

Commonwealth of Virginia  
Department of Accounts  
Report of Off-Balance Sheet Financial Obligations  
As of June 30, 2020

**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 <https://www.doa.virginia.gov/reports.shtml#CAFReport>. 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 (\$28.3 billion)
- Accounts payable (\$2.9 billion)
- Notes payable (\$2.0 billion)
- Tax refunds payable (\$408.1 million)

Other obligations that may be less understood include the following:

- Net Pension Liability (\$7.5 billion)
- Highway project commitments (\$5.7 billion)
- Other Post-Employment Benefits (\$2.4 billion)
- Capital lease obligations (\$2.4 billion)
- Tuition benefits payable (\$1.8 billion)
- Medicaid payable (\$1.6 billion)
- Higher education construction commitments (\$1.5 billion)
- Virginia Department of Transportation contractual commitments (\$1.1 billion)
- Operating leases (\$856.3 million)
- Information Technology Infrastructure (\$710.9 million)
- Compensated absences (\$701.1 million)
- Virginia Port Authority construction contracts (\$517.4 million)
- Mass Transit project commitments (\$376.9 million)
- Department of General Services construction commitments (\$334.9 million)
- Car tax refund payable (\$263.0 million)
- Virginia College Savings Plan private equity commitments (\$227.2 million)
- Department of Corrections contractual and non-contractual commitments (\$226.7 million)
- Installment purchases (\$217.1 million)
- Department of Veterans Services construction commitments (\$141.4 million)
- Lottery prizes (\$119.9 million)
- Department of Behavioral Health and Developmental Services contractual commitments (\$115.8 million)
- Department of Behavioral Health and Developmental Services construction commitments (\$95.7 million)
- Virginia Department of Health contractual commitments (\$82.6 million)
- Virginia Wireless E-911 outstanding grants awarded (\$57.7 million)
- Department of Motor Vehicles contractual commitments (\$37.5 million)

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- Enterprise Applications (Internal Service Fund) (\$26.4 million)
- Department of Military Affairs construction commitments (\$16.6 million)
- Virginia Employment Commission commitments (\$16.0 million)
- Department of Forensic Science construction commitments (\$10.1 million)
- Wastewater Treatment Projects (\$10.1 million)
- Pollution Remediation Obligations (\$9.5 million)
- Department of Conservation and Recreation construction commitments (\$7.8 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 2020 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*. The Department of General Services (DGS) reports \$4.9 million in deferred maintenance costs associated with DGS's facilities as of December 31, 2020.

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

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based programs. It is expected that savings will offset some of these costs, but costs and savings amounts cannot be estimated at this time. Central Virginia Training Center, the final remaining center, closed in April 2020.

**Commonwealth Off-Balance Sheet Obligations:** The off-balance sheet financial obligations reported by Commonwealth agencies and institutions as of June 30, 2020 total \$365,374,384. **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<br>Obligation Amount as<br>of June 30, 2020 |
|---|---|
| Liabilities to Foundations that were Eliminated | 346,509,329   |
| Federal Match Requirements                      | 11,158,022  |
| Contracts                                       | 2,977,306   |
| Non-Federal Match Requirements                  | 2,590,467   |
| Other Commitment Contracts                      | 932,502   |
| Legal Cases                                     | 628,045   |
| Right of Way Obligations                        | 578,713   |
| Grand Total                                     | 365,374,384   |

Note 1: For CAFR reporting purposes, the financial activity for the higher education institution and the related foundations is 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, 2020 |
|------------------|---|--------------------------------------|---|---|
| 140              | DEPARTMENT OF CRIMINAL JUSTICE SERVICES | Federal Match Requirements           | RSAT Grants   | 1,228   |
| <b>140 Total</b> |   |                                      |   | <b>1,228</b>  |
| 154              | DEPARTMENT OF MOTOR VEHICLES            | Legal Cases                          | Stultz Case (Federal Litigation) \$326,250 for Lost Future Income & Fringe Benefits | 190,250   |
| <b>154 Total</b> |   |                                      |   | <b>190,250</b>  |
| 156              | DEPARTMENT OF STATE POLICE              | Federal Match Requirements           | Agency Match requirement for Grant FM-MCG-0528-20-01-00                             | 1,236,287   |
| 156              | DEPARTMENT OF STATE POLICE              | Federal Match Requirements           | Agency Match requirement for Grant FM-MCG-0451-19-01-00                             | 497,090   |
| 156              | DEPARTMENT OF STATE POLICE              | Federal Match Requirements           | Agency Match requirement for Grant FM6OT-2020-50078-20078                           | 265,642   |
| 156              | DEPARTMENT OF STATE POLICE              | Federal Match Requirements           | Agency Match requirement for Grant FSC-2020-50091-20091                             | 227,668   |
| 156              | DEPARTMENT OF STATE POLICE              | Federal Match Requirements           | Agency Match requirement for Grant 2019-RU-BX-K004                                  | 85,572  |
| 156              | DEPARTMENT OF STATE POLICE              | Federal Match Requirements           | Agency Match requirement for Grant FM2HVE-2020-50090-20090                          | 83,173  |
| 156              | DEPARTMENT OF STATE POLICE              | Federal Match Requirements           | Agency Match requirement for Grant 2018-RU-BX-K015                                  | 29,527  |
| 156              | DEPARTMENT OF STATE POLICE              | Federal Match Requirements           | Agency Match requirement for Grant 2015-RU-BX-K019                                  | 3,789   |
| 156              | DEPARTMENT OF STATE POLICE              | Federal Match Requirements           | Agency Match requirement for Grant 2014-RU-BX-K033                                  | 3,593   |

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| Agency Number    | Agency Name   | Type of Off-Balance Sheet Obligation            | Description   | Off-Balance Sheet Obligation Amount as of June 30, 2020 |
|------------------|---|---|---|---|
| 156              | DEPARTMENT OF STATE POLICE  | Federal Match Requirements                      | Agency Match requirement for Grant 2016-RU-BX-K022                                    | 3,406   |
| 156              | DEPARTMENT OF STATE POLICE  | Federal Match Requirements                      | Agency Match requirement for Grant 2017-RU-BX-K002                                    | 51  |
| <b>156 Total</b> |   |   |   | <b>2,435,798</b>  |
| 199              | DEPARTMENT OF CONSERVATION AND RECREATION   | Federal Match Requirements                      | Community Assistance Program State Support Services                                   | 54,786  |
| <b>199 Total</b> |   |   |   | <b>54,786</b>   |
| 201              | DEPARTMENT OF EDUCATION, CENTRAL OFFICE OPERATIONS  | Federal Match Requirements                      | Children Nutrition Program State Administrative Expense                               | 68,295  |
| <b>201 Total</b> |   |   |   | <b>68,295</b>   |
| 204              | THE COLLEGE OF WILLIAM AND MARY IN VIRGINIA (including CWM, RBC and VIMS)                                   | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 20,861,172  |
| <b>204 Total</b> |   |   |   | <b>20,861,172</b>                                       |
| 207              | UNIVERSITY OF VIRGINIA (including UVA, 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 | 62,320,585  |
| <b>207 Total</b> |   |   |   | <b>62,320,585</b>                                       |
| 208              | VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (including VPI&SU & VPI&SU-COOP Ext & AG Experiment Div.) | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 72,325,000  |
| <b>208 Total</b> |   |   |   | <b>72,325,000</b>                                       |
| 211              | VIRGINIA MILITARY INSTITUTE   | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 30,355  |

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| Agency Number    | Agency Name  | Type of Off-Balance Sheet Obligation            | Description   | Off-Balance Sheet Obligation Amount as of June 30, 2020 |
|------------------|--|---|---|---|
| <b>211 Total</b> |  |   |   | <b>30,355</b>   |
| 212              | VIRGINIA STATE UNIVERSITY (including VSU & Coop Ext/Agricultural Research Service) | Federal match requirements                      | Federal Grants  | 10,686  |
| <b>212 Total</b> |  |   |   | <b>10,686</b>   |
| 215              | UNIVERSITY OF MARY WASHINGTON  | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting   | 365,773   |
| 215              | UNIVERSITY OF MARY WASHINGTON  | Federal match requirements                      | Small Business Development, SEOG, FCWS, NEH Monroe Papers   | 200,380   |
| <b>215 Total</b> |  |   |   | <b>566,153</b>  |
| 216              | JAMES MADISON UNIVERSITY   | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting   | 5,885,736   |
| <b>216 Total</b> |  |   |   | <b>5,885,736</b>  |
| 217              | RADFORD UNIVERSITY   | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting   | 26,524,731  |
| <b>217 Total</b> |  |   |   | <b>26,524,731</b>                                       |
| 226              | BOARD OF ACCOUNTANCY   | Other Commitment Contracts                      | As of June 30, 2020, the Board had contractual commitments of approximately \$149,500. These remaining commitments represent the unperformed portion of a contract related to an information technology project and, as such, have not been accrued as expenses or liabilities on the Board's financial statements. | 149,500   |
| <b>226 Total</b> |  |   |   | <b>149,500</b>  |
| 236              | VIRGINIA COMMONWEALTH UNIVERSITY   | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting   | 46,723,187  |

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| Agency Number    | Agency Name                                      | Type of Off-Balance Sheet Obligation            | Description   | Off-Balance Sheet Obligation Amount as of June 30, 2020 |
|------------------|--|---|---|---|
| <b>236 Total</b> |  |   |   | <b>46,723,187</b>                                       |
| 242              | CHRISTOPHER NEWPORT UNIVERSITY                   | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 1,058,738   |
| <b>242 Total</b> |  |   |   | <b>1,058,738</b>  |
| 247              | GEORGE MASON UNIVERSITY                          | Liabilities to foundations that were eliminated | Significant intrafund liabilities with foundations were eliminated for CAFR reporting | 110,414,052   |
| 247              | GEORGE MASON UNIVERSITY                          | Federal match requirements                      | Cost sharing commitments on signed federal grants                                     | 2,900,873   |
| 247              | GEORGE MASON UNIVERSITY                          | Non-Federal Match Requirements                  | Cost sharing commitments on signed non-federal grants                                 | 2,590,467   |
| <b>247 Total</b> |  |   |   | <b>115,905,392</b>                                      |
| 262              | DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES | Federal Match Requirements                      | Remaining MOE amount  | 5,401,543   |
| <b>262 Total</b> |  |   |   | <b>5,401,543</b>  |
| 402              | MARINE RESOURCES COMMISSION                      | Other Commitment Contracts                      | SWRF - 864 Restoration of SAV Habitat in Chesapeake Bay                               | 91,676  |
| 402              | MARINE RESOURCES COMMISSION                      | Other Commitment Contracts                      | WSFR - 537 WB-SF Trawl Survey, Seg 24 F104-R24  | 42,245  |
| 402              | MARINE RESOURCES COMMISSION                      | Other Commitment Contracts                      | WSFR - 538 WB-SF American Shad, Seg 23 F116-R23                                       | 26,902  |
| 402              | MARINE RESOURCES COMMISSION                      | Other Commitment Contracts                      | MIF - 764 Predation Impacts of Blue Catfish on Blue Crabs                             | 23,283  |
| 402              | MARINE RESOURCES COMMISSION                      | Other Commitment Contracts                      | SWRF - 838 Quantifying the Economic/Behavioral Effects of VA Recreational Cobia       | 18,058  |



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|------------------|-------------------------------|--------------------------------------|--|---|
| 402              | MARINE RESOURCES COMMISSION   | Other Commitment Contracts           | SWRF - 873 Monitoring Relative Abundance of YOY American Eel, Yr 19                      | 13,480  |
| 402              | MARINE RESOURCES COMMISSION   | Other Commitment Contracts           | SWRF - 868 Boat Scarring effects on SAV in VA Yr 19                                      | 11,000  |
| 402              | MARINE RESOURCES COMMISSION   | Other Commitment Contracts           | MIF - 868 Boat Scarring Effects on SAV in VA, Yr19                                       | 11,000  |
| <b>402 Total</b> |                               |                                      |  | <b>237,644</b>  |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide and install HVAC equipment for Jamestown Settlement Visitor Services Wing        | 163,800   |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide construction services for Gallery Refresh  | 95,932  |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide demolition and installation services for Jamestown Settlement Remodel            | 50,905  |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide audio visual equipment and installation services for Gallery Refresh             | 42,613  |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide films and special effects equipment for Jamestown Galleries                      | 25,781  |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide design services for HVAC equipment at Jamestown Settlement Visitor Services Wing | 20,149  |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide computer interactives for Jamestown Galleries                                    | 17,533  |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide design services Gallery Refresh  | 10,948  |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Fabricate 18th century reproduction desk   | 6,314   |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide design and inspection services for dock repair                                   | 6,000   |

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|------------------|-------------------------------|--------------------------------------|---|---|
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide and install carpet for JS Orientation Theater   | 4,470   |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide design services for exhibit labels  | 4,451   |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide and install building automation system equipment for Jamestown Settlement Visitor Services Wing | 3,900   |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide and install carpet for Gift Shop Offices  | 3,795   |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Provide design services for Jamestown Restroom remodel  | 2,187   |
| 425              | JAMESTOWN-YORKTOWN FOUNDATION | Contracts                            | Repair of smoke detector in Jamestown Settlement restrooms  | 236   |
| <b>425 Total</b> |                               |                                      |   | <b>459,014</b>  |
| 501              | DEPARTMENT OF TRANSPORTATION  | Right of Way Obligations             | Pending Payments for Construction R/W   | 578,713   |
| 501              | DEPARTMENT OF TRANSPORTATION  | Legal Cases                          | Payments & Pending Payments for claims against VDOT   | 412,749   |
| 501              | DEPARTMENT OF TRANSPORTATION  | Legal Cases                          | Payments & Pending Payments for claims against VDOT   | 25,046  |
| <b>501 Total</b> |                               |                                      |   | <b>1,016,508</b>  |
| 601              | DEPARTMENT OF HEALTH          | Federal Match Requirements           | Federal Grant CFDA 15.616 Clean Vessel Act Award 10/1/17 - 10/31/20                                     | 82,694  |
| 601              | DEPARTMENT OF HEALTH          | Federal Match Requirements           | Federal Grant CFDA 15.622 Big Tier I Monitoring of Big Projects Award 9/1/18- 8/31/22                   | 1,739   |
| <b>601 Total</b> |                               |                                      |   | <b>84,433</b>   |

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|------------------|--------------------------------|--------------------------------------|--|---|
| 706              | WESTERN STATE HOSPITAL         | Other Commitment Contracts           | Automated Pharmacy System Maintenance  | 545,358   |
| <b>706 Total</b> |                                |                                      |  | <b>545,358</b>  |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | Moseley Architects - A&E Srvcs for new JCC Facility  | 2,246,579   |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | Atlantic Constructors - Bon Air School Chiller Replacement   | 128,704   |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | JTS, LLC - Project Management Services for Tidewater JCC Facility                                    | 97,729  |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | Say Consulting Group - Emergency Domestic Water Heater Replacement at Bon Air Expansion Admin Design | 11,220  |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | Draper Aden Associates - Bon Air MS4 Chesapeake Bay TMDL Compliance                                  | 9,646   |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | Cornerstone Architects - VPSTC Smyth Hall ADA Bathroom Renovation                                    | 6,136   |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | Say Consulting Group - Design Services for Old Cedar Lodge Boiler/Fire Alarm Replacement             | 5,100   |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | Say Consulting Group - Bon Air Upper Campus Chiller Replacement Design                               | 4,110   |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | France Environmental - Asbestos and Lead Testing and Abatement Design for Bon Air State House        | 4,072   |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | Cornerstone Architects - Staff House Roof Replacement Design at VPSTC                                | 2,079   |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | Old Dominion Roofing and Construction Inc - Roof Repairs at Bon Air Q-Hut and Expansion              | 1,870   |
| 777              | DEPARTMENT OF JUVENILE JUSTICE | Contracts                            | Cornerstone Architects - Bon Air State House Window Replacement                                      | 1,047   |

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|--------------------|-------------|--------------------------------------|-------------|---|
| <b>777 Total</b>   |             |                                      |             | <b>2,518,292</b>  |
| <b>Grand Total</b> |             |                                      |             | <b>365,374,384</b>                                      |

Note 1: For CAFR reporting purposes, the financial activity for the higher education institution and the related foundations is 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.