

Commonwealth of Virginia
Department of Accounts
Report of Off-Balance Sheet Financial Obligations
As of June 30, 2012

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 (\$25.3 billion)
- Notes payable (\$2.1 billion)
- Accounts payable (\$1.9 billion)
- Tax refunds payable (\$390.9 million)

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

- Highway project commitments (\$2.7 billion)
- Unfunded pension costs
 - Net Pension Obligation – reported on-balance sheet (\$2.5 billion)
 - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$24.0 billion)
- Tuition benefits payable (\$2.2 billion)
- Information Technology Infrastructure Partnership (\$1.8 billion)
- Operating leases (\$1.8 billion)
- Unfunded Other Post Employment Benefits
 - Net Other Post Employment Benefits – reported on-balance sheet (\$890.4 million)
 - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$5.1 billion)
- Higher education construction commitments (\$824.0 million)
- Medicaid payable (\$685.9 million)
- Compensated absences (\$578.3 million)
- Car tax refund payable (\$263.0 million)
- Installment purchases (\$215.1 million)
- Lottery prizes (\$194.5 million)
- Mass Transit project commitments (\$174.8 million)
- Capital lease obligations (\$169.0 million)
- Virginia College Savings Plan private equity commitments (\$103.1 million)
- Virginia Port Authority construction contracts (\$88.0 million)
- Wastewater Treatment Projects (\$84.9 million)
- Virginia Employment Commission contractual commitments (\$44.4 million)
- Department of Motor Vehicles contractual commitments (\$36.3 million)
- Virginia Department of Health contractual commitments (\$14.7 million)
- Department of Correctional Education contractual commitments (\$7.0 million)
- Pollution Remediation Obligations (\$5.2 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 2012 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 may 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, 2012, FICAS reports deferred maintenance of \$4.9 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 years 2011 and 2012, 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. DBHDS will incur costs in the closing process of these facilities and in the transition to 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.

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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, 2012 total \$530,167,554. **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
 As of June 30, 2012

Table A

Type of Off-Balance Sheet Obligation	Off-Balance Sheet Obligation Amount as of June 30, 2012
Liabilities to Foundations that were Eliminated (1)	205,974,416
Public-Private Partnership Agreements	105,424,330
Contracts	94,875,619
Federal Match Requirements	90,321,402
Legal Cases	12,580,000
Reimbursement Claims	12,228,598
Commitment Obligations	7,546,700
Other Commitment Contracts	707,069
Right of Way Obligations	480,268
Questioned Federal Costs	29,152
Grand Total	530,167,554

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, 2012
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 10/1/11 - 9/30/2012	252,538
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 9/30/09 - 3/31/2013	56,413
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 8/1/2011 - 7/31/2014	35,680
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 9/30/09 - 9/30/2012	32,431
163	DEPARTMENT FOR THE AGING	Federal Match Requirements	Grant period 9/1/2010 - 4/30/2013	22,198
163 Total				399,260
197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	Federal Match Requirements	School Nutrition	5,801,932
197	DEPT OF ED-DIRECT AID TO PUBLIC EDUC	Federal Match Requirements	Adult Education Grant	3,531,800
197 Total				9,333,732
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	Career & Technical	1,479,620
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	School Nutrition	171,079
201	DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	Federal Match Requirements	DMV Grant	50,400
201 Total				1,701,099

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2012
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	24,144,619
204 Total				24,144,619
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	43,766,179
207 Total				43,766,179
208	Virginia Polytechnic Institute and State University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	88,245,000
208 Total				88,245,000
211	Virginia Military Institute	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	38,268
211 Total				38,268
212	Virginia State University	Federal Match Requirements	Federal Grants	177,360
212 Total				177,360
215	University of Mary Washington	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	1,071,852
215	University of Mary Washington	Federal Match Requirements	CWS/SEOG/SBDC	141,689
215 Total				1,213,541
217	Radford University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	44,824
217 Total				44,824

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2012
222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contract	Signed contract amount net of credits (\$2,100,200) plus all contract modifications through 06/30/12 (\$1,135,275) less total payments (\$3,023,079) less P-Vouchers through 06/30/12.	222,396
222	DEPT OF PROFESSIONAL & OCCUPATIONAL REG	Contract	eVA EP#260007 (\$64,000) open less total payments as of 6/30/12 (\$59,294) less FY12 P vouchers \$0	4,706
222 Total				227,102
236	Virginia Commonwealth University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	14,525,956
236 Total				14,525,956
247	George Mason University	Public-Private Partnership Agreements	Commitment for capital leases for Prince William Campus - Upper Level Housing and Lab Building, both of which are PPEA projects.	105,424,330
247	George Mason University	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	34,136,676
247	George Mason University	Federal Match Requirements	Cost sharing commitments on signed federal grants	4,641,972
247	George Mason University	Questioned Federal Costs	Intelligence Advanced Research Projects Activity-\$29,152 of questioned costs	29,152
247 Total				144,232,130
260	Virginia Community College System (including System Office and Community Colleges)	Liabilities to foundations that were eliminated (1)	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	1,042
260 Total				1,042

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2012
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Enhancing Submerged SAV Habitat, Yr 16	106,953
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Bennett's Creek Pier Replacement	75,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Trawl Survey, Seg 16	65,201
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - ChesMMAAP, Seg 8	65,129
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Recreational Game Fish Tagging Program 2012, YR 18	62,931
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Catch Assessment, Yr 19 2012	60,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Adult Atlantic Menhaden Survey Design	45,686
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 15	22,583
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Monitoring Relative Abundance of YOY Amer Eel Yr 11	22,570
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Monitoring American Eel Yr 10	21,516
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Mark Recap, Seg 25	19,988
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Juv Striped Bass, Seg 24	16,391
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Youth Developmental "Hooked on Fishing" Yr 5	12,960

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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 12	11,300
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 - Knights of Columbus Annual Kids Fishing Day	7,968
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Sunshine Children's Fishing Program, Yr 10	7,100
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Tilefish Grouper, Seg 2	6,488
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - Hope House Fishing Excursion and Clinic, Yr 5	5,175
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF - Catch Assessment and Effort Survey-Versar	5,000
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 11	2,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF - CICBA Take a Kid Fishing Day	1,637
402 Total				707,069
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	General Contractor for construction of Yorktown Museum Capital Project	20,693,678

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425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Exhibit design services for Yorktown Museum Capital Project	1,546,834
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A/E services for Yorktown Museum Capital Project	675,030
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	A/E services for Yorktown Museum Capital Project	395,224
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Security System installation for Yorktown Museum Capital Project	383,976
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Installation of 17th Century reproduction fireplaces and chimneys in Jamestown Settlement Fort	43,067
425	JAMESTOWN-YORKTOWN FOUNDATION	Contract	Conservation services for Artifacts	5,000
425 Total				23,742,809
440	DEPARTMENT OF ENVIRONMENTAL QUALITY	Contract	Grant contracts with localities to reimburse a portion of construction costs for nutrient reduction facilities at wastewater treatment plants	20,231,316
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.	12,228,598
440 Total				32,459,914
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	AMEC Civil LLS Judgment made May 28th Mecklenburg County	10,580,000
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	Claims against VDOT	2,000,000
501	DEPARTMENT OF TRANSPORTATION	Right of Way Obligations	Pay out of RW claims	480,268
501 Total				13,060,268

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601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.468 Safe Drinking Water Award Period 7/1/10-6/30/16	6,647,738
601	DEPARTMENT OF HEALTH	Commitment Obligation	Water Supply Assistance Grant Fund	6,583,690
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.917 Ryan White Title II Award Period 4/1/12 - 3/31/13	3,532,852
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.235 Abstinence Education Award Period 8/2/11 - 9/30/13	952,186
601	DEPARTMENT OF HEALTH	Commitment Obligation	Amounts due to localities resulting from unspent Cooperative Agreement Funding	733,010
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.432 State Public Water System Award Period 7/1/12 - 6/30/2013	695,275
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.913 State Office of Rural Health Award Period 7/1/12 - 6/30/13	540,000
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.217 Family Planning Project Award Period 3/31/12 - 3/31/13	532,789
601	DEPARTMENT OF HEALTH	Commitment Obligation	Contract with HealthSpace USA for VENIS Software Management and Service	230,000
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.069 Public Health Preparedness & Response for BT Award Period 8/10/11 - 8/9/13	228,047

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601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.283 National Cancer Prevention Award Period 6/30/2012 - 6/29/2013	200,000
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.616 Clean Vessel Pumpout Award Period 12/1/10-12/31/13	48,134
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.622 Boating Infrastructure Grant Administration Award Period 1/24/11 - 10/31/14	3,947
601 Total				20,927,668
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construct Hanover Entry and Security Building	3,309,734
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for New School/Infirmary RDC	194,038
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for Hanover Entry and Security building	58,353
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construct Hanover Propane Gas system	56,625
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design for HVAC/elec. Upgrades Bon Air Fisher/Jackson cottage	52,634
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design for HVAC/elec. 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	Fire Safety upgrades Bon Air D. Hall	38,360
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services water pipe replacement Hanover	25,928
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for Bon Air expansion sprinkler and fire alarm upgrades	19,015

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777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services to locate UST's in JCCs	13,158
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Roof design Hanover DH	4,646
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Construction Admin. For Hanover Propane gas system	4,429
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services	4,392
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services for Hanover	2,999
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design gator road for RDC construction traffic	2,368
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Install fire alarm/sprinklers Hanover D. Hall	2,119
777	DEPARTMENT OF JUVENILE JUSTICE	Contract	Design services fire alarm/sprinkler Bon Air D. Hall	1,917
777 Total				3,870,565
778	DEPARTMENT OF FORENSIC SCIENCE	Contract	Expansion of Western Lab	43,525,000
778	DEPARTMENT OF FORENSIC SCIENCE	Contract	Renovation of Eastern Lab	3,142,776
778	DEPARTMENT OF FORENSIC SCIENCE	Federal Match Requirements	2012 Byrne Justice Assistance Grant Program (JAG) - 3 separate awards	11,111
778 Total				46,678,887
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant App 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 App 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 App submitted for an Emergency Generator & Resident Wandering System in the amount of \$1,129,721.	608,311
912 Total				57,608,311

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934	Innovation and Entrepreneurship Investment Authority (including Center for Innovative Technology)	Federal Match Requirements	Federal Match requirements on Grant SBAHQ-10-G-0009, Grant 51-50-M09070 (on this grant, match to be met by CIT subawardees and other organizations)	1,404,672
934 Total				1,404,672
960	DEPARTMENT OF FIRE PROGRAMS	Federal Match Requirements	Burn Building Grant Program	1,521,228
960	DEPARTMENT OF FIRE PROGRAMS	Contract	Burn Building Grant Program	136,051
960 Total				1,657,279
Grand Total				530,167,554

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.