



## **Information Technology Investment Board Finance and Audit Committee December 2009**

This Finance Report covers the following topics:

- Fiscal Year 2010 VITA Financial Results (through October 31, 2009)
  - VITA Financial Results
  - Cash Flow – Internal Service Fund
  - Accounts Receivable
  - Northrop Grumman Payments and Withheld Amounts
  - Budget Update
  - Rates Update
- Appendix
  - Combining Balance Sheets
  - Combining Statements of Revenues, Expenses and Changes in Net Assets
  - Combining Statement of Revenues, Expenses and Changes in Net Assets by Project for Enterprise Applications

**FY 2010 Financial Results**  
**Financial Results Summary**

<u>All Funds</u>	<i>FY2010 Budget</i>	<i>October 2009 YTD Actual</i>	<i>Actual as a % of Budget</i>
<b>Revenues</b>	\$336,846,657	\$109,474,270	32.5%
<b>Expenses</b>	336,484,042	113,291,341	33.7%
<b>Transfers In (Out)</b>	<u>0</u>	<u>(3,650,284)</u>	
<b>Net Change</b>	<u>\$362,615</u>	(7,517,071)	
<b>Retained Earnings, July 1</b>		<u>17,127,372</u>	
<b>Ending Retained Earnings</b>		<u>\$9,610,301</u>	

Revenues are lagging behind expenses, due primarily to Internal Service Fund and Enterprise Fund activity. Additional details are provided below.

**YTD Financial Results  
Internal Service Funds**

	<i>FY2010 Budget</i>	<i>October 2009 YTD Actual</i>	<i>Actual as a % of Budget</i>
<b><u>Internal Service Funds</u></b>			
<b>Revenues</b>	<b>\$274,740,345</b>	<b>\$85,710,378</b>	<b>31.2%</b>
<b>Expenses</b>	<b>274,377,730</b>	<b>90,065,284</b>	<b>33.7%</b>
<b>Transfers In (Out)</b>	<u>0</u>	<u>0</u>	
<b>Net Change</b>	<u>\$362,615</u>	<b>(4,354,906)</b>	
<b>Retained Earnings, July 1</b>		<u>9,725,077</u>	
<b>Ending Retained Earnings</b>		<u>\$5,370,171</u>	

The Internal Service Fund program represents the core of VITA's business, and accounts for the majority of revenues and expenses, including telecommunications, computer services and shared rate (agency-based) services.

VITA's revenue continues to be insufficient to cover its expenses. The revenue shortfall is due in part to Northrop Grumman's inability to provide key billing data to VITA, particularly in the areas of storage and enterprise print. Expenses accrued fiscal year to date for these issues include \$606,700 for server disk storage and \$1,280,000 for enterprise print. We anticipate that these amounts will not be paid to Northrop Grumman. Aside from the two issues noted above, we have generated less revenue year to date in FY10 than we did in FY09, due primarily to reduced (and hopefully more accurate) inventory counts. Expenses, however, have remained substantially the same.

**YTD Financial Results  
Enterprise Funds**

<b><u>Enterprise Funds</u></b>	<i><b>FY2010 Budget</b></i>	<i><b>October 2009 YTD Actual</b></i>	<i><b>Actual as a % of Budget</b></i>
<b>Revenues</b>	\$42,113,801	\$16,679,706	39.6%
<b>Expenses</b>	42,113,801	16,580,899	39.4%
<b>Transfers In (Out)</b>	<u>0</u>	<u>(3,700,000)</u>	
<b>Net Change</b>	<u>\$0</u>	(3,601,193)	
<b>Retained Earnings, July 1</b>		<u>8,071,922</u>	
<b>Ending Retained Earnings</b>		<u>\$4,470,729</u>	

Revenues are on target to match the prior year. However, expenses and transfers are on a course to exceed the current year's revenues. Grant awards have been approved for FY10 that will intentionally dip into retained earnings. Additionally, the E-911 program is required by the Appropriation Act to transfer \$6 million to the State Compensation Board, further eroding beginning retained earnings. This transfer has not yet been made.

**YTD Financial Results  
General Fund**

<b><u>General Fund</u></b>	<i><b>FY2010 Budget</b></i>	<i><b>October 2009 YTD Actual</b></i>	<i><b>Actual as a % of Budget</b></i>
<b>Appropriations</b>	<b>\$2,877,180</b>	<b>\$2,877,180</b>	<b>100.0%</b>
<b>Expenditures</b>	<b>2,877,180</b>	<b>830,217</b>	<b>28.9%</b>
<b>Transfers In (Out)</b>	<u><b>0</b></u>	<u><b>0</b></u>	
<b>Net Change</b>	<u><u><b>\$0</b></u></u>	<b>2,046,963</b>	
<b>Fund Balance, July 1</b>		<u><b>0</b></u>	
<b>Ending Fund Balance</b>		<u><u><b>\$2,046,963</b></u></u>	

The General Fund appropriation supports statewide IT governance and oversight. VITA staff members collaborate with key stakeholders in formulating a strategic vision and direction for IT in the Commonwealth, and then in translating that vision and direction into practical guidance in planning and implementing specific technology initiatives. The General Fund appropriation also supports the Enterprise Applications Division. As the result of recent General Fund budget reductions assessed by the Governor, VITA's appropriation will be cut by 15% to \$2,457,973. Spending is being reduced accordingly. We expect the FY 2010 budget update to be released by the Governor on Dec. 18 will reflect this reduction; the budget herein will be modified in the next finance report.

**YTD Financial Results  
Special Revenue Funds**

<b><u>Special Revenue and Dedicated Special Revenue Funds</u></b>	<i>FY2010 Budget</i>	<i>October 2009 YTD Actual</i>	<i>Actual as a % of Budget</i>
<b>Revenues</b>	<b>\$8,090,331</b>	<b>\$4,038,110</b>	<b>49.9%</b>
<b>Expenditures</b>	<b>8,090,331</b>	<b>2,529,083</b>	<b>31.3%</b>
<b>Transfers In (Out)</b>	<u><b>0</b></u>	<u><b>49,716</b></u>	
<b>Net Change</b>	<u><u><b>\$0</b></u></u>	<b>1,558,743</b>	
<b>Fund Balance, July 1</b>		<u><b>1,842,443</b></u>	
<b>Ending Fund Balance</b>		<u><u><b>\$3,401,186</b></u></u>	

While VITA does have several distinct special revenue and dedicated special revenue funds, the current activity primarily is related to the Industrial Funding Adjustment (IFA) fund (which pays for acquisition and general government activities, including support to the Governor's Office, that normally would not be included as overhead billed to state agencies and other customers) and the Geographic Information Systems (GIS) fund (which accounts for activities of the Virginia Base Mapping Program and similar activities).

The original budget also includes \$1,770,000 for the Enterprise Applications Division's support to the State Board of Elections' Virginia Election Results Information System (VERIS). However, almost all of EAD's work effort on behalf of VERIS was completed before the beginning of FY 2010. This is another area where we anticipate the state budget will be revised. When this occurs, the revenue and expense projections will be decreased in the finance report.

Revenues for IFA are running ahead of expenses, which is normal this early in the fiscal year. We cannot spend all that we collect but instead must reserve some of our collections to pay a share to the federal government. In the GIS fund, revenues also are ahead of expenses, primarily due to the one-time \$1.8 million transfer from the E-911 fund to the GIS fund that was made in October.

**YTD Financial Results  
Federal Funds**

<u>Federal Funds</u>	<i>FY2010 Budget</i>	<i>October 2009 YTD Actual</i>	<i>Actual as a % of Budget</i>
<b>Revenues</b>	\$0	\$0	
<b>Expenditures</b>	0	0	
<b>Transfers In (Out)</b>	<u>0</u>	<u>0</u>	
<b>Net Change</b>	<u>\$0</u>	0	
<b>Fund Balance, July 1</b>		<u>2,336</u>	
<b>Ending Fund Balance</b>		<u>\$2,336</u>	

VITA received a federal grant for \$47,000. This cooperative agreement will assist VITA with the further integration of the State Spatial Data Infrastructure (SSDI) needs with the National Spatial Data Infrastructure (NSDI) needs and the continued integration of the strategic visions of the VITA Integrated Services Program. A small portion was drawn down in FY09 to cover expenses in FY09 and early expenses in FY10. VGIN staff is working with the vendor to get an invoice for the work done in order to draw down remaining funds by the February 2010 deadline.

**YTD Financial Results  
Virginia Enterprise Applications Program**

	<i>October 2009 YTD Actual</i>
<b><u>Technology Infrastructure Fund</u></b>	
<b>Resources Available to Spend (original WCA drawdown)</b>	<b>\$11,683,436</b>
<b>Expenses</b>	
FY09 Expenses	2,514,406
FY10 Expenses through October	3,285,858
<b>Total Expenses (current amount to repay)</b>	<b>5,800,264</b>
<b>Remaining Funds</b>	<b>\$5,883,172</b>

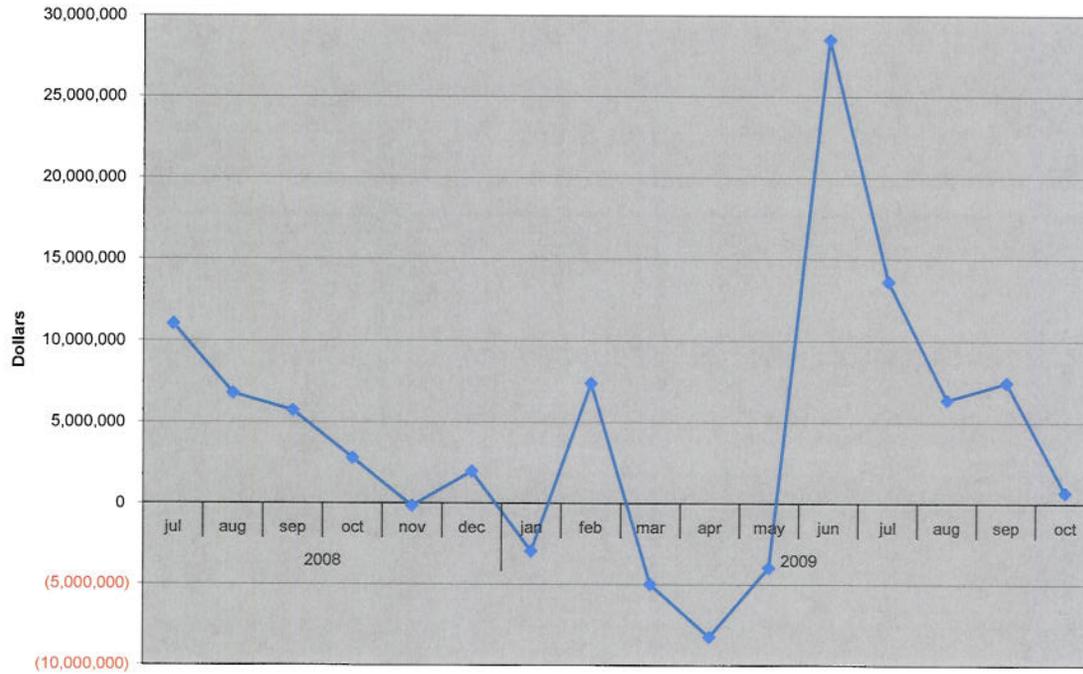
At its July 24 meeting, the ITIB approved \$9.1 million in spending from the Enterprise Application Division's working capital advance in FY 2010. Most of this will be used to purchase and implement the performance budgeting (PB) system. Classified staff and consultant costs associated with the PB acquisition are included in the year-to-date expenses. As other sources of funding for EAD initiatives – including Virginia Interactive and agency outreach project revenues – are added to the budget, downward adjustments to the actual expenses in this fund may be made consistent with the technology infrastructure fund's focus on enterprise-wide projects.

**Cash Flow – Internal Service Fund (ISF)**

**ISF Cash with Treasurer of Virginia**

<b>Cash with Treasurer of Virginia (not including loans)</b>	
<b>June 30, 2009</b>	<b>\$ 28,500,803</b>
<b>October 31, 2009</b>	<b>\$ 653,144</b>

VITA - ISF Cash On-Hand (end of month)



The chart above reflects revenue collections net of expenditures at the end of each month, and DOES NOT include working capital cash advances/treasury loans. In September, VITA obtained a \$10 million draw down against the line of credit. An additional \$10 million was requested at the end of November.

## Accounts Receivable

<b>Accounts Receivable (as of October 31, 2009)</b>				
	<b>Total</b>	Current	1-30 Days	> 30 Days
Telecommunications	<b>11,833,101</b>	11,137,133	499,216	196,752
Computer Services	<b>5,195,850</b>	4,762,000	226,429	207,421
Decentralized Services	<b>21,684,128</b>	4,385,727	6,497,461	10,800,940
Time & Materials	<b>182,187</b>	141,564	29,109	11,514
Other	-	-	-	-
<b>Total Internal Svc Funds</b>	<b>38,895,265</b>	20,426,423	7,252,214	11,216,627

Total receivables decreased slightly from Aug. 31 but still are substantially greater than at June 30 . Below is a list of agencies with the largest balances more than 30 days past due. The first six on the list are agencies with inventory and billing issues that remain unresolved. The Department of General Services (DGS) has not paid anything on the last three invoices totaling with a balance of \$508,000. DGS has been contacted about these invoices.

Social Services

Tax

Employment Commission

Health

Environmental Quality

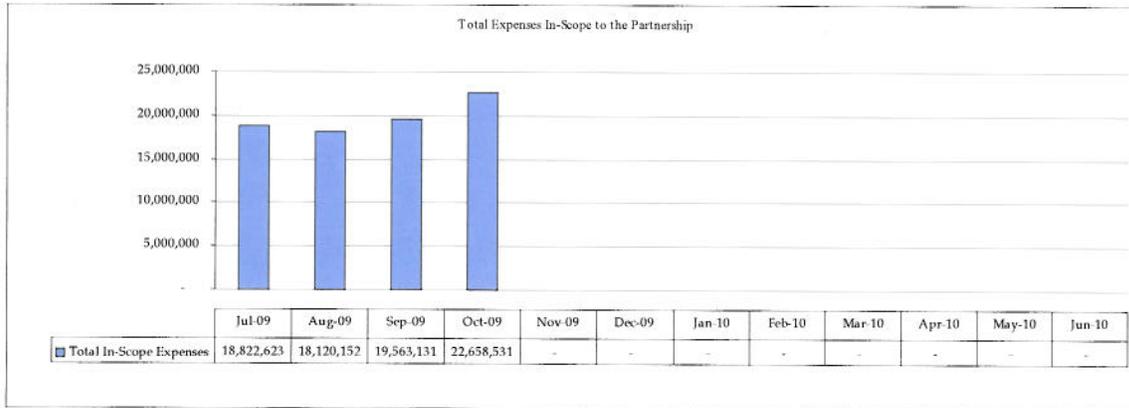
Rehabilitative Services

General Services

VITA estimates that \$3.3 million in inventory disputes and at least \$1.3 million in Social Services' service delivery disputes ultimately will be uncollectible.

# Northrop Grumman Payments and Withheld Amounts

## Payments against the Contractual Cap



## Payment Withholding

Over the past two years, the amounts set forth below have to date been withheld from payment to Northrop Grumman for the reasons stated and are pending resolution of the issues involved.

Issue	<u>Withheld Amount thru FY09</u>	<u>Withheld Amount in FY10</u>
<b>Server Disc Storage</b> - Data available under recovers server storage in use*	\$2,426,916	\$606,729
<b>Enterprise Printing</b> - Data available under recovers enterprise print in use*	\$3,840,384	\$1,280,128
<b>Financial and Operational Audits</b> - Incomplete or inaccurate audits from CY 1 and 2	\$250,000	\$50,000
<b>Procedures Manual</b> - Not delivered when promised	\$625,000	\$62,500
<b>ITIL Optimization</b> - Not delivered when promised**	\$1,200,000	\$300,000
<b>TOTAL</b>	<b>\$8,342,300</b>	<b>\$2,299,357</b>

\*Amounts withheld through FY09 have been deemed permanent short payments and will not be paid to Northrop Grumman. VITA's financial statements for FY09 were adjusted accordingly.

\*\*\$1,160,000 of the ITIL optimization withholding from FY09 was paid to Northrop Grumman in November.

## **Budget Update**

### **Biennial Budget Development**

Governor Kaine will present his final budget, which covers fiscal years 2011 and 2012 (or July 1, 2010 through June 30, 2012, known as the 2010 – 2012 biennium), to the General Assembly's money committees on Dec. 18. VITA's input was described in the previous Finance and Audit Committee report: the agency's General Fund reduction plan for fiscal years 2010, 2011 and 2012, and requested changes to the current Appropriation Act, which is the base for the upcoming biennium.

Recently, we were asked to develop an informal reduction proposal addressing the possibility of cuts to the ISF. At the Department of Planning and Budget's direction, we submitted an ISF cut plan with 5%, 10% and 15% reduction scenarios in July. Although there were some indications that the 10% scenario would be adopted, ultimately no reductions were required at that time. In this latest version, the guidance was to identify cuts equaling approximately 15% of the retained organization, or \$3.75 million annually in the next biennium. At the time of this report, it isn't known if or how the recent proposal will be reflected in the upcoming budget bill.

## **Rates Update**

The rates change proposal shared with the board at its last meeting was submitted to the Joint Legislative Audit and Review Commission (JLARC) in late October. On Dec. 10, the ISF subcommittee met to consider our submission. The subcommittee members decided that approval of the rates request should be deferred, and recommended this to the full commission at its Dec. 14 meeting. We are working with JLARC staff to ensure that the proposal is reconsidered as soon as possible.

A vital participant in the establishment and approval of VITA's rates is the federal Division of Cost Allocation (DCA), Department of Health and Human Services. A DCA official met with representatives of VITA, JLARC, Auditor of Public Accounts and Department of Accounts in November to discuss federal concerns. The issue that has been raised is, are our rates reasonable. This is defined as, "do customers receive a fair value for the cost of services?" DCA favors resolving this by first attempting to define and quantify what agencies may have "overpaid" for inadequate service, and then use that information as the basis for negotiating a possible settlement with the federal government. VITA staff and others are gathering data and proposing a study process for DCA's concurrence.

# Appendix



Virginia Information Technologies Agency  
Combining Balance Sheet  
Internal Service Funds  
October 31, 2009

Program (Layout): RPT8001

	<u>Totals</u> <u>2010</u>
<b>Assets</b>	
<b>Current Assets:</b>	
Cash with Treasurer of Virginia	\$ 10,653,143.92
Accounts Receivable	38,895,264.83
<b>Total Current Assets</b>	<u>49,548,408.75</u>
<b>Noncurrent Assets</b>	
Depreciable Capital Assets, Net	4,497,194.93
<b>Total Assets</b>	<u>\$ 54,045,603.68</u>
<b>Liabilities</b>	
<b>Current Liabilities:</b>	
Accounts payable	\$ 29,987,724.81
Advances from Treasurer of Virginia	10,000,000.00
Accrued Compensated Absences	1,178,706.48
Other Deferred Revenue	5,428,219.72
<b>Total Current Liabilities</b>	<u>46,594,651.01</u>
<b>Noncurrent Liabilities:</b>	
Accrued Compensated Absences	2,080,781.91
<b>Total Noncurrent Liabilities</b>	<u>2,080,781.91</u>
<b>Total Liabilities</b>	<u>48,675,432.92</u>
<b>Net Assets</b>	
Investment in Capital Assets, Net of Related Debt	4,497,194.93
Unrestricted	872,975.83
<b>Total Net Assets</b>	<u>5,370,170.76</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 54,045,603.68</u>

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**Virginia Information Technologies Agency  
Combining Statement of Revenues, Expenses,  
and Changes in Net Assets  
Internal Service Funds  
For the Period Ended: October 31, 2009**

Program (Layout): RPT8039

	<b>Totals</b>
	<b>2010</b>
<b>Operating Revenues</b>	
Charges for Services	\$ 85,710,378.41
Total Operating Revenues	85,710,378.41
<b>Operating Expenses</b>	
Personal Expenses	8,976,618.15
Contractual Services	77,644,361.15
Supplies and Materials	49,373.06
Educational Assistance and Transfer Payments	1,134.01
Rent, Insurance & Other Related Charges	1,112,078.95
Depreciation	1,180,598.58
Expendable Equipment/Improvements	1,099,273.65
Total Operating Expenses	90,063,437.55
<b>Operating Income (Loss)</b>	(4,353,059.14)
<b>Nonoperating Revenues(Expenses)</b>	
Loss on Fixed Asset Disposal	(1,847.01)
Total Nonoperating Expenses	(1,847.01)
<b>Income (Loss) Before Transfers</b>	(4,354,906.15)
<b>Transfers</b>	
Transfers from Other Funds	-
Transfers to the General Fund of the Commonwealth	-
Transfers from the General Fund of the Commonwealth	-
Total Transfers	-
<b>Increase (Decrease) in Net Assets</b>	(4,354,906.15)
<b>Total Net Assets, July 1</b>	9,725,076.91
<b>Total Net Assets, October 31</b>	\$ 5,370,170.76

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Virginia Information Technologies Agency  
Combining Balance Sheet  
Enterprise Funds  
October 31, 2009

Program (Layout): RPT8024

	<b>E-911 Wireless</b>
<b>Assets</b>	
<b>Current Assets:</b>	
Cash with Treasurer of Virginia	\$ 13,222,869.61
Accounts Receivable	4,192,839.11
<b>Total Current Assets</b>	<b>17,415,708.72</b>
<b>Noncurrent Assets</b>	
Depreciable Capital Assets, Net	-
<b>Total Assets</b>	<b>\$ 17,415,708.72</b>
<b>Liabilities</b>	
<b>Current Liabilities:</b>	
Accounts payable	\$ 12,863,405.98
Accrued Compensated Absences	27,520.00
<b>Total Current Liabilities</b>	<b>12,890,925.98</b>
<b>Noncurrent Liabilities:</b>	
Accrued Compensated Absences	54,053.03
<b>Total Noncurrent Liabilities</b>	<b>54,053.03</b>
<b>Total Liabilities</b>	<b>12,944,979.01</b>
<b>Net Assets</b>	
Unrestricted	4,470,729.71
<b>Total Net Assets</b>	<b>4,470,729.71</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 17,415,708.72</b>

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**Virginia Information Technologies Agency  
Combining Statement of Revenues, Expenses,  
and Changes in Net Assets  
Enterprise Funds  
For the Period Ended: October 31, 2009**

Program (Layout): RPT8029

	<u>E-911 Wireless</u>
<b>Operating Revenues</b>	
Charges for Services	\$ 16,679,706.27
Total Operating Revenues	<u>16,679,706.27</u>
<b>Operating Expenses</b>	
Personal Expenses	364,584.18
Contractual Services	128,398.35
Supplies and Materials	2,077.11
Rent, Insurance & Other Related Charges	448.00
Expendable Equipment/Improvements	10,827.60
Non-recurring Cost Estimate Payments to Providers	14,324,563.61
Total Operating Expenses	<u>14,830,898.85</u>
<b>Operating Income (Loss)</b>	<u>1,848,807.42</u>
<b>Transfers</b>	
Transfers to Other State Agencies	(3,700,000.00)
Transfers to Other Funds	<u>(1,750,000.00)</u>
Total Transfers	<u>(5,450,000.00)</u>
<b>Increase (Decrease) in Net Assets</b>	(3,601,192.58)
<b>Total Net Assets, July 1</b>	<u>8,071,922.29</u>
<b>Total Net Assets, October 31</b>	<u>\$ 4,470,729.71</u>

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**Virginia Information Technologies Agency**  
**Combining Balance Sheet**  
**Governmental Funds**  
**October 31, 2009**

Program (Layout): RPT8034A

	General Fund	Other Special Revenue Funds	Va Technology Infrastructure	Federal Funds	2010 Totals
<b>Current Assets</b>					
Cash with Treasurer of Virginia	\$ 2,047,038.10	\$ 3,377,185.01	\$ 5,998,973.70	\$ 2,335.52	\$ 11,425,532.33
Petty Cash and Travel Advances	-	-	-	-	-
Accounts Receivable	-	26,949.20	4,050.00	-	30,999.20
Prepaid Expenses	-	-	-	-	-
Investments	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
<b>Total Current Assets</b>	<u>2,047,038.10</u>	<u>\$ 3,404,134.21</u>	<u>\$ 6,003,023.70</u>	<u>\$ 2,335.52</u>	<u>\$ 11,456,531.53</u>
<b>Noncurrent Assets</b>					
Depreciable Capital Assets, Net	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 2,047,038.10</u>	<u>\$ 3,404,134.21</u>	<u>\$ 6,003,023.70</u>	<u>\$ 2,335.52</u>	<u>\$ 11,456,531.53</u>
<b>Current Liabilities:</b>					
Accounts payable	\$ 75.05	\$ 2,948.47	\$ 671.88	\$ -	\$ 3,695.40
Advances from Treasurer of Virginia	-	-	11,683,436.00	-	11,683,436.00
Accrued Compensated Absences	-	-	-	-	-
Other Deferred Revenue	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Other Liabilities	-	-	-	-	-
<b>Total Current Liabilities</b>	<u>75.05</u>	<u>2,948.47</u>	<u>11,684,107.88</u>	<u>-</u>	<u>11,687,131.40</u>
<b>Noncurrent Liabilities:</b>					
Accrued Compensated Absences	-	-	-	-	-
<b>Total Liabilities</b>	<u>75.05</u>	<u>2,948.47</u>	<u>11,684,107.88</u>	<u>-</u>	<u>11,687,131.40</u>
<b>Fund Balances</b>					
Unreserved	<u>2,046,963.05</u>	<u>3,401,185.74</u>	<u>(5,681,084.18)</u>	<u>2,335.52</u>	<u>(230,599.87)</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,047,038.10</u>	<u>\$ 3,404,134.21</u>	<u>\$ 6,003,023.70</u>	<u>\$ 2,335.52</u>	<u>\$ 11,456,531.53</u>

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Virginia Information Technologies Agency  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Governmental Funds  
 For the Period Ended: October 31, 2009

Program (Layout): RPT8052

	General Fund	Other Special Revenue Funds	Va Technology Infrastructure	Federal Funds	Totals
<b>Revenues</b>					
Appropriations	\$ 2,877,180.00	\$ -	\$ -	\$ -	\$ 2,877,180.00
Sale of Geographic Data	-	95,475.20	-	-	95,475.20
Interest	-	-	-	-	-
Federal Grants	-	-	-	-	-
Other	-	2,192,634.88	119,180.00	-	2,311,814.88
<b>Total Revenues</b>	<u>2,877,180.00</u>	<u>2,288,110.08</u>	<u>119,180.00</u>	<u>-</u>	<u>5,284,470.08</u>
<b>Expenditures</b>					
Personal Expenses	676,266.70	1,757,589.16	368,927.10	-	2,802,782.96
Contractual Services	153,468.72	770,803.22	1,289,345.55	-	2,213,617.49
Supplies and Materials	481.53	345.00	255.21	-	1,081.74
Non-recurring Cost Estimate Payments to Providers	-	-	-	-	-
Rent, Insurance & Other Related Charges	-	346.00	42,015.54	-	42,361.54
Depreciation	-	-	-	-	-
Expendable Equipment/Improvements	-	-	1,585,315.00	-	1,585,315.00
<b>Total Expenditures</b>	<u>830,216.95</u>	<u>2,529,083.38</u>	<u>3,285,858.40</u>	<u>-</u>	<u>6,645,158.73</u>
<b>Excess (deficiency) of Revenues over (under) Expenditures</b>	<u>2,046,963.05</u>	<u>(240,973.30)</u>	<u>(3,166,678.40)</u>	<u>-</u>	<u>(1,360,688.65)</u>
<b>Other Financing Sources (Uses)</b>					
Payments to the Federal Government	-	-	-	-	-
Cash Transfers In (Pass Thru)	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-
Transfers to Other Funds	-	1,799,716.43	-	-	1,799,716.43
Transfers from Other Agencies	-	-	-	-	-
Transfers Out	-	-	-	-	-
Transfers from the General Fund of the Commonwealth	-	-	-	-	-
Transfers to the General Fund of the Commonwealth	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>1,799,716.43</u>	<u>-</u>	<u>-</u>	<u>1,799,716.43</u>
<b>Net Change in Fund Balances</b>	<u>2,046,963.05</u>	<u>1,558,743.13</u>	<u>(3,166,678.40)</u>	<u>-</u>	<u>439,027.78</u>
<b>Fund Balances, July 1</b>	<u>-</u>	<u>1,842,442.61</u>	<u>(2,514,405.78)</u>	<u>2,335.52</u>	<u>(669,627.65)</u>
<b>Fund Balances, October 31</b>	<u>\$ 2,046,963.05</u>	<u>\$ 3,401,185.74</u>	<u>\$ (5,681,084.18)</u>	<u>\$ 2,335.52</u>	<u>\$ (230,599.87)</u>

Note: This statement is presented on the cash basis of accounting.

Run: November 13, 2009 at 11:42 AM



**Virginia Information Technologies Agency  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Enterprise Applications by Project  
For the Period Ended: October 31, 2009**

Program (Layout): RPT8052

	EAP800-ADMIN & INITIATIVES			EAP810-BUSINESS INTELLIGENCE		
	General Fund	Va Technology Infrastructure	TOTAL	General Fund	Va Technology Infrastructure	TOTAL
<b>Revenues</b>						
Appropriations	\$ 637,084.00	\$ -	\$ 637,084.00	\$ -	\$ -	\$ -
Other	-	-	-	-	9,180.00	9,180.00
<b>Total Revenues</b>	<b>637,084.00</b>	<b>-</b>	<b>637,084.00</b>	<b>-</b>	<b>9,180.00</b>	<b>9,180.00</b>
<b>Expenditures</b>						
Personal Expenses	116,434.96	-	116,434.96	-	69,416.11	69,416.11
Contractual Services	68,611.18	131,580.06	200,191.24	-	81,547.48	81,547.48
Supplies and Materials	447.39	-	447.39	-	-	-
Non-recurring Cost Estimate Payments to Providers	-	-	-	-	-	-
Rent, Insurance & Other Related Charges	-	42,015.54	42,015.54	-	-	-
Depreciation	-	-	-	-	-	-
Expendable Equipment/Improvements	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>185,493.53</b>	<b>173,595.60</b>	<b>359,089.13</b>	<b>-</b>	<b>150,963.59</b>	<b>150,963.59</b>
<b>Excess (deficiency) of Revenues over (under) Expenditures</b>	<b>451,590.47</b>	<b>(173,595.60)</b>	<b>277,994.87</b>	<b>-</b>	<b>(141,783.59)</b>	<b>(141,783.59)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Agencies	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>451,590.47</b>	<b>(173,595.60)</b>	<b>277,994.87</b>	<b>-</b>	<b>(141,783.59)</b>	<b>(141,783.59)</b>
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, August 31</b>	<b>\$ 451,590.47</b>	<b>\$ (173,595.60)</b>	<b>\$ 277,994.87</b>	<b>\$ -</b>	<b>\$ (141,783.59)</b>	<b>\$ (141,783.59)</b>

Note: This statement is presented on the cash basis of accounting.



Program (Layout): RPT8052

	EAP820-PERFORMANCE BUDGETING			EAP830-FINANCIAL MANAGEMENT		
	General Fund	Va Technology Infrastructure	TOTAL	General Fund	Va Technology Infrastructure	TOTAL
<b>Revenues</b>						
Appropriations	\$ 155,817.00	\$ -	\$ 155,817.00	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>155,817.00</b>	<b>-</b>	<b>155,817.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Personal Expenses	58,746.46	12,272.67	71,019.13	-	-	-
Contractual Services	848.45	640,930.94	641,779.39	-	44,530.11	44,530.11
Supplies and Materials	-	-	-	-	-	-
Non-recurring Cost Estimate Payments to Providers	-	-	-	-	-	-
Rent, Insurance & Other Related Charges	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Expendable Equipment/Improvements	-	1,561,500.00	1,561,500.00	-	-	-
<b>Total Expenditures</b>	<b>59,594.91</b>	<b>2,214,703.61</b>	<b>2,274,298.52</b>	<b>-</b>	<b>44,530.11</b>	<b>44,530.11</b>
<b>Excess (deficiency) of Revenues over (under) Expenditures</b>	<b>96,222.09</b>	<b>(2,214,703.61)</b>	<b>(2,118,481.52)</b>	<b>-</b>	<b>(44,530.11)</b>	<b>(44,530.11)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Agencies	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>96,222.09</b>	<b>(2,214,703.61)</b>	<b>(2,118,481.52)</b>	<b>-</b>	<b>(44,530.11)</b>	<b>(44,530.11)</b>
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, August 31</b>	<b>\$ 96,222.09</b>	<b>\$ (2,214,703.61)</b>	<b>\$ (2,118,481.52)</b>	<b>\$ -</b>	<b>\$ (44,530.11)</b>	<b>\$ (44,530.11)</b>

Note: This statement is presented on the cash basis of accou



Program (Layout): RPT8052

	EAP840-VERIS			EAP850-ENTERPRISE CONTENT MGT		
	VITA Special Rev	Va Technology Infrastructure	TOTAL	General Fund	Va Technology Infrastructure	TOTAL
<b>Revenues</b>						
Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	31,277.25	-	31,277.25	-	-	-
<b>Total Revenues</b>	<b>31,277.25</b>	<b>-</b>	<b>31,277.25</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>						
Personal Expenses	18,729.54	-	18,729.54	-	-	-
Contractual Services	1,730.52	-	1,730.52	-	89,950.20	89,950.20
Supplies and Materials	-	-	-	-	-	-
Non-recurring Cost Estimate Payments to Providers	-	-	-	-	-	-
Rent, Insurance & Other Related Charges	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Expendable Equipment/Improvements	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,460.06</b>	<b>-</b>	<b>20,460.06</b>	<b>-</b>	<b>89,950.20</b>	<b>89,950.20</b>
<b>Excess (deficiency) of Revenues over (under) Expenditures</b>	<b>10,817.19</b>	<b>-</b>	<b>10,817.19</b>	<b>-</b>	<b>(89,950.20)</b>	<b>(89,950.20)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Agencies	49,716.43	-	49,716.43	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>49,716.43</b>	<b>-</b>	<b>49,716.43</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>60,533.62</b>	<b>-</b>	<b>60,533.62</b>	<b>-</b>	<b>(89,950.20)</b>	<b>(89,950.20)</b>
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, August 31</b>	<b>\$ 60,533.62</b>	<b>\$ -</b>	<b>\$ 60,533.62</b>	<b>\$ -</b>	<b>\$ (89,950.20)</b>	<b>\$ (89,950.20)</b>

Note: This statement is presented on the cash basis of accou



Program (Layout): RPT8052

	EAP860-APPLICATIONS CONTRACT MGT			EAP870-DATA MANAGEMENT		
	General Fund	Va Technology Infrastructure	TOTAL	General Fund	Va Technology Infrastructure	TOTAL
<b>Revenues</b>						
Appropriations	\$ -	\$ -	\$ -	\$ 148,150.00	\$ -	\$ 148,150.00
Other	-	110,000.00	110,000.00	-	-	-
<b>Total Revenues</b>	-	110,000.00	110,000.00	148,150.00	-	148,150.00
<b>Expenditures</b>						
Personal Expenses	-	32,882.34	32,882.34	55,547.68	111,118.65	166,666.33
Contractual Services	-	33,437.52	33,437.52	951.99	36,821.03	37,773.02
Supplies and Materials	-	-	-	-	255.21	255.21
Non-recurring Cost Estimate Payments to Providers	-	-	-	-	-	-
Rent, Insurance & Other Related Charges	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Expendable Equipment/Improvements	-	-	-	-	-	-
<b>Total Expenditures</b>	-	66,319.86	66,319.86	56,499.67	148,194.89	204,694.56
<b>Excess (deficiency) of Revenues over (under) Expenditures</b>	-	43,680.14	43,680.14	91,650.33	(148,194.89)	(56,544.56)
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Agencies	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	-	43,680.14	43,680.14	91,650.33	(148,194.89)	(56,544.56)
<b>Fund Balances, July 1</b>	-	-	-	-	-	-
<b>Fund Balances, August 31</b>	\$ -	\$ 43,680.14	\$ 43,680.14	\$ 91,650.33	\$ (148,194.89)	\$ (56,544.56)

Note: This statement is presented on the cash basis of accou



Program (Layout): RPT8052

	EAP880-AGENCY OUTREACH			EAP890-HUMAN RESOURCES		
	General Fund	Va Technology Infrastructure	TOTAL	General Fund	Va Technology Infrastructure	TOTAL
<b>Revenues</b>						
Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-
<b>Expenditures</b>						
Personal Expenses	-	143,237.33	143,237.33	-	-	-
Contractual Services	7,550.22	218,012.46	225,562.68	-	12,535.75	12,535.75
Supplies and Materials	-	-	-	-	-	-
Non-recurring Cost Estimate Payments to Providers	-	-	-	-	-	-
Rent, Insurance & Other Related Charges	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Expendable Equipment/Improvements	-	23,815.00	23,815.00	-	-	-
<b>Total Expenditures</b>	7,550.22	385,064.79	392,615.01	-	12,535.75	12,535.75
<b>Excess (deficiency) of Revenues over (under) Expenditures</b>	(7,550.22)	(385,064.79)	(392,615.01)	-	(12,535.75)	(12,535.75)
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Agencies	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	(7,550.22)	(385,064.79)	(392,615.01)	-	(12,535.75)	(12,535.75)
<b>Fund Balances, July 1</b>	-	-	-	-	-	-
<b>Fund Balances, August 31</b>	\$ (7,550.22)	\$ (385,064.79)	\$ (392,615.01)	\$ -	\$ (12,535.75)	\$ (12,535.75)

Note: This statement is presented on the cash basis of accou



Program (Layout): RPT8052

	NO PRODUCT CODE		TOTAL BY FUND			
	Va Technology Infrastructure	TOTAL	General Fund	VITA Special Rev	Va Technology Infrastructure	TOTAL
<b>Revenues</b>						
Appropriations	\$ -	\$ -	\$ 941,051.00	\$ -	\$ -	\$ 941,051.00
Other	-	-	-	31,277.25	119,180.00	150,457.25
<b>Total Revenues</b>	-	-	941,051.00	31,277.25	119,180.00	1,091,508.25
<b>Expenditures</b>						
Personal Expenses	-	-	230,729.10	18,729.54	368,927.10	618,385.74
Contractual Services	-	-	77,961.84	1,730.52	1,289,345.55	1,369,037.91
Supplies and Materials	-	-	447.39	-	255.21	702.60
Non-recurring Cost Estimate Payments to Providers	-	-	-	-	-	-
Rent, Insurance & Other Related Charges	-	-	-	-	42,015.54	42,015.54
Depreciation	-	-	-	-	-	-
Expendable Equipment/Improvements	-	-	-	-	1,585,315.00	1,585,315.00
<b>Total Expenditures</b>	-	-	309,138.33	20,460.06	3,285,858.40	3,615,456.79
<b>Excess (deficiency) of Revenues over (under) Expenditures</b>	-	-	631,912.67	10,817.19	(3,166,678.40)	(2,523,948.54)
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Agencies	-	-	-	49,716.43	-	49,716.43
<b>Total Other Financing Sources (Uses)</b>	-	-	-	49,716.43	-	49,716.43
<b>Net Change in Fund Balances</b>	-	-	631,912.67	60,533.62	(3,166,678.40)	(2,474,232.11)
<b>Fund Balances, July 1</b>	(2,514,405.78)	(2,514,405.78)	-	-	(2,514,405.78)	(2,514,405.78)
<b>Fund Balances, August 31</b>	<u>\$ (2,514,405.78)</u>	<u>\$ (2,514,405.78)</u>	<u>\$ 631,912.67</u>	<u>\$ 60,533.62</u>	<u>\$ (5,681,084.18)</u>	<u>\$ (4,988,637.89)</u>

Note: This statement is presented on the cash basis of accou