 (\$64,000) less total payments as of 6/30/11 (\$59,294) less FY11 P vouchers	4,706
222 Total				767,649
236	Virginia Commonwealth University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	6,453,388
236 Total				6,453,388
247	George Mason University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	30,346,660

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2011
247	George Mason University	Federal Match Requirements	Cost sharing commitments on signed federal grants	3,089,941
247	George Mason University	Questioned Federal Costs	Space and Naval Warfare Systems Command- \$44,891 of questioned costs	44,891
247 Total				33,481,492
301	DEPT OF AGRICULTURE & CONSUMER SERVICES	Other Commitment Contracts	Purchase of a 2012 Model Freightliner M2-112 Heavy Duty Scale Truck through Treasury financing arrangement	242,820
301 Total				242,820
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Enhancing Submerged SAV Habitat, Yr 16	103,687
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Recreational Game Fish Tagging Program 2011, YR 17	75,409
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - ChesMMAP, Seg 7	68,274
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Catch Assessment, Yr 18 2011	60,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Catch Assessment, Yr 19 2012	60,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Trawl Survey, Seg 16	57,822
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Product Development for Cownose Ray, Yr 5	27,950
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - American Shad, Seg 14	26,702
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Monitoring Relative Abundance of YOY Amer Eel Yr 10	21,516
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Monitoring American Eel Yr 10	21,516
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Connecting Productivity in Eelgrass Beds to Rec Imp Finfishes	21,325

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2011
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Mark Recap, Seg 24	20,291
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Trawl Survey, Seg 15	19,274
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Seagrass Habitat Restoration, Year 13	18,032
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - WB- Tilefish and Grouper	17,410
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Juv Striped Bass, Seg 23	17,321
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Five Clam Brood Stock Areas	12,945
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Boat Scarring Effects on SAV, Yr 11	10,184
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Boat Scarring Effects on SAV in VA, Yr 10	10,184
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Product Development for Cownose Ray	9,728
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Youth Developmental Hooked on Fishing Adv Yr 4	9,700
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Improving Stock Assessment of Weakfish, Yr 3	9,235
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Sunshine Childrens Fishing Program, Yr 7	7,194
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Tilefish Grouper, Seg 1	6,153
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Catch Assessment and Effort Survey-Versar	5,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Hope House & Oak Grove Nursing Hm Fishing Clinic	4,200
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Est Importance & Value of Menhaden to Ches Bay, Yr 3	3,042

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402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Evaluation of Alternate Baits in VA Whelk Fishery, Yr 1	2,686
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Saxis/Morley's Wharf Fishing Piers Youth Fishing Tourn Yr 10	2,000
402 Total				728,780
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A/E fees outstanding for Yorktown Museum capital project (EP319877)	714,803
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Exhibit design services for Yorktown Museum capital project (EP353042)	186,004
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Services to overhaul Susan Constant (EP685664)	121,640
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Build and install fireplace in James Fort row house (EP732648 - contract cancelled in FY12)	44,363
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Carpet removal and installation JS Phase III (PCO930919)	33,209
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A/E services for dredging the access channel and boat basin at Jamestown Settlement (EP3894838)	33,000
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Furniture to be placed in James Fort row house (EP608450)	30,932
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Installation of piping etc for project to recover steam condensate from JS Museum (EP661673)	22,465
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Conservation services(EP641736)	22,000
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A/E services for Jamestown Sound Wall & buffer design (EP229868)	10,467
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Godspeed Dry dock services (EP714953)	5,962
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A/E services for system that recovers steam condensate from Jamestown Settlement Museum(EP3799949)	2,108

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425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A/E services related to James Fort row house project (EP259757)	1,940
425 Total				1,228,893
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.	9,560,398
440 Total				9,560,398
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	Lawsuits against VDOT	469,535
501	DEPARTMENT OF TRANSPORTATION	Right of Way Obligations	Right of Way Obligations	337,968
501 Total				807,503
601	DEPARTMENT OF HEALTH	Commitment Obligation	Virginia Rescue Squads Assistance Fund	11,621,048
601	DEPARTMENT OF HEALTH	Commitment Obligation	Water Supply Assistance Grant Fund	6,925,175
601	DEPARTMENT OF HEALTH	Commitment Obligation	Special Emergency Medical Service - Payments to Localities, VAVRS and EMS Registry	6,560,993
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.468 Safe Drinking Water Award Period 7/1/10-6/30/15	5,993,514
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.917 Ryan White Title II Award Period 4/1/11 - 3/31/12	5,160,239
601	DEPARTMENT OF HEALTH	Commitment Obligation	Trauma Center Fund	1,486,046
601	DEPARTMENT OF HEALTH	Commitment Obligation	Amounts due to localities resulting from unspent Cooperative Agreement Funding	1,106,466
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.432 State Public Water System Award Period 7/1/11 - 6/30/12	687,760

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601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.235 Abstinence Education Award Period 10/1/10-9/30/12	625,939
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.913 State Office of Rural Health Award Period 7/1/11 - 6/30/12	539,975
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with HealthSpace USA for VENIS Software Management and Service	460,000
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with Virginia Health Information	344,960
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.616 Clean Vessel Pumpout Award Period 12/1/10-12/31/12	274,927
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with Virginia Health Information	247,313
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.283 National Cancer Prevention Award Period 6/30/11 - 6/29/12	204,135
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.509 State Health Care Workforce Award Period 9/30/10-9/29/12	55,196
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.236 Oral Health Workforce Award Period 9/1/10-8/31/11	52,228
601	DEPARTMENT OF HEALTH	Fair Labor Standards Act Settlements	Employee payout due to FLSA Audit by the Virginia Vaccines for Children Program Inspector.	13,513
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with Virginia Health Information	13,500
601 Total				42,372,927
711	VIRGINIA CORRECTIONAL ENTERPRISES	Other Project Commitments	Purchase and Installation of a commercial laundry @ Sussex II Prison	3,591,000
711 Total				3,591,000

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777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof, window, cornice repairs to Jackson/Fisher cottage Bon Air	408,407
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for New School/Infirmary at RDC	226,466
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Fire Safety upgrades Bon Air Dining Hall	172,950
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Water Piping replacement Beaumont JCC	113,315
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction warehouse at Culpeper	112,977
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction monitoring Pamunkey River Slope Repair	79,598
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design for HVAC/electrical upgrades Bon Air Fisher/Jackson cottage	52,634
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for Hanover Entry/Security Building	49,692
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Install fire alarm/sprinklers Hanover Dining Hall	47,330
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design for HVAC/electrical upgrades Bon Air Carroll cottage	40,075
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design and construction phase of Pamunkey River Slope repair	39,775
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for propane gas supply system at Beaumont	28,509
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services Bon Air Expansion Sprinkler and fire alarm upgrades	26,926
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services water pipe replacement Hanover	25,928
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construct classroom building at Beaumont to replace trailers	24,970
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Temporary fence replacement Beaumont	19,124
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for sprinkler in school and dining hall at Hanover	18,907

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777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services	14,640
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design gator road for RDC construction traffic	11,839
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof design Hanover Dining Hall	6,969
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services fire alarm/sprinkler Bon Air Dining Hall	5,858
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof design Fisher/Jackson cottage Bon Air	4,997
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction Admin. For Hanover propane gas supply system	4,429
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for Hanover	2,999
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof replacement Carroll cottage Bon Air	2,750
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction warehouse	1,547
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services to locate UST's in JCC's	1,415
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for HVAC generator Bon Air Dining Hall	1,403
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for new fire alarm in school and dining hall at Hanover	810
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof design landscape building Beaumont	252
777 Total				1,547,491
778	DEPARTMENT OF FORENSIC SCIENCE	Contract	Renovation of Eastern lab	3,333,911
778	DEPARTMENT OF FORENSIC SCIENCE	Federal Match Requirements	2011 Byrne Justice Assistance Grant Program – Digital Evidence	3,636
778	DEPARTMENT OF FORENSIC SCIENCE	Federal Match Requirements	2011 Byrne Justice Assistance Grant Program – Training	595
778 Total				3,338,142

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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 Total				57,000,000
934	Innovation and Entrepreneurship Investment Authority (including Center for Innovative Technology)	Federal Match Requirements	Federal Match requirements on Grant SBAHQ-10-G-0019, Contract N00178-10-C-3023 and Grant 51-50-M09070 (on this grant, match to be met by CIT sub awardees and other organizations)	1,834,087
934 Total				1,834,087
960	DEPARTMENT OF FIRE PROGRAMS	Federal Match Requirements	Burn Building Grant Program	1,131,334
960	DEPARTMENT OF FIRE PROGRAMS	Contract	Burn Building Grant Program	133,227
960 Total				1,264,561
Grand Total				316,806,835

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.