
Combining and Individual Fund Statements and Schedules



Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds account for specific revenue sources that are restricted to finance particular functions and activities of the Commonwealth.

The Health and Social Services Special Revenue Fund accounts for revenues and expenditures related to local health care assistance.

The Water Quality Improvement Fund accounts for sums appropriated by the General Assembly and for other funds from any public or private source. Funds are used for water quality improvement grants to assist in pollution prevention and reduction.

The Other Special Revenue Fund accounts for revenues and expenditures related to business and agricultural activities, and miscellaneous activities throughout the Commonwealth.

Debt Service Funds:

The Debt Service Funds account for transactions related to resources retained and used for the payment of interest and principal on long-term obligations recorded in the Governmental Activities column on the Government-wide Statement of Net Assets.

Primary Government accounts for the payment of principal and interest on bonds used to acquire, construct, or improve parks, highways, and correctional, mental health, and parking facilities owned by the Commonwealth.

The Virginia Public Building Authority accounts for the payment of principal and interest on bonds used to acquire, construct, and operate public buildings used by the Commonwealth and its political subdivisions.

Capital Project Funds

The Capital Project Funds are maintained to account for resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental or proprietary funds.

Primary Government accounts for the financial resources acquired through the issuance of General Obligation Bonds and Energy Performance Contracts. The resources are used to acquire, construct, or improve land, public buildings, and parking facilities owned by the Commonwealth.

The Virginia Public Building Authority accounts for financial resources acquired through the issuance of section 9(d) bonds. These resources are used to acquire, construct, finance, refinance and operate public buildings used by the Commonwealth and any of its political subdivisions. Resources are also used to finance or refinance reimbursements to localities or governmental entities for the Commonwealth's share of the capital costs for certain authorized projects.

Permanent Funds

Permanent Funds are funds whose principal must remain intact.

Commonwealth Health Research Fund provides financial grants for human health research benefiting the Commonwealth's citizens. The entire fund balance is restricted for use as such as a condition of a legal settlement.

Prescription Monitoring Program provides funds to establish, maintain, and administer an electronic system to monitor the dispensing of controlled substances benefiting the Commonwealth's citizens. The entire fund balance is restricted for use as such as a condition of a legal settlement.

Behavioral Health Endowment Funds provide funds for the welfare of patients in mental health facilities. The entire fund balance is restricted for use as such.

Combining Balance Sheet – Nonmajor Governmental Funds

June 30, 2010

(Dollars in Thousands)

	Special Revenue Funds			
	Health and Social Services	Water Quality Improvement Fund	Other	Total
Assets				
Cash and Cash Equivalents	\$ 117,647	\$ 33,576	\$ 464,210	\$ 615,433
Investments	5,398	790	29,018	35,206
Receivables, Net	30,629	15	27,773	58,417
Due From Other Funds	-	-	9,101	9,101
Due From External Parties (Fiduciary Funds)	-	-	281	281
Interfund Receivable	-	-	110,202	110,202
Inventory	4,594	-	287	4,881
Prepaid Items	9,114	-	1,570	10,684
Other Assets	32	-	1,823	1,855
Loans Receivable from Component Units	-	-	16,401	16,401
Total Assets	\$ 167,414	\$ 34,381	\$ 660,666	\$ 862,461
Liabilities and Fund Balances				
Accounts Payable	\$ 20,243	\$ 556	\$ 30,033	\$ 50,832
Amounts Due to Other Governments	-	-	686	686
Due to Other Funds	2,582	-	2,306	4,888
Due to Component Units	-	-	-	-
Due to External Parties (Fiduciary Funds)	3,612	-	3,242	6,854
Deferred Revenue	2,314	-	11,318	13,632
Unearned Revenue	2,475	-	8,577	11,052
Obligations Under Securities Lending Program	2,112	2,257	56,706	61,075
Other Liabilities	-	-	4,875	4,875
Long-term Liabilities Due Within One Year	336	-	75	411
Total Liabilities	33,674	2,813	117,818	154,305
Fund Balances Reserved for:				
Inventory	4,594	-	287	4,881
Prepaid Items	9,114	-	1,570	10,684
Debt Service	-	-	-	-
Gifts and Grants	15,765	-	22,843	38,608
Fund Balances Unreserved, Reported in:				
Special Revenue Funds	104,267	31,568	518,148	653,983
Capital Projects Funds	-	-	-	-
Permanent Funds	-	-	-	-
Total Fund Balances	133,740	31,568	542,848	708,156
Total Liabilities and Fund Balances	\$ 167,414	\$ 34,381	\$ 660,666	\$ 862,461

Debt Service Funds			Capital Project Funds		
Primary Government	Virginia Public Building Authority	Total	Primary Government	Virginia Public Building Authority	Total
\$ 105,325	\$ -	\$ 105,325	\$ 82,860	\$ 142,612	\$ 225,472
-	-	-	-	-	-
-	-	-	-	58	58
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 105,325</u>	<u>\$ -</u>	<u>\$ 105,325</u>	<u>\$ 82,860</u>	<u>\$ 142,670</u>	<u>\$ 225,530</u>
\$ -	\$ -	\$ -	\$ 1,517	\$ 12,235	\$ 13,752
-	-	-	-	-	-
-	-	-	-	1	1
-	-	-	6,041	-	6,041
-	-	-	2	1	3
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	7,560	12,237	19,797
-	-	-	-	-	-
-	-	-	-	-	-
105,325	-	105,325	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	75,300	130,433	205,733
-	-	-	-	-	-
<u>105,325</u>	<u>-</u>	<u>105,325</u>	<u>75,300</u>	<u>130,433</u>	<u>205,733</u>
<u>\$ 105,325</u>	<u>\$ -</u>	<u>\$ 105,325</u>	<u>\$ 82,860</u>	<u>\$ 142,670</u>	<u>\$ 225,530</u>

Continued on next page

Combining Balance Sheet – Nonmajor Governmental Funds (Continued from previous page)

June 30, 2010

(Dollars in Thousands)

	Permanent Funds			
	Commonwealth			Behavioral
	Health	Prescription		
	Research	Monitoring	Health	Total
Board	Fund	Endowment		
Assets				
Cash and Cash Equivalents	\$ 145	\$ 24,926	\$ 256	\$ 25,327
Investments	25,762	2,149	-	27,911
Receivables, Net	-	-	-	-
Due From Other Funds	-	-	-	-
Due From External Parties (Fiduciary Funds)	-	-	-	-
Interfund Receivable	-	-	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Other Assets	-	-	-	-
Loans Receivable from Component Units	-	-	-	-
Total Assets	\$ 25,907	\$ 27,075	\$ 256	\$ 53,238
Liabilities and Fund Balances				
Accounts Payable	\$ 4	\$ 31	\$ -	\$ 35
Amounts Due to Other Governments	-	-	-	-
Due to Other Funds	-	1	-	1
Due to Component Units	-	-	-	-
Due to External Parties (Fiduciary Funds)	-	5	-	5
Deferred Revenue	-	-	-	-
Unearned Revenue	-	-	-	-
Obligations Under Securities Lending Program	-	6,135	-	6,135
Other Liabilities	-	-	-	-
Long-term Liabilities Due Within One Year	-	-	-	-
Total Liabilities	4	6,172	-	6,176
Fund Balances Reserved for:				
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Debt Service	-	-	-	-
Gifts and Grants	-	-	-	-
Fund Balances Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Permanent Funds	25,903	20,903	256	47,062
Total Fund Balances	25,903	20,903	256	47,062
Total Liabilities and Fund Balances	\$ 25,907	\$ 27,075	\$ 256	\$ 53,238

**Total
Nonmajor
Governmental
Funds**

\$	971,557
	63,117
	58,475
	9,101
	281
	110,202
	4,881
	10,684
	1,855
	16,401
\$	1,246,554

\$	64,619
	686
	4,890
	6,041
	6,862
	13,632
	11,052
	67,210
	4,875
	411
	180,278

	4,881
	10,684
	105,325
	38,608
	653,983
	205,733
	47,062
	1,066,276
\$	1,246,554

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Governmental Funds**

For the Fiscal Year Ended June 30, 2010
(Dollars in Thousands)

	Special Revenue Funds			
	Health and Social Services	Water Quality Improvement Fund	Other	Total
Revenues				
Taxes	\$ 10,180	\$ -	\$ 79,199	\$ 89,379
Rights and Privileges	108,445	-	165,653	274,098
Institutional Revenue	308,072	-	89,158	397,230
Interest, Dividends, Rents, and Other Investment Income	640	437	14,327	15,404
Federal Grants and Contracts	7,281	-	-	7,281
Other	123,079	34	245,549	368,662
Total Revenues	557,697	471	593,886	1,152,054
Expenditures				
Current:				
General Government	141	-	92,917	93,058
Education	1,520	-	33,618	35,138
Transportation	-	-	5,292	5,292
Resources and Economic Development	36,161	94,568	275,806	406,535
Individual and Family Services	508,092	-	69,402	577,494
Administration of Justice	308	-	99,071	99,379
Capital Outlay	-	-	38,850	38,850
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Charges	-	-	-	-
Total Expenditures	546,222	94,568	614,956	1,255,746
Revenues Over (Under) Expenditures	11,475	(94,097)	(21,070)	(103,692)
Other Financing Sources (Uses)				
Transfers In	23,702	15,200	75,324	114,226
Transfers Out	(43,133)	(17,154)	(92,102)	(152,389)
Notes Issued	103	-	58	161
Insurance Recoveries	74	-	3,197	3,271
Bonds Issued	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	(19,254)	(1,954)	(13,523)	(34,731)
Net Change in Fund Balances	(7,779)	(96,051)	(34,593)	(138,423)
Fund Balance, July 1	141,519	127,619	577,441	846,579
Fund Balance, June 30	\$ 133,740	\$ 31,568	\$ 542,848	\$ 708,156

Debt Service Funds			Capital Project Funds		
Primary Government	Virginia Public Building Authority	Total	Primary Government	Virginia Public Building Authority	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
224	-	224	291	673	964
-	-	-	-	-	-
7,528	-	7,528	-	-	-
7,752	-	7,752	291	673	964
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	65,738	459,391	525,129
284,112	136,090	420,202	-	-	-
119,445	86,294	205,739	-	-	-
403,557	222,384	625,941	65,738	459,391	525,129
(395,805)	(222,384)	(618,189)	(65,447)	(458,718)	(524,165)
398,429	222,384	620,813	-	-	-
-	-	-	-	(1,644)	(1,644)
-	-	-	12,477	-	12,477
-	-	-	-	-	-
-	-	-	58,755	317,230	375,985
22,743	-	22,743	2,148	9,445	11,593
123,887	-	123,887	-	-	-
(146,385)	-	(146,385)	-	-	-
398,674	222,384	621,058	73,380	325,031	398,411
2,869	-	2,869	7,933	(133,687)	(125,754)
102,456	-	102,456	67,367	264,120	331,487
\$ 105,325	\$ -	\$ 105,325	\$ 75,300	\$ 130,433	\$ 205,733

Continued on next page

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Governmental Funds** *(Continued from previous page)*

For the Fiscal Year Ended June 30, 2010

(Dollars in Thousands)

	Permanent Funds			Total
	Commonwealth	Prescription Monitoring Fund	Behavioral	
	Health Research Board		Health Endowment Funds	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Rights and Privileges	-	-	-	-
Institutional Revenue	-	-	-	-
Interest, Dividends, Rents, and Other Investment Income	3,113	561	1	3,675
Federal Grants and Contracts	-	-	-	-
Other	-	-	-	-
Total Revenues	3,113	561	1	3,675
Expenditures				
Current:				
General Government	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Resources and Economic Development	-	637	-	637
Individual and Family Services	890	-	6	896
Administration of Justice	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Charges	-	-	-	-
Total Expenditures	890	637	6	1,533
Revenues Over (Under) Expenditures	2,223	(76)	(5)	2,142
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Notes Issued	-	-	-	-
Insurance Recoveries	-	-	-	-
Bonds Issued	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	2,223	(76)	(5)	2,142
Fund Balance, July 1	23,680	20,979	261	44,920
Fund Balance, June 30	\$ 25,903	\$ 20,903	\$ 256	\$ 47,062

**Total
Nonmajor
Governmental
Funds**

\$	89,379
	274,098
	397,230
	20,267
	7,281
	376,190
	1,164,445
	93,058
	35,138
	5,292
	407,172
	578,390
	99,379
	563,979
	420,202
	205,739
	2,408,349
	(1,243,904)
	735,039
	(154,033)
	12,638
	3,271
	375,985
	34,336
	123,887
	(146,385)
	984,738
	(259,166)
	1,325,442
\$	1,066,276

**Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Nonmajor Special Revenue Funds**

For the Fiscal Year Ended June 30, 2010
(Dollars in Thousands)

	Health and Social Services			Final/Actual Variance Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Taxes:				
Motor Fuel	\$ -	\$ -	\$ -	\$ -
Deeds, Contracts, Suits	-	-	-	-
Alcoholic Beverage Sales	-	-	-	-
Tobacco Products	-	-	-	-
Public Service Corporations	16,863	14,456	10,180	(4,276)
Other Taxes	-	-	-	-
Rights and Privileges	113,379	109,531	108,405	(1,126)
Sales of Property and Commodities	19,640	19,855	17,295	(2,560)
Assessments and Receipts for Support of Special Services	-	-	-	-
Institutional Revenue	361,999	319,725	314,559	(5,166)
Interest, Dividends, and Rents	275	241	402	161
Fines, Forfeitures, Court Fees, Penalties, and Escheats	81	212	1,080	868
Federal Grants and Contracts	-	-	7,281	7,281
Receipts from Cities, Counties, and Towns	64,823	60,476	58,852	(1,624)
Private Donations, Gifts and Contracts	3,942	4,781	5,194	413
Other	39,608	41,051	41,052	1
Total Revenues	620,610	570,328	564,300	(6,028)
Expenditures:				
Current:				
General Government	161	168	138	30
Education	1,115	1,831	1,527	304
Transportation	-	-	-	-
Resources and Economic Development	32,788	42,057	35,511	6,546
Individual and Family Services	551,014	559,536	510,928	48,608
Administration of Justice	308	308	308	-
Capital Outlay	25	25	-	25
Total Expenditures	585,411	603,925	548,412	55,513
Revenues Over (Under) Expenditures	35,199	(33,597)	15,888	49,485
Other Financing Sources (Uses):				
Transfers:				
Transfers In	14,066	18,183	23,702	5,519
Transfers Out	(6,948)	(25,570)	(43,133)	(17,563)
Total Other Financing Sources (Uses)	7,118	(7,387)	(19,431)	(12,044)
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	42,317	(40,984)	(3,543)	37,441
Fund Balance, July 1	124,291	124,291	124,291	-
Fund Balance, June 30	\$ 166,608	\$ 83,307	\$ 120,748	\$ 37,441

See Notes on page 196 in this section.

Water Quality Improvement Fund				Other			
Original Budget	Final Budget	Actual	Final/Actual Variance Positive (Negative)	Original Budget	Final Budget	Actual	Final/Actual Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ 33,961	\$ 33,447	\$ 32,904	\$ (543)
-	1,600	-	(1,600)	-	-	564	564
-	-	-	-	880	890	888	(2)
-	-	-	-	83	83	84	1
-	-	-	-	6,010	8,700	9,071	371
-	-	-	-	36,521	36,277	35,395	(882)
-	-	-	-	189,390	193,641	165,133	(28,508)
-	-	-	-	14,749	12,904	13,183	279
-	-	-	-	94,775	93,414	97,953	4,539
-	-	-	-	85,620	85,527	86,553	1,026
678	131	420	289	14,009	11,372	14,016	2,644
-	-	-	-	53,947	55,076	55,146	70
-	-	-	-	-	-	-	-
-	-	-	-	8,369	6,776	6,685	(91)
-	25	19	(6)	2,193	3,018	5,897	2,879
-	10	-	(10)	69,450	77,790	68,237	(9,553)
678	1,766	439	(1,327)	609,957	618,915	591,709	(27,206)
-	-	-	-	-	-	-	-
-	-	-	-	80,999	105,473	92,686	12,787
-	-	-	-	37,888	44,158	33,588	10,570
-	-	-	-	6,140	6,160	5,154	1,006
107,522	118,218	96,155	22,063	319,836	350,620	272,590	78,030
-	-	-	-	76,765	87,043	68,984	18,059
-	-	-	-	103,959	130,557	98,592	31,965
-	-	-	-	56,021	89,349	40,814	48,535
107,522	118,218	96,155	22,063	681,608	813,360	612,408	200,952
(106,844)	(116,452)	(95,716)	20,736	(71,651)	(194,445)	(20,699)	173,746
-	-	-	-	-	-	-	-
15,200	15,200	15,200	-	31,329	33,155	62,333	29,178
(5,497)	(16,867)	(17,154)	(287)	(16,913)	(83,583)	(92,102)	(8,519)
9,703	(1,667)	(1,954)	(287)	14,416	(50,428)	(29,769)	20,659
(97,141)	(118,119)	(97,670)	20,449	(57,235)	(244,873)	(50,468)	194,405
129,779	129,779	129,779	-	594,804	594,804	594,804	-
\$ 32,638	\$ 11,660	\$ 32,109	\$ 20,449	\$ 537,569	\$ 349,931	\$ 544,336	\$ 194,405

**Notes for Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Nonmajor Special Revenue Funds**

1. BASIS OF BUDGETING VS. MODIFIED ACCRUAL BASIS FUND BALANCE

Since the presentation of financial data on the basis of budgeting differs from that presented under accounting principles generally accepted in the United States of America, a schedule reconciling the fund balance on a budgetary basis at June 30, 2010, to the fund balance on a modified accrual basis follows.

<i>(Dollars in Thousands)</i>	Health and Social Services	Water Quality Improvement Fund	Other
Fund Balance, Basis of Budgeting	\$ 120,748	\$ 32,109	\$ 544,336
Adjustments from Budget to Modified Accrual, Undesignated:			
Accrued Revenues:			
Taxes	-	-	6,504
Other Revenue	25,943	-	13,551
Accrued Expenditures / Transfers	(12,931)	(541)	(18,709)
Fund Reclassification - Budget to Modified Accrual	(20)	-	(2,834)
Fund Balance, Modified Accrual Basis	<u>\$ 133,740</u>	<u>\$ 31,568</u>	<u>\$ 542,848</u>

2. APPROPRIATIONS

The amounts presented in the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds are principally on a cash basis and represent the original budget adopted by the General Assembly and all supplemental appropriations and transfers. The following schedule reconciles original appropriations to the final adjusted expenditure appropriations for the Nonmajor Special Revenue Funds, at June 30, 2010.

<i>(Dollars in Thousands)</i>	Health and Social Services	Water Quality Improvement Fund	Other
Appropriations (1)	\$ 585,411	\$ 107,522	\$ 681,608
Supplemental Appropriations:			
Reappropriations (2)	20,025	-	127,192
Subsequent Executive (3)	4,796	14,391	72,272
Subsequent Legislative (4)	6,226	-	104,049
Capital Outlay Reversions (5)	-	-	2,819
Transfers (6)	7,492	(3,695)	(69,279)
Capital Outlay Adjustment (7)	(20,025)	-	(105,301)
Appropriations, as adjusted	<u>\$ 603,925</u>	<u>\$ 118,218</u>	<u>\$ 813,360</u>

1. Represents the budget appropriated through Chapter 781, 2009 Acts of Assembly, as amended by Chapter 872, 2010, Acts of Assembly.
2. Actions taken to reappropriate any prior year unexpended balances per authority of the language in the Appropriation Act.
3. Actions taken by the Governor to appropriate any additional revenues collected so that they can be legally spent.
4. Actions taken by the Governor and the General Assembly to adjust the budget.
5. Represents reversions of unexpended capital outlay balances.
6. Represents transfers required by the Appropriation Act.
7. Capital outlay appropriations cover the projects' lives and usually extend beyond the current fiscal year. These amounts have been adjusted to report the amount authorized for expenditure during the current fiscal year.