

Commonwealth of Virginia  
Department of Accounts  
Report of Off-Balance Sheet Financial Obligations  
As of June 30, 2016

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](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 (\$26.5 billion)
- Accounts payable (\$2.2 billion)
- Notes payable (\$2.0 billion)
- Tax refunds payable (\$439.7 million)

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

- Net Pension Liability – reported on-balance sheet (\$7.4 billion)
- Highway project commitments (\$3.2 billion)
- Tuition benefits payable (\$2.0 billion)
- Operating leases (\$1.9 billion)
- Unfunded Other Post Employment Benefits
  - Net Other Post Employment Benefits – reported on-balance sheet (\$1.7 billion)
  - Unfunded Actuarial Accrued Liability – disclosed in footnotes (\$5.3 billion)
- Department of Corrections construction and non-construction commitments (\$811.1 million)
- Medicaid payable (\$726.1 million)
- Information Technology Infrastructure Partnership (\$650.0 million)
- Compensated absences (\$620.1 million)
- Higher education construction commitments (\$585.1 million)
- Mass Transit project commitments (\$293.1 million)
- Car tax refund payable (\$263.0 million)
- Installment purchases (\$159.7 million)
- Virginia College Savings Plan private equity commitments (\$157.3 million)
- Virginia Port Authority construction contracts (\$145.4 million)
- Lottery prizes (\$129.9 million)
- Capital lease obligations (\$123.3 million)
- Wastewater Treatment Projects (\$77.7 million)
- Virginia Department of Health contractual commitments (\$34.3 million)
- Department of Motor Vehicles contractual commitments (\$28.2 million)
- Virginia Employment Commission commitments (\$26.5 million)
- Department of General Services construction commitments (\$18.2 million)
- Department of Environmental Quality commitments (\$16.3 million)

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- Department of Forensic Science construction commitments (\$13.9 million)
- Pollution Remediation Obligations (\$11.3 million)
- Department of Behavioral Health and Developmental Services contractual commitments (\$11.2 million)
- Enterprise Applications (Internal Service Fund) Cardinal upgrade commitments (\$9.0 million)
- Department of Military Affairs construction commitments (\$8.7 million)
- Wilson Workforce and Rehabilitation Center construction commitments (\$7.3 million)
- Virginia Wireless E-911 outstanding grants awarded (\$6.0 million)

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 2016 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, 2016, FICAS reports deferred maintenance of \$6.9 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 beginning with fiscal year 2011, and the use of the system became optional. Therefore, a total amount of deferred maintenance is unavailable. For

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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. 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 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. Effective March 31, 2016, Northern Virginia Training Center was closed. Southwest Virginia Training Center and Central Virginia Training Center are scheduled for closure in 2018 and 2020, respectively.

**Commonwealth Off-Balance Sheet Obligations:** The off-balance sheet financial obligations reported by Commonwealth agencies and institutions as of June 30, 2016 total \$392,877,733. **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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 Summary by Category  
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**Table A**

Type of Off-Balance Sheet Obligation	Off-Balance Sheet Obligation Amount as of June 30, 2016
Liabilities to Foundations that were Eliminated	319,029,417
Federal Match Requirements	63,183,225
Contracts	6,514,105
Other Commitment Contracts	1,971,727
Non-Federal Match Requirements	986,838
Right of Way Obligations	651,358
Legal Cases	541,063
Grand Total	392,877,733

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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**Table B**

Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2016
154	DEPARTMENT OF MOTOR VEHICLES	Legal Cases	Three federal litigation cases, same incident. Judges opinion was issued for one case in FY17 (this is on appeal).	399,193
<b>154 Total</b>				399,193
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant 2014-RU-BX-K033	193,121
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant FM-MCG-0258-15-01-00	46,304
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant 2015-RU-BX-K019	46,231
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant FM-MHP-0216-15-01-00	36,852
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant 2013-DG-BX-K018	13,788
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant 16-C2895AD14	6,099
156	DEPARTMENT OF STATE POLICE	Federal Match Requirements	Agency match requirement for Grant 15-B2895AD11	82
<b>156 Total</b>				342,477
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Community Assistance Program State Support Services Element	53,870
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Belle Isle State Park Access Enhancements and Va CAJO Trailhead Signage	9,320

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2016
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Integration of At-Risk and Range Restricted Species Models and Strategic Conservation Information	7,046
199	DEPARTMENT OF CONSERVATION AND RECREATION	Federal Match Requirements	Rare Cave Beetles	1,500
<b>199 Total</b>				71,736
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	22,837,054
<b>204 Total</b>				22,837,054
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	50,116,704
<b>207 Total</b>				50,116,704
208	Virginia Polytechnic Institute and State University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	74,689,000
<b>208 Total</b>				74,689,000
211	Virginia Military Institute	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	44,748
<b>211 Total</b>				44,748
212	Virginia State University	Federal match requirements	Federal Grants	118,334
<b>212 Total</b>				118,334

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Agency Number	Agency Name	Type of Off-Balance Sheet Obligation	Description	Off-Balance Sheet Obligation Amount as of June 30, 2016
215	University of Mary Washington	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	379,567
215	University of Mary Washington	Federal Match Requirements	SBDC, SEOG, FCWS, STEREPS, UMW Monroe Papers	252,354
<b>215 Total</b>				631,921
217	Radford University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	342,281
<b>217 Total</b>				342,281
236	Virginia Commonwealth University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	55,792,069
<b>236 Total</b>				55,792,069
247	George Mason University	Liabilities to foundations that were eliminated	Significant intrafund liabilities with foundations were eliminated for CAFR reporting	114,826,194
247	George Mason University	Federal match requirements	Cost sharing commitments on signed federal grants	3,005,866
247	George Mason University	Non-Federal Match Requirements	Cost sharing commitments on signed non-federal grants	986,838
<b>247 Total</b>				118,818,898
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	1,800
<b>260 Total</b>				1,800
262	DEPARTMENT FOR AGING & REHABILITATIVE SERVICES	Federal Match Requirements	Remaining match requirement (HR126A150069)	9,083,372

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262	DEPARTMENT FOR AGING & REHABILITATIVE SERVICES	Contracts	AWARE Support Services Contract 10/01/15 - 09/30/19	1,032,931
262	DEPARTMENT FOR AGING & REHABILITATIVE SERVICES	Contracts	PeerPlace Maintenance contract 10/01/15-09/30/19	598,773
262	DEPARTMENT FOR AGING & REHABILITATIVE SERVICES	Legal Cases	Legal claim	24,179
<b>262 Total</b>				10,739,255
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Fox Hill Boat Landing	137,500
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF King/Queen Cnty Fishing Pier	121,647
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF West Point Landing Renovations	120,545
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB -ChesMMAP 130R12 cc644	82,915
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Recreational Game Fish Tagging Program	79,739
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Enhancing SAV Habitat in CB	61,503
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Town Point Boat Landing	61,265
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Mark Recapture F77R29 cc642	56,615
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Striped Bass Recruitment	49,586
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Speckled Trout in VA/Genetic Differences	46,686



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402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - American Shad F116R19 cc646	44,881
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF Monitoring River Herring in VA	40,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Monitoring Relative Abundance of YOY Eel	25,517
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF Monitoring Relative Abundance of YOY Eel	23,480
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Juv Striped Bass F87R28 cc 645	22,783
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	WB - Trawl Survey F10420 cc640	17,996
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Boat Scarring Effects	11,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	MIF Boat Scarring Effects	11,000
402	MARINE RESOURCES COMMISSION	Other Commitment Contracts	SWRF Speckled Trout in VA	8,621
<b>402 Total</b>				1,023,279
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Yorktown Outside Areas, Signage & Amenities	2,493,946
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Lighting and AV Technology JS Exhibit Renovation and Refresh	334,830
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Digital/mobile services	170,279
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Architect services for Yorktown Outside Areas, Signage & Amenities	81,151

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425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Design services for Jamestown Settlement Gallery Refresh	79,237
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	JS Amenities Building Roof Replacement	41,865
425	JAMESTOWN-YORKTOWN FOUNDATION	Contracts	Replace Continental Army Artillery	19,487
<b>425 Total</b>				3,220,795
501	DEPARTMENT OF TRANSPORTATION	Right of Way Obligations	Pending payments for construction right of way	651,358
501	DEPARTMENT OF TRANSPORTATION	Legal Cases	Payments for construction claims	117,691
<b>501 Total</b>				769,049
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.917 Ryan White Award Period 4/1/2016 - 3/31/2017	9,915,382
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.468 Safe Drinking Water FFY 2015 Award Period 7/1/15-6/30/18	5,416,890
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.074 Public Health Preparedness & Response for BT Award Period 7/1/16-6/30/17	777,956
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.432 State Public Water System Supervision Award Period 7/1/16-6/30/17	640,114
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.217 Family Planning Project Award Period 5/1/16-3/31/17	400,000
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.283 National Cancer Prevention II Award Period 6/30/16-6/29/17	203,422
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 66.032 EPA Indoor Radon Award Period 10/1/14-9/30/17	76,720

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601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 15.616 Clean Vessel Pumpout Program - V8-D-1 Award Period 12/1/14-12/2017	26,813
601	DEPARTMENT OF HEALTH	Federal Match Requirements	Federal Grant CFDA 93.235 Abstinence Education Program 10/1/14-9/30/16	18,377
<b>601 Total</b>				17,475,674
706	WESTERN STATE HOSPITAL	Other commitment contracts	Automated Pharmacy System Maintenance Contract	948,448
<b>706 Total</b>				948,448
711	VIRGINIA CORRECTIONAL ENTERPRISES	Contracts	Office modifications/construction	1,100,000
<b>711 Total</b>				1,100,000
739	SOUTHERN VIRGINIA MENTAL HEALTH INSTITUTE	Contracts	CIP contract between SVMHI and Tune and Toler	113,650
<b>739 Total</b>				113,650
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA Dewberry-RDC New School & Infirmary	200,028
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Virtexco-Bon Air Fire Safety Upgrades	45,342
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	J. King Deshazo-Natural Bridge Roof repairs	36,925
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Say Consulting-Bon Air Phase I Cottage Design	30,751
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Spectrum Design-Hanover Water Pipe Replacement	25,928
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Wiley & Wilson-Bon Air Keller, Light and Stuart	19,440
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Ballou Justice Upton Architects-New Roof New RDC JCC	19,008

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777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Wiley & Wilson-Bon Air/Beaumont Window Study	15,440
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Austin Brockenbrough-Hanover Smyth Hall fire alarm & Electrical	14,362
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	The Service Company-Beaumont Roof Repairs	8,395
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	PSA Dewberry-Beaumont propane gas supply	7,062
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Roof Consulting-Hanover Roof inspection	5,840
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental-Hanover PSTC Renovations	5,356
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Say Consulting-Beaumont Boiler Replacement	4,624
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental-Hanover PSTC Knox Hall Renovations	2,720
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	France Environmental-CAS Dining Hall Abatement	2,678
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Draper Aden-Cedar Lodge monitoring underground storage tanks	1,464
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Cornerstone Architects-ADA Improvements Hanover JCC	984
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Moseley Architects-Bon Air Expansion Fire Alarm upgrade	668
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Zannino Engineering-Hanover Dining Hall Sink Hole Repair	512
777	DEPARTMENT OF JUVENILE JUSTICE	Contracts	Pond & Company CEGG-Hanover entry/security building	429
<b>777 Total</b>				<b>447,956</b>

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912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant App submitted for New 240- New Bed Nursing Home in Fairfax VA	16,707,162
912	DEPARTMENT OF VETERANS SERVICES	Federal Match Requirements	Construction Grant App submitted for New 240- New Bed Nursing Home in Hampton VA	16,126,250
<b>912 Total</b>				32,833,412
<b>Grand Total</b>				392,877,733

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.