

Supplemental Information

Introduction

Some agencies are required to provide supplemental financial information to DOA for CAFR footnotes and schedules. These agencies and specific requirements are listed on the following pages. **Agency names are in alphabetical order.**

Submission requirements

All submissions are required to include the following information within the e-mail.

- Agency number
- Agency name
- Contact name
- Contact telephone number
- Contact e-mail address
- Date completed
- Name of preparer
- Name of reviewer
- Description of the supplemental information

Statistical Information should be submitted by fiscal year; however, if fiscal year information is unavailable, calendar or tax year information will be accepted. All submissions must clearly state whether fiscal year or calendar year is used.

The subject line of the e-mail should include the agency number, item number, and due date of the submission. For example, if the Department of Taxation is submitting items due on July 24, then the subject line would read “**Agy 161, Item #, Due Date July 24, 2009.**” In addition, when naming the actual file, **include the Item # in the file name.**

DO NOT include different due date submissions within the same e-mail.

DOA requires certification of all supplemental information submitted. This certification step requires the names of all preparers and reviewers to be included on all submissions. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any submission. **By typing a name, the individual is certifying that all information in the submission has been reviewed; the information is both complete and accurate; the instructions have been read and are understood; and the preparer and reviewer were not the same individual.**

Continued on next page

Supplemental Information, Continued

Submission requirements (Continued)

Submit copies of all supplemental information submissions to DOA at finrept-agysupp@doa.virginia.gov. Agencies should copy the APA on all e-mail submissions at: APAFinRept@apa.virginia.gov.

Revision requirements

If revisions are made to the supplemental information subsequent to DOA acknowledgement of receipt **and** acceptance of the original submission, then perform the following steps:

1. Include “**REVISED – date**” in the **subject line** of the e-mail as well as in the **file name**. Resubmit the revised supplemental information; and
2. Submit a completed **Attachment 31**, Supplemental Information – Revision Control Log.

Each time a revision is submitted, the [Certification](#) should be updated with new signatures and dates.

Additional requirements

DOA will notify agencies if any additional information is required.

Supplemental Information, Continued

**Attorney
General**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit comments addressing the following items by **August 11, 2009**:

1. Review Footnote 36.B., CONTINGENCIES, page 157 of the 2008 CAFR, and provide a Litigation Representation Letter for items arising before August 11, 2009. This letter must identify pending or threatened litigation that would result in a material loss, \$5 million or more, significant enough to disclose in the General Fund Preliminary (Unaudited) Annual Report of the Commonwealth. The **Financial Accounting Standards Board Statement (FASBS) No. 5, Accounting for Contingencies**, requires that a loss contingency be recorded and reflected in the Commonwealth's financial statements if both of the following conditions are met:
 - Information available prior to issuance of the financial statements indicates that it is probable that an asset has been impaired or a loss liability has been incurred at the date of the most recent accounting period for which financial statements are being prepared. (It is implicit in this condition that it is probable that one or more future events will occur confirming the fact of the loss.)
 - The amount of the loss can be reasonably estimated.

Additionally, **FASBS No. 5** requires a loss contingency to be fully disclosed in the footnotes if the above two conditions are not both met but the occurrence of the loss is reasonably possible. This disclosure must indicate the nature of the contingency and give an estimate of the possible loss or range of loss. If the probability of the loss is only remote, then the loss need not be disclosed.

Continued on next page

Supplemental Information, Continued

Attorney General
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

All material pending litigation existing as of June 30, 2009, and all material threatened litigation, arising after June 30, up to the date of the letter, must be considered in formulating the response. Please indicate the following for each litigation issue identified:

- Nature of the legal issue
- How the Commonwealth is responding or intends to respond to the charges
- Progress of the case to date
- An evaluation of the probability of an unfavorable outcome
- An estimate, if possible, of the potential loss or range of loss

Submit the following by **September 10, 2009**:

2. Provide the fund / fund detail used to account for administrative costs related to the Legal Settlement Fund.

Submit the following by **October 15, 2009**:

3. A Litigation Representation Letter for the fiscal year ended June 30, 2009. This letter must identify pending or threatened litigation that would result in a material loss, \$5 million or more, significant enough to disclose in the Commonwealth's financial statements or accompanying notes.

Submit the following by **December 9, 2009**:

4. Any updates to the information requested above or written confirmation that there were no changes to the October 15, 2009, information.
-

Compensation Board
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**, for statistical purposes:

1. Number of constitutional officers receiving financial support

Submit the following by **September 10, 2009**:

2. Program, sub-program, fund, and amount for locality reimbursements processed as P-vouchers
-

Continued on next page

Supplemental Information, Continued

Comprehensive Services for At-Risk Youth and Families

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**, for statistical purposes:

1. Number of youth to whom services are provided
-

Department for the Aging

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**, for statistical purposes:

1. Number of Medicare recipients
-

Department of Accounts

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 14, 2009**:

1. Provide actuary information, ARC, and blended discount rate for Line of Duty OPEB activity.
2. Provide Line of Duty financial statement template information required in a separate communication from DOA.

Submit the following by **September 10, 2009**:

3. Provide the fund / fund detail used to account for administrative costs related to Funds 0700 and 0729.
-

Continued on next page

Supplemental Information, Continued

Department of Agriculture & Consumer Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

If **Virginia Winery Distribution Company** activity reaches at least \$1,000,000 in annual expenditures or revenues:

1. Notify DOA by **July 24, 2009**:

Submit the following by **September 3, 2009**, for statistical purposes:

2. Number of food inspections conducted
3. Number of weights / measure equipment inspected

Submit the following by **September 10, 2009**:

4. Provide the fund / fund detail used to account for administrative costs related to the Consumer Services Fund and the Contested Pesticide Penalties Fund.
5. For Fund 0708, GLA 962, provide the purpose of the revenue refund.

Department of Alcoholic Beverage Control

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**:

1. Amount of malt beverage tax collected in July 2009
2. Full accrual basis receivable amount as of June 30, 2009, for the malt beverage tax
3. Revenue source code numbers that account for malt beverage tax
4. Amount that is due to the Literary Fund related to the sale of confiscated liquor and confiscated assets

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Supplemental Information, Continued

Department of Business Assistance

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 13, 2009**:

1. If project code 73001 (fund 0200) is reported on any attachment submissions, submit the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.). DOA will eliminate this project code, and needs to know where and how the activity has been recorded on the attachments.

For the **Virginia Small Business Financing Authority**:

2. All applicable Component Unit attachments per the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.
-

Department of Conservation and Recreation

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Virginia Land Conservation Foundation**:

1. All applicable Component Unit attachments per the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Submit the following by **September 3, 2009**, for statistical purposes:

2. Number and area of state parks
 3. Number and area of natural areas
 4. Number and area of historical areas
-

Continued on next page

Supplemental Information, Continued

Department of Corrections
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the Questions section of this Directive.

Submit the following by **August 13, 2009**:

1. **Attachment 9**, Governmental Fund Financial Statement Template

Submit the following by **August 20, 2009**:

2. **Attachment 13**, Agency Fund Financial Statement Template

Submit the following by **September 3, 2009**, for statistical purposes:

3. Number of inmates
-

Department of Criminal Justice Services
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the Questions section of this Directive.

Submit the following for **Department of Criminal Justice Services (Fund 0221)** by **August 13, 2009**:

1. If project code 98000 is reported on any attachment submissions, submit the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.). DOA will eliminate this project code, and needs to know where and how the activity has been recorded on the attachments.

Submit the following for **Fund 0221** by **September 10, 2009**:

2. Provide the fund / fund detail used to account for administrative costs.
 3. For Project 98000, GLA 962, provide the purpose of the revenue refund.
-

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Supplemental Information, Continued

Department of Education
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Virginia School for the Deaf and Blind Foundation:**

1. All applicable Component Unit attachments per the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Submit the following by **August 13, 2009:**

2. Submit the year-end LGIP activity by CARS GLA and revenue source code / expenditure function for agency 201, fund 0700. DOA records LGIP from account histories provided by Treasury and therefore needs to eliminate LGIP recorded on CARS.

Submit the following by **September 3, 2009**, for statistical purposes:

3. Total primary and secondary school enrollment

Submit the following by **September 3, 2009:**

4. **Attachment 15**, Federal Schedules
5. Program, sub-program, fund, and amount for locality reimbursements processed as P-vouchers for July and August
6. **Attachment 22**, Receivables as of June 30, 2009

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Supplemental Information, Continued

Department of Environmental Quality

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 13, 2009**:

1. Capital asset information, including information required by **GASBS No. 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries**, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **August 27, 2009**:

2. Provide description and amount of any commitments as of year-end related to grant contracts with localities to reimburse construction costs.

Submit the following by **September 3, 2009**, for statistical purposes:

3. Number of permits issued
4. Number of inspections conducted

Submit the following by **September 10, 2009**:

5. Provide the fund / fund detail used to account for administrative costs related to Fund 0708.
6. Provide a list of state agencies / institutions involved in pollution remediation relation projects.

Department of Forestry

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**, for statistical purposes:

1. Number and area of state forests
2. Number of firefighters trained in forest fire control (Department of Planning and Budget performance measure)

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Supplemental Information, Continued

Department of Game and Inland Fisheries

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 13, 2009**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **August 27, 2009**:

2. Provide description and amount of any commitments related to improvements and renovation projects as of year-end.
-

Department of General Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 13, 2009**:

1. Provide a listing to include agency / institution number, name, and amounts for eVA rebates (excess revenue rebates & higher education sole source fee rebates) that are due to agencies / institutions as of June 30, 2009.

Submit the following by **September 17, 2009**:

2. DOA will be eliminating project 10079 for fund 0200, and needs to know where and how the activity has been recorded on the attachments. In order for DOA to do this, provide amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.
 3. Submit lease information as requested via separate communication from the Department of Accounts.
-

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Supplemental Information, Continued

Department of Health

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**, for statistical purposes:

1. Number of WIC participants
2. Number of childhood immunizations administered

Submit the following by **October 1, 2009**:

3. Amount of adjusted “P” vouchers by fund, fund detail, and program
-

Department of Housing and Community Development

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

For the **Fort Monroe Federal Area Development Authority**:

1. All applicable Component Unit attachments per the Year-End Reporting Requirements for Component Units posted on DOA’s website at www.doa.virginia.gov. Click on the “Financial Statement Directives” link.

Submit the following by **September 3, 2009**:

2. Provide amounts and applicable coding (function, revenue source code, etc.) reported on any attachment submissions for the Agency Fund portion of Fund 0726.
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Supplemental Information, Continued

**Department of
Human
Resource
Management**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following by **August 13, 2009**:

For the **Workers' Compensation Internal Service Fund** and the **Health Insurance Fund**:

1. **Attachment 11**, Internal Service Fund Financial Statement Template, **ONLY** Tab 9 - Part 2 - Unearned Revenue - Prepayments by Agency

For the **Pre-Medicare Retiree Healthcare OPEB** to comply with **GASBS No. 43** and **GASBS No. 45**:

2. **Employer's** actual contribution to the plan
 - BES FY 2009 Enrollment / Income and Premium calculations including ERIC

Submit the following for the **Local Choice Enterprise Fund** by **August 27, 2009**:

3. **Attachment 10**, Enterprise Fund Financial Statement Template (complete except for claims payable)

Submit the following for the **Workers' Compensation Internal Service Fund** and the **Health Insurance Fund** by **August 27, 2009**:

4. **Attachment 20**, Internal Service Funds – Conversion to Government-wide Statement of Activities, **ONLY** Part 1 – Internal tab, step 3.

Submit the following footnote data and required supplementary information for the **Pre-Medicare Retiree Healthcare OPEB** to comply with **GASBS No. 43** and **GASBS No. 45** by **September 10, 2009**:

5. The Plans actuarial valuation date and actuarially determined
 - Annual Required Contribution (ARC)
 - Investment earning assumption rate (discount rate)
 - Amortization factor used by the actuary to amortize contribution deficiencies or excess contributions (experience losses and gains)
6. Schedule of Funding Progress
7. Schedule of Employer Contributions

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Supplemental Information, Continued

Department of Human Resource Management
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following for the **Workers' Compensation Internal Service Fund** and the **Health Insurance Fund** by **September 24, 2009**:

8. **Attachment 11**, Internal Service Fund Financial Statement Template
9. **Attachment 20**, Internal Service Funds – Conversion to Government-wide Statement of Activities
10. Internal Service Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts
11. **Attachment 10**, Enterprise Fund Financial Statement Template (Final including claims payable)
12. Enterprise Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts

Submit the following by **September 24, 2009**:

13. Necessary information and disclosures, including the “Ten-Year Claims Development Information” schedule for the Public Entity Risk Pools, required by **GASBS No. 30**, *Risk Financing Omnibus*
14. A copy of the 2009 Actuarial Valuations of the Workers Compensation, Health Insurance Fund, and the Pre-Medicare Retiree Healthcare OPEB, and a description of the methodology used by the actuary

Note: Any risk financing or insurance related activities, including public entity risk pools that were not applicable last year, may be applicable this year and must be disclosed in the CAFR.

Department of Medical Assistance Services
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the Questions section of this Directive.

Please ensure that the **GASBS No. 34** government-wide revenue classifications are provided for **ALL** revenue entries submitted. Refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov to obtain the revenue classifications for each revenue source code. Click on the “Financial Statement Directives” link.

Submit the following by **August 13, 2009**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.
2. Breakdown of the federal and local portions of revenue recorded in the Medicaid Intergovernmental Transfer Fund (Fund 0220) as of June 30, 2009.

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Supplemental Information, Continued

**Department of
Medical
Assistance
Services**
(continued)
(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

Submit the following by **September 3, 2009**:

3. Journal entries for drug rebate cash receipts to include both:
 - Rebates incurred and billed in FY 2007 and prior years
 - Rebates incurred in FY 2008 and billed in FY 2009
4. The journal entry to report federal fund warrants-in-process as federal revenue
5. Any other journal entries that are necessary for proper cash basis presentation

Submit the following by **September 3, 2009**, for statistical purposes:

6. Number of Medicaid recipients

Submit the following by **September 24, 2009**:

7. Journal entries for the Medicaid claims payable (including add-pay payables)
8. Journal entries for the State and Local Hospitalization Program claims payable
9. Journal entries for the drug rebate receivables
10. Journal entries for the Temporary Detention Order program claims payable
11. Any other journal entries that are necessary for proper modified accrual basis presentation
12. Additional entries necessary to bring the above entries to full accrual basis of accounting for the Government-wide Statement of Net Assets and Statement of Activities
13. For any receivable and payable amounts, provide amounts receivable or payable greater than one year (noncurrent)
14. Revisions to Footnote 22, OTHER LIABILITIES, Medicaid Payable and FAMIS Payable, page 131 of the 2008 CAFR

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Supplemental Information, Continued

**Department of
Mental Health,
Mental
Retardation,
and Substance
Abuse Services**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**, for statistical purposes:

1. Number of patients receiving services and the number of beds used

**Department of
Mines,
Minerals, and
Energy**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 13, 2009**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **September 10, 2009**:

2. Provide the fund / fund detail used to account for administrative costs related to the Mined Land Deposits Fund (Funds 0750, 0751, and 0737).

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Supplemental Information, Continued

Department of Motor Vehicles
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the Questions section of this Directive.

Submit the following by **August 13, 2009**:

1. The amount of deposits in transit at June 30 (i.e., in DMV local bank accounts but not in CARS) **by fund and revenue source code** for **all** deposits, including motor fuel taxes.

Submit **to DOA and to VDOT** by **August 27, 2009**:

2. The net motor fuel taxes receivable (net of deposits in transit) at June 30 on the **modified accrual basis** of accounting. Identify the amount of the receivable that is allocated to VDOT. Separately identify the amount of the receivable recorded in Fund 0471 that is allocated to VDOT, Virginia Port Authority, Department of Rail and Public Transportation, and the Department of Aviation.
3. The additional amount necessary to report motor fuel taxes receivable at June 30 on the **full accrual basis** of accounting. Identify the amount of the receivable that is allocated to VDOT. Separately identify the amount of the receivable recorded in Fund 0471 that is allocated to VDOT, Virginia Port Authority, Department of Rail and Public Transportation, and the Department of Aviation.

Submit the following by **September 3, 2009**, for statistical purposes:

4. Number of Commonwealth vehicles, excluding Higher Education vehicles

Submit the following by **September 10, 2009**:

5. Provide the fund / fund detail used to account for administrative costs related to the following Funds: 0407, 0408, 0459, 0725, 0745, 0746, and 0928.
6. For Funds 0407, 0408, 0459, 0725, 0745, and 0746, GLA 962, provide the purpose of the revenue refund.

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Supplemental Information, Continued

Department of Planning and Budget

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 4, 2009**:

1. Explanation of variances on the General Fund Preliminary budget / actual statement, original / final budgets, and 2008 / 2009 actual amounts for MD&A identified by DOA in a separate communication.
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Department of Rail and Public Transportation

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 16, 2009**:

1. Complete **Attachment 3, GASBS No. 14** Checklist Modified to Reflect **GASBS No. 39**, for the Eastern Shore Railway only if there has been a change that might affect its classification.

Submit the following by **August 27, 2009**:

2. Revisions to Footnote 18, COMMITMENTS, Mass Transit Projects, page 122 of the 2008 CAFR.
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Supplemental Information, Continued

Department of Social Services
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the Questions section of this Directive.

Submit the following by **July 13, 2009**:

1. Provide a copy of the June quarterly cost allocation between funds 0200, 0235, and 1000 and confirmation that this allocation has been recorded in CARS. If the cost allocation has not been recorded in CARS, please provide the date it will be keyed.

Submit the following by **August 27, 2009**:

2. Review **GASBS No. 24**, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, for its relevance to the food stamp program and provide:
 - Total food stamp benefits redeemed by recipients as of June 30, 2009, for the electronic distribution system

Submit the following by **September 3, 2009**:

3. For all funds, provide Due to / Due from entries by fund / fund detail, and any other **modified accrual** AND **full accrual** basis entries **not included** on attachment submissions, reviewed and certified correct. List full accrual entries separately from modified accrual entries. Please ensure that **GASBS No. 34 revenue classifications** are provided. For proper **GASBS No. 34** government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.
4. 2009 revisions to the paragraph discussing food stamps in Footnote 36.A., CONTINGENCIES, Grants and Contracts, page 157 of the 2008 CAFR

Submit the following by **September 3, 2009**, for statistical purposes:

5. Number of households receiving food stamps
6. Number of households receiving Child Support Enforcement assistance

Submit the following by **September 10, 2009**:

7. Provide the fund / fund detail used to account for administrative costs related to the Child Support Enforcement Fund.
8. For Fund 0200, GLAs 902 and 962, provide the purpose of the refund.

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Supplemental Information, Continued

Department of State Police
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**, for statistical purposes:

1. Number of state police stations and officers
2. Number of traffic citations issued
3. Number of arrests

Submit the following by **September 10, 2009**:

4. Provide the fund / fund detail used to account for administrative costs related to Fund 0733.
-

Department of Taxation
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following items by **July 24, 2009**:

1. The tax increase data requested in a separate communication from the Department of Accounts. The methodology used to calculate this amount should be consistent with the prior year methodology, unless approved in advance by DOA and APA.
2. If Unapplied Sales Tax Receipts—RSC 01087 and / or Miscellaneous Tax Collections—Undistributed—RSC 01200 have balances as of June 30, provide correct tax classifications by revenue source code.

Submit the following items by **September 3, 2009**:

3. Explanation of variances on the General Fund Preliminary budget / actual statement, original / final budgets, and 2008 / 2009 actual amounts for MD&A identified by DOA in a separate communication.

Submit the following by **September 3, 2009**, for statistical purposes:

4. Population estimate and the per capita income estimate
5. Number of personal income tax filers
6. Income tax liability by income level for current year and nine years prior
7. Number of individual tax returns processed for calendar year
8. Number of business tax returns processed for calendar year

Submit the following by **September 10, 2009**:

9. Provide the fund / fund detail used to account for administrative costs related to Funds 0700, 0704, 0710, 0721, 0728, and 0750.
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Supplemental Information, Continued

**Department of
Taxation**
(continued)
(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

Submit the following by **September 3, 2009**:

Note: When preparing information for non-tax revenue source codes, in order to ensure proper **GASBS No. 34** government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

All revenue streams:

10. Provide gross, allowance, and net receivable amounts by fund / fund detail and revenue source code as of June 30, 2009, (full accrual basis) and document the amount of receivables received **between July 1, 2009, and August 31, 2009**, and the amount to be received **after August 31, 2009**. Also, identify any amounts to be collected after June 30, 2010. Ensure the information provided includes all the elements requested in **Attachment 22**, Receivables as of June 30.
11. Provide modified accrual and full accrual payable amounts for revenue refund payables by fund / fund detail and revenue source code. (This includes individual taxes and corporate taxes.) This should include amounts to be paid between July 1, 2009, and August 31, 2009, and amounts that will be paid after August 31, 2009.

The methodology used to calculate the following amounts should be consistent with the approach agreed upon with DOA and APA during FY 2009.

Individual and withholding taxes:

12. For individual and withholding taxes, calculate the deferred tax amount on collections for tax year 2009 collected between January 1, 2009, and August 31, 2009. Also estimate the amount of deferred tax on these collections that will be paid out after December 31, 2010.
13. If applicable, estimate of individual tax refunds payable that were collected between January 1, 2009, and June 30, 2009, that relate to prior tax years and will be refunded after June 30, 2009.
14. Provide an estimate of individual tax refunds payable that relates to tax year 2008 and earlier that will be paid out after December 31, 2009.

Continued on next page

Supplemental Information, Continued

Department of Taxation

(continued)
(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

Submit the following by **September 3, 2009**, continued:

Corporate taxes:

15. Provide deferred tax amount on collections for tax year 2009 for corporate taxes as of June 30, 2009.
16. Provide estimate of corporate tax refunds related to tax year 2008 and earlier that will be refunded between September 1, 2009, and December 31, 2009. Also estimate the refunds that will be paid out after December 31, 2009.

Submit the following by **September 28, 2009**:

Other:

17. The Department should provide any other modified accrual and full accrual basis entries needed to properly report modified accrual and full accrual basis receivables, deferred tax, and tax refunds payable that have not been identified above
18. The items listed below are needed to provide the modified and accrual basis entries listed above. This listing is not all-inclusive. Department of Taxation should generate any reports or supporting documentation needed to prepare the entries.
 - Monthly dollar volume of current year refunds
 - Withholding deposits dated 1/1/09 – 2/28/09 for periods in FY 2008 or earlier
 - Individual deposits dated 1/1/09 – 2/28/09 for periods in FY 2008 or earlier
 - IRMS 158 Reports (or other comparable reports) that identify all the July and August 2009 deposits for general fund revenues for all taxes for fiscal years 2009 and 2010.

Note: When conducting reviews of tax deposit adjustments, transfers, and receipts, notify DOA if any adjustments are necessary.

Continued on next page

Supplemental Information, Continued

**Department of
Taxation**
(continued)
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

Submit the following by **September 28, 2009** (continued):

19. An estimate of the percentage of tax refunds and a historical analysis supporting the estimate for the CAFR deferred tax calculation
 20. Recap Refunds Reports from Revenue Accounting for July 2009 and August 2009 that identify debt set-off amounts transferred in July and August that were payable as of June 30, 2009
 21. Debt set off amounts transferred in July and August 2009 (information comparable to prior year's TAXPIM72 Report)
 22. Adjustments made after August for July and August receipts
 23. The Transportation Trust Fund (TTF) Sales Tax Receivable represents the 0.5% of the sales tax that is transferred to the Virginia Department of Transportation (VDOT). Provide the TTF Sales Tax Receivable on the **modified accrual** and **full accrual** bases of accounting to DOA and to VDOT.
-

**Department of
Transportation**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 2, 2009**:

1. Debt service schedules of bond issuances and payments / retirements for FY 2009, and outstanding balances at June 30, 2009
 2. Debt service schedules for partial defeasances and / or advanced refunding in FY 2009
 3. Amortization schedule of premiums / discounts, bond issuance costs and deferral on debt defeasance to include current year amortization amounts and unamortized balances
 4. Footnote disclosures for any bond defeasances and / or refundings occurring in FY 2009. At a minimum, include the following:
 - A brief description of the refunding transaction
 - The aggregate difference in debt service between the refunded debt and the refunding debt
 - The economic gain or loss on the transaction
 5. Outstanding balance of defeased bonds as of June 30, 2009
 6. Support for any Bond Anticipation Notes / Commercial Paper issued in FY 2009
-

Continued on next page

Supplemental Information, Continued

**Department of
Transportation**
(continued)
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

Submit the following by **August 13, 2009**:

7. Calculation of Changes of Transportation 9(d) Outstanding Debt Balances in format provided by DOA
8. Transportation 9(d) debt schedule in format provided by DOA
9. Original and final debt service budgets by fund
10. Beginning fund balance reconciliation between CARS and FMS **IF** a restatement exists and / or CARS beginning fund balance amounts are adjusted to reflect prior year actual activity as recorded in FMS
11. Debt Service detailed Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Statement of Changes in Fund Balances (by individual fund) and supporting documentation which lists the following items for bonds issued in FY 2009:
 - Face amount of bonds issued
 - Original Issue Premium or Discount
 - Accrued Interest
 - Underwriter's Discount
 - Cost of Issuance
12. Debt service statement reconciliation to CARS in a format provided by DOA in a separate communication
13. A separate communication will be provided by the Department of Accounts via a spreadsheet to accumulate the following information:
 - Cash and investments classifications (Cash, LGIP, SNAP, etc.) for CARS GLAs: 101, 109, 342, 343, and 348. Provide unspent bond proceeds and special revenue and debt service amounts **separately** and reconcile amounts to CARS, adjusting entries, and the financial statement template amounts, including identification of restricted cash, cash equivalents, and investments
14. Report separately and label any modified or full accrual entries applicable to the Debt Service Funds as "debt service" on the submissions.
15. Amount of debt associated with VDOT's capital assets and unspent bond proceeds, and any related payables that will be repaid with unspent proceeds, in order for DOA to appropriately report the net asset classifications on the Government-wide statements
16. Bonds payable activity for the 12-month period ending June 30, 2009
17. Long-term Debt Balance Sheet

Continued on next page

Supplemental Information, Continued

Department of Transportation
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 13, 2009, continued:**

18. Supporting schedule for Rt. 28 bond accretion
19. If VDOT was unable to comply with the fiscal year 2009 Year-End Closing Procedures, and CARS balances are not properly reconciled as of June 30, 2009. final CARS reports, entries required to appropriately adjust CARS balances to reflect FY 2009 activity / balances
20. For CAMP 30 (excluding the Capital Asset information. This will be obtained in item 22 below):
 - Provide adjusting entries for Special Revenue Fund statements
 - Provide conversion entries for Special Revenue Government-wide statements
 - In addition, provide supporting documentation including the Small Debt schedule, accrued interest payable, changes of LT Outstanding Balance, Cash CE Investments not with Treasurer, Changes of Proceeds.
 - Provide cash and investments classifications (Cash, LGIP, SNAP, etc.). Provide unspent bond proceeds and special revenue and debt service amounts **separately**, adjusting entries, and the financial statement template amounts, including identification of restricted cash, cash equivalents, and investments.

Submit the following by **August 27, 2009:**

21. Revisions to Footnote 18, COMMITMENTS, Highway Projects, page 122 of the 2008 CAFR.
22. A separate communication will be provided by the Department of Accounts. Please include information required by GASBS No. 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries, when completing the following:
 - Schedule of Changes in Capital Asset Balances. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.
 - Capital Lease footnote and conversion spreadsheet
 - Operating Lease footnote spreadsheet
 - On a separate tab, provide information for CAMP 30
23. Provide all required information for the Dulles transfer as communicated by DOA in a separate communication.

Continued on next page

Supplemental Information, Continued

Department of Transportation (continued)

(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **September 10, 2009**:

24. The Arbitrage Rebate liability disclosure

Submit the following by **September 17, 2009**:

25. Revenue bond coverage spreadsheet (breakdown of principal and interest)

26. Reconciliation of the VDOT internal payable listing to the CARS P-voucher reports

27. Modified accrual reversing entries for any modified accrual restatements

28. Provide accrued bond interest payable. Exclude bond interest on investments.

29. Complete the Receivables Attachment provided in a separate communication from the Department of Accounts.

30. Schedule of any reserved fund balance and / or restricted net asset amounts for special revenue funds

Division of Legislative Services

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Sesquicentennial of the American Civil War Foundation**:

1. All applicable Component Unit attachments per the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Continued on next page

Supplemental Information, Continued

Library of Virginia
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following by **July 30, 2009**:

1. FY 2009 employer and employee VRS contributions for the **Library of Virginia Gift Shop**
2. FY 2009 employer and employee VRS contributions for the **Library of Virginia Foundation**

Submit the following information, including the effects of **GASBS No. 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries**, for any library books not capitalized on FAACS by **August 13, 2009**:

3. Beginning balance, increases, decreases, and ending balances (using historical cost)
4. Total beginning balance, increases, decreases, and ending balances for accumulated depreciation
5. CARS expenditures by function for current acquisitions. This should equal the increases in library books above.
6. Depreciation expense by function. Total depreciation expense should equal the increases in the accumulated depreciation column.

Submit the following by **September 17, 2009**:

7. DOA will be eliminating project 90005 for fund 0200, and needs to know where and how the activity has been recorded on the attachments. In order for DOA to do this, provide amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.

Submit the following for the **Library of Virginia Foundation**:

8. All applicable Component Unit attachments per the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Continued on next page

Supplemental Information, Continued

**Science
Museum of
Virginia**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 30, 2009**:

1. FY 2009 employer and employee VRS contributions for the **Science Museum Gift Shop**

Submit the following by **September 17, 2009**:

2. If cost codes 220 and / or 250, fund 0200 are reported on any attachment submissions, submit the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.). DOA will eliminate these project codes, and needs to know where and how the activity has been recorded on the attachments.

Submit the following for the **Science Museum of Virginia Foundation, Inc.**, the **Belmont Bay Science Center Foundation**, and the **Danville Science Center, Inc.** by **the due date reflected** in the Year-End Reporting Requirements for Component Units posted on DOA's website :

3. All applicable Component Unit attachments per the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Submit audited financial statements for the following when available:

4. **Science Museum of Virginia Foundation, Inc.**
5. **Belmont Bay Science Center Foundation**
6. **Danville Science Center, Inc.**

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Supplemental Information, Continued

State Corporation Commission
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 10, 2009**:

1. Provide the fund / fund detail used to account for administrative costs related to Fund 0700.
-

State Council of Higher Education for Virginia
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**, for statistical purposes:

1. Total number of private and state supported higher education institutions, educators, and students
-

State Lottery Department
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 13, 2009**:

1. Breakdown of securities lending cash, cash equivalents, and investments as shown on **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30, “Cash Equiv. & Inv. NOT w Treas” tab and the “Foreign Currency Inv” tab (if applicable). Completion of the “Cash Equiv. & Inv. NOT w Treas” tab will report any potential interest rate risk, custodial credit risk, and the credit quality ratings of Lottery’s securities lending. This sheet also requests cash equivalents and investments by each issuer and issue by investment type.

Submit the following by **September 3, 2009**, for statistical purposes:

2. Number of tickets sold by game for all games
-

Continued on next page

Supplemental Information, Continued

Supreme Court
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**, for statistical purposes:

1. Number of criminal trials
 2. Number of civil trials
 3. Number of traffic hearings
-

**Virginia
College Savings
Plan**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 3, 2009**, for statistical purposes:

1. Number of prepaid tuition contract holders

Submit the following investment information by **November 23, 2009**:

2. The value for your reporting entity's holdings (including any component units) as of November 13, 2009. This information should consider the portfolio taken as a whole and be comparable to the information already provided to DOA pursuant to the GASB 3/40 disclosures with a valuation date of June 30. Please provide any significant inflows or outflows of funds since June 30 that could have impacted the bottom line value of the holdings as of November 13 when compared with June 30. In addition, please provide a brief description of any risk mitigation strategies that have either been, or are anticipated to be, employed. For declines in values for your entity's holdings, please specify the amount that was due to market deteriorations versus those related to risk mitigation strategies. Please also provide information on any holdings that may be financially impaired as of November 13 (i.e., companies in bankruptcy) and the extent of these holdings in relation to the total portfolio. An assessment of the potential risk exposure, expressed as a percentage of the June 30 portfolio value, is also required.

In addition to the investment portfolio changes, include any interest rate changes, and associated costs, related to variable rate debt if the changes have a significant potential dollar impact and / or impact on your entity's operations.

Continued on next page

Supplemental Information, Continued

Virginia Commission for the Arts

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Virginia Arts Foundation**:

1. All applicable Component Unit attachments per the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.
-

Virginia Employment Commission

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Advantage Virginia Incentive Program Foundation** (if applicable):

1. All applicable Component Unit attachments per the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Submit the following by **August 13, 2009**:

2. Capital asset information, including information required by GASBS No. 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **September 3, 2009**:

3. All modified accrual AND full accrual basis entries for the general fund and all special revenue funds. List full accrual entries separately from modified accrual entries.
 4. Provide GASBS No. 34 revenue classifications. For proper GASBS No. 34 government-wide revenue classification, refer to the GASBS No. 34 Government-wide Revenue Classification Table on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.
-

Continued on next page

Supplemental Information, Continued

**Virginia
Employment
Commission**
(continued)
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

Submit the following by **September 3, 2009**, for statistical purposes:

5. Top 10 employers of the Commonwealth for the current fiscal / calendar year and Top 10 employers for the fiscal / calendar year 9 years prior
 6. Number of individuals receiving unemployment benefits
 7. Number of new unemployment claims
 8. Unemployment rate
-

**Virginia
Information
Technologies
Agency**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following items by **August 13, 2009**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied and **exclude** all assets included on financial statement templates.
2. Provide any information related to operating and capital leases identified and requested in a separate communication from the Department of Accounts.

Submit the following items by **August 27, 2009**:

3. Update Footnote 34, INFORMATION TECHNOLOGY INFRASTRUCTURE PARTNERSHIP – NORTHROP GRUMMAN, pages 156-157 of the 2008 CAFR. Revise the footnote disclosure for FY 2009, and provide any additional information requested in separate communication.
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Continued on next page

Supplemental Information, Continued

**Virginia
Museum of
Fine Arts**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 30, 2009**:

1. FY 2009 employer and employee VRS contributions for the **Virginia Museum Gift Shop**

Submit the following for the **Virginia Museum of Fine Arts Foundation, Inc.:**

2. All applicable Component Unit attachments per the Year-End Reporting Requirements for Component Units posted on **DOA's** website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Submit the following by **October 1, 2009**:

3. **Virginia Museum of Fine Arts Foundation, Inc.** draft financial statements
4. Submit the **Virginia Museum of Fine Arts Foundation, Inc.** audited financial statements when available.

Continued on next page

Supplemental Information, Continued

**Virginia
Rehabilitation
Center for the
Blind and
Vision
Impaired**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following information, including the effects of **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 48**, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, for any library books not capitalized on FAACS by **August 13, 2009**:

1. Beginning balance, increases, decreases, and ending balances (using historical cost)
 2. Total beginning balance, increases, decreases, and ending balances for accumulated depreciation
 3. CARS expenditures by function for current acquisitions. This should equal the increases in library books above.
 4. Depreciation expense by function. Total depreciation expense should equal the increases in the accumulated depreciation column.
-

**Virginia
Retirement
System**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 13, 2009**:

1. For each fiscal year 1990 through 2009, submit the following for VRS, SPORS, JRS, and VALORS:
 - Employer's actual contribution to the plan
 - Actuarially determined required contribution
 - Plan's investment earning assumption rate (discount rate)
 - Amortization factor used by the actuary to amortize contribution deficiencies or excess contributions (experience losses and gains)

Note: The plan's investment earning assumption rate and amortization factor should be furnished for each year beginning with the first year for which there is a difference between the employer's actual contribution and actuarially determined required contribution.

2. For FY 2009, submit the following **by employer** for VRS, SPORS, JRS, and VALORS:
 - Creditable compensation
 - Employer contribution rate
 - Actual contributions
-

Continued on next page

Supplemental Information, Continued

Virginia Retirement System

(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 13, 2009**:

3. GAAP basis draft financial statements
4. Footnote data and required supplementary information to meet the reporting requirements of **GASBS No. 25** and **GASBS No. 27** for each retirement system: Virginia Retirement System (VRS), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), and Virginia Law Officers' Retirement System (VALORS) and Supplemental Information to meet the reporting requirements of **GASBS No. 43 and GASBS No. 45 for the following postretirement benefit programs: Health Care Credit, Group Life Insurance and Sickness and Disability; and of GASBS No. 50 for pension disclosures.**
5. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30 for Virginia Retirement System (VRS), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), Retiree Health Insurance Credit, Group Life, Disability Insurance Trust Fund, and Virginia Law Officers' Retirement System (VALORS)
6. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30 for Securities Lending Collateral for Virginia Retirement System (VRS), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), Retiree Health Insurance Credit, Group Life, Disability Insurance Trust Fund, and Virginia Law Officers' Retirement System (VALORS)
7. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30 for Virginia Retirement System (VRS) Investment Short Sale, if applicable
8. Footnote data to meet the reporting requirements of **GASBS No. 28** for Securities Lending Transactions
9. Any applicable disclosures required by **GASB Technical Bulletin 2003-1, Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets**

Continued on next page

Supplemental Information, Continued

Virginia Retirement System
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 13, 2009**, continued:

- For the **Political Appointees Optional Retirement Plan:**
 10. Defined contribution plan activity for July 1, 2008, through June 30, 2009
 11. Schedule of accumulated plan assets by investment type at June 30, 2009
 12. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30
- For the **Firefighters' and Rescue Squad Workers' Service Award Fund:**
 13. Analysis of VRS and Wachovia activity for July 1, 2008, through June 30, 2009 (including CARS activity for fund 0736)
 14. Schedule of plan assets by investment type at June 30, 2009 (including CARS activity for fund 0736)
 15. Breakdown of contributions paid by member and employer
 16. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30
- For the **School Board Optional Retirement Plan:**
 17. Summary of plan activity for July 1, 2008, through June 30, 2009
 18. Schedule of plan investments by investment type at June 30, 2009
 19. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30
- For the **Commonwealth Health Research Board:**
 20. Provide information related to investment activity requested in a separate communication from the Department of Accounts.

Continued on next page

Supplemental Information, Continued

Virginia Retirement System
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 13, 2009, continued:**

- For the **School Superintendent Optional Retirement Plan:**
 21. Defined contribution plan activity for July 1, 2008, through June 30, 2009
 22. Schedule of accumulated plan assets by investment type at June 30, 2009
 23. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30
- For the **Virginia Supplemental Retirement Plan:**
 24. Defined contribution plan activity for July 1, 2008, through June 30, 2009
 25. Schedule of accumulated plan assets by investment type at June 30, 2009
 26. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30

Submit the 2009 revisions for the following **CAFR footnotes** by **August 13, 2009:**

27. Footnote 6, CASH, CASH EQUIVALENTS, AND INVESTMENTS, pages 88-97 of the 2008 CAFR, including Derivative Financial Instruments information
28. Accounts Receivable detail and amount to be collected greater than one year to complete Footnote 7, RECEIVABLES, page 98 of the 2008 CAFR
29. Footnote 14, OTHER EMPLOYMENT BENEFITS, Group Life Insurance, Retiree Health Insurance Credit, Virginia Sickness and Disability Program, and Volunteer Firefighters' and Rescue Squad Workers' Fund sections, pages 116-117 of the 2008 CAFR
30. Footnote 15, OTHER POST-EMPLOYMENT BENEFITS (OPEB), pages 117-121 of the 2008 CAFR
31. Footnote 16, DEFERRED COMPENSATION PLANS, pages 121-122, of the 2008 CAFR to include the Deferred Compensation Plan's net assets valued at year-end using valuation standards for certain investments as provided by **GASBS No. 31** and fair value for all other investments as provided by **GASBS No. 32**
32. Footnote 18.C., COMMITMENTS, amount of VRS Investment commitments, page 123 of the 2008 CAFR
33. Footnote 21, ACCOUNTS PAYABLE, accounts payable detail, page 128 of the 2008 CAFR

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Supplemental Information, Continued

Virginia Retirement System
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following other information by **August 13, 2009**:

34. Ensure information requested in **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30, is presented in the VRS Financial Statement Cash, Cash Equivalents, and Investments footnote. If it is not, provide the additional information needed as requested in **Attachment 24**.
35. Reconciliation of Cash with the Treasurer of Virginia (GLA 101) to the financial statements.
36. Submit the final audited financial report when available.

Submit the following investment information by **November 23, 2009**:

37. The value for your reporting entity's holdings (including any component units) as of November 13, 2009. This information should consider the portfolio taken as a whole and be comparable to the information already provided to DOA pursuant to the GASB 3/40 disclosures with a valuation date of June 30. Please provide any significant inflows or outflows of funds since June 30 that could have impacted the bottom line value of the holdings as of November 13 when compared with June 30. In addition, please provide a brief description of any risk mitigation strategies that have either been, or are anticipated to be, employed. For declines in values for your entity's holdings, please specify the amount that was due to market deteriorations versus those related to risk mitigation strategies. Please also provide information on any holdings that may be financially impaired as of November 13 (i.e., companies in bankruptcy) and the extent of these holdings in relation to the total portfolio. An assessment of the potential risk exposure, expressed as a percentage of the June 30 portfolio value, is also required.

In addition to the investment portfolio changes, include any interest rate changes, and associated costs, related to variable rate debt if the changes have a significant potential dollar impact and / or impact on your entity's operations.

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Supplemental Information, Continued

Virginia School for the Deaf and Blind at Staunton

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 13, 2009**:

1. Information regarding the “reserved for student expenses” in the special revenue fund.
 2. DOA will eliminate cost code 707 for fund 0200, and needs to know where and how the activity has been recorded on the attachments. In order for DOA to do this, provide amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.
-

Woodrow Wilson Rehabilitation Center

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 13, 2009**:

1. Submit the capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **September 17, 2009**:

2. DOA will eliminate fund 0200, project 13941 and needs to know where and how the activity has been recorded on the attachments. Provide the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.
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Continued on next page

Supplemental Information, Continued

**Workers'
Compensation
Commission**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the FY 2009 **Uninsured Employers Fund** by **August 27, 2009**:

1. Provide the liability breakdown between the compensation portion and the medical portion, including an estimate of how much is due within one year and how much is due in greater than one year.
 2. Provide the actuarial report that supports the liability.
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