

## Supplemental Information

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### 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.**

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### 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 16, then the subject line would read “**Agy 161, Item #, Due Date July 16, 2015.**” 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 preparer is certifying that all information in the submission is complete and accurate; the reviewer is certifying that the information has been reviewed and is complete and accurate; the preparer and reviewer were not the same individual; and the preparer and reviewer have read and understood the instructions for the submission. If agency staffing does not allow for a different preparer and reviewer, please contact DOA.**

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## Supplemental Information, Continued

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### Submission requirements (Continued)

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

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### Revision requirements

If revisions are made to the supplemental information subsequent to DOA acknowledgement of receipt **and** acceptance of the original submission, 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** tab should be updated with new signatures and dates.

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### Additional requirements

**A fluctuation analysis is required for submissions that affect balances reported in the CAFR. The analysis should compare the reported amounts for the current year and the prior year, and explanations should be provided for any variances exceeding the specified scope. The explanations should quantify the underlying reasons (i.e., management decisions, trend, event) for the change, not just state that the item increased or decreased.**

DOA will notify agencies if any additional information is required.

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## Supplemental Information, Continued

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**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 10, 2015**:

1. Review Footnote 39.B, CONTINGENCIES, page 172 of the 2014 CAFR, and provide a Litigation Representation Letter for items arising before August 10, 2015. 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. **GASBS No. 62**, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, 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 liability has been incurred at the date the 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, **GASBS No. 62** requires a loss contingency to be fully disclosed in the footnotes if the above two conditions are not both met or if an exposure to loss exists in excess of the amount accrued, and 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, or state that such an estimate cannot be made. If the probability of the loss is only remote, then the loss need not be disclosed.

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## Supplemental Information, Continued

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

Submit comments addressing the following items by **August 10, 2015**, continued:

All material pending litigation existing as of June 30, 2015, 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 3, 2015**:

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

Submit the following by **October 8, 2015**:

3. A Litigation Representation Letter for the fiscal year ended June 30, 2015. 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, 2015**:

4. Any updates to the information requested above or written confirmation that there were no changes to the October 8, 2015, information.
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**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 **August 27, 2015**, for statistical purposes:

1. Number of constitutional officers receiving financial support

Submit the following by **September 10, 2015**:

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

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### **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 **August 27, 2015**, for statistical purposes:

1. Number of youth to whom services are provided
- 

### **Department for Aging and Rehabilitative 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 27, 2015**, 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 6, 2015**:

1. Provide the number of retirees and number of other participants that participated in the Line of Duty OPEB program.
2. Provide administrative costs for the Line of Duty OPEB fund 0742.

Submit the following by **September 3, 2015**:

3. Provide the fund/fund detail used to account for administrative costs related to:
    - Agency 162, Funds 0700, 0708, 0721, and 0722, and
    - Agency 997, Funds 0700 and 0757.
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## Supplemental Information, Continued

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**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.**

Submit the following by **July 9, 2015**:

1. DOA will eliminate CARS activity relating to the Virginia Winery Distribution Company (VWDC) since this information will be obtain via a financial statement template, and needs to know where and how the activity has been recorded on CARS. Please provide applicable coding (Fund/fund detail, program, cost code, function, revenue source code, etc.).

Submit the following by **August 27, 2015**, for statistical purposes:

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

Submit the following by **September 3, 2015**:

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, if applicable.

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## Supplemental Information, Continued

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### 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 **August 27, 2015**:

1. Amount of malt beverage tax collected in July 2015
  2. Full accrual basis receivable amount as of June 30, 2015, for the malt beverage tax, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$635,000 **or** a variance greater than \$1.3 million regardless of the percentage change.
  3. Revenue source code numbers that account for the malt beverage tax
  4. Amount that is due to the Literary Fund related to the sale of confiscated liquor and confiscated assets
  5. Amount of bailment inventory for the ABC Enterprise Fund
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### Department of Behavioral Health and Developmental 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 16, 2015**:

1. Revise wording included in the Off-balance Sheet Financial Obligation report provided in a separate communication from DOA.

Submit the following by **August 27, 2015**, for statistical purposes:

2. Number of patients receiving services and the number of operational beds used

Submit the following by **September 3, 2015**:

3. LGIP Summary of Submissions

Submit the following by **January 14, 2016**:

4. Revise wording included in the Off-balance Sheet Financial Obligation report provided in a separate communication from DOA.
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## Supplemental Information, Continued

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**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 by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the "Financial Statement Directives" link.

Submit the following by **August 27, 2015**, for statistical purposes:

2. Number and area of state parks
  3. Number and area of natural areas
  4. Number and area of historical areas
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**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 6, 2015**:

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

Submit the following by **August 13, 2015**:

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

Submit the following by **September 17, 2015**:

3. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Provide a funding breakdown for contractual services/teacher services/other. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General\\_Accounting/Year\\_End\\_Close/Year\\_End\\_Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).
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## Supplemental Information, Continued

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**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 **Fund 0221** by **August 6, 2015**:

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 3, 2015**:

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

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## Supplemental Information, Continued

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**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 by **August 6, 2015**:

1. 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 **August 27, 2015**, for statistical purposes:

2. Total primary and secondary school enrollment

Submit the following by **August 27, 2015**:

3. **Attachment 15**, Federal Schedules
4. **Attachment 22**, Receivables as of June 30

Submit the following by **September 17, 2015**:

5. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General\\_Accounting/Year\\_End\\_Close/Year\\_End\\_Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).
6. Program, sub-program, fund, and amount for locality reimbursements processed as P-vouchers for July and August **and** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$280,000 **or** a variance greater than \$560,000 regardless of the percentage change.
7. When preparing **Attachment 28A**, Government-wide Payables and Other Accruals as of June 30 – CARS Users, the methodology used should be consistent with the approach agreed upon with DOA and APA. For consistency purposes, notify DOA if any modifications have been made to the methodology.

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## Supplemental Information, Continued

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**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 6, 2015**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change.

Submit the following by **August 20, 2015**:

2. Provide a list of state agencies/institutions involved in pollution remediation related projects.

Submit the following by **August 27, 2015**, for statistical purposes:

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

Submit the following by **September 3, 2015**:

5. Provide the fund/fund detail used to account for administrative costs related to Fund 0708.

Submit the following by **September 17, 2015**:

6. Update **Footnote 20**, COMMITMENTS, page 138 of the 2014 CAFR. Revise the footnote disclosure for FY 2015 for wastewater treatment projects, and provide any additional information requested in separate communication(s). Provide the description and amount as of June 30, 2015, related to any other construction or commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Provide a funding breakdown for contractual services/other. For wastewater treatment commitments, please provide a complete listing of ALL commitments, even if less than \$5 million. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General\\_Accounting/Year\\_End\\_Close/Year\\_End\\_Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).

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## Supplemental Information, Continued

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

Submit the following by **October 8, 2015**:

7. If necessary, provide final **Attachment 15 – Federal Schedules Footnotes spreadsheet only**. Also, separately identify the second generation loan amount and provide an explanation for a variance greater than 10% and \$280,000 **or** a variance greater than \$560,000 regardless of the percentage change.

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**Department of Forensic Science**  
*(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 17, 2015**:

1. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Please submit aggregated amounts for all construction projects that add to over \$5 million even if individual projects are below the threshold. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General\\_Accounting/Year\\_End\\_Close/Year\\_End\\_Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).

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**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 **August 27, 2015**, 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

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**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 6, 2015**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change.

Submit the following by **September 17, 2015**:

2. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the 2015 Fiscal Year-End Closing Procedures, located at [http://www.doa.virginia.gov/General Accounting/Year End Close/Year End Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).

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## Supplemental Information, Continued

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**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 27, 2015**:

1. Submit lease information as requested via separate communication from the Department of Accounts. Differentiate between agency, internal service, and enterprise activity.

Submit the following by **September 17, 2015**:

2. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General Accounting/Year End Close/Year End Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).
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**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 **August 27, 2015**, for statistical purposes:

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

Submit the following by **September 17, 2015**:

3. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more, including but not limited to the Water Supply Assistance Grant Fund. Please submit contractually obligated and non-contractually obligated amounts separately. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the 2015 Fiscal Year-End Closing Procedures, located at [http://www.doa.virginia.gov/General Accounting/Year End Close/Year End Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).

Submit the following by **September 24, 2015**:

4. Amount of adjusted P-vouchers by fund, fund detail, and program **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1.5 million **or** a variance greater than \$3.0 million regardless of the percentage change.
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## Supplemental Information, Continued

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### 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.**

Submit the following by **August 27, 2015**:

1. Provide amounts and applicable coding (function, revenue source code, etc.) reported on any attachment submissions for the Agency Fund portion of Fund 0726.
  2. Provide total number of housing units improved through housing programs for the current fiscal year.
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### 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 6, 2015**:

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
    - Benefits Employment System (BES) FY 2015 Enrollment/Income and Premium calculations, including Employee Retirement Insurance Credit (ERIC)
  3. The Plan's 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)
  4. Provide number of retirees in the Pre-Medicare Retiree Healthcare Program.
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## Supplemental Information, Continued

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

Submit the following by **August 20, 2015**:

For the **Local Choice Enterprise Fund**:

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

For the **Workers' Compensation Internal Service Fund**:

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

For the **Health Insurance Fund**:

7. **Attachment 20**, Internal Service Funds – Conversion to Government-wide Statement of Activities, **ONLY** Part 1 – Internal tab, step 3
8. **Attachment 20**, Internal Service Funds – Conversion to Government-wide Statement of Activities, **ONLY** Part 2 – External tab, step 4, to provide amount reported in Step 2 that also represent Accounts Receivable as of June 30 and is included in the Statement of Net Position template.

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 3, 2015**:

9. Schedule of Funding Progress
10. Schedule of Employer Contributions

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## Supplemental Information, Continued

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**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 17, 2015**:

11. **Attachment 11**, Internal Service Fund Financial Statement Template
12. **Attachment 20**, Internal Service Funds – Conversion to Government-wide Statement of Activities. In addition to the attachment, please submit the methodology that was used in Part 3 Conversion to allocate the expenses.
13. **Internal Service Claims Payable** footnote spreadsheet provided in a separate communication from the Department of Accounts and a fluctuation analysis, comparing the current year's amounts to the prior year's amounts with explanations for variances greater than 10% and \$2.2 million **or** greater than \$4.4 million, regardless of the percentage change.

Submit the following by **September 17, 2015**:

14. **Attachment 10**, Enterprise Fund Financial Statement Template (Final including claims payable)
15. **Enterprise Claims Payable** footnote spreadsheet provided in a separate communication from the Department of Accounts and a fluctuation analysis, comparing the current year's amounts to the prior year's amounts with explanations for variances greater than 10% and \$2.2 million **or** greater than \$4.4 million, regardless of the percentage change.
16. 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*.
17. A copy of any changes to the 2014 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.

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## Supplemental Information, Continued

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**Department of  
Juvenile Justice**  
*(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 17, 2015**:

1. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General\\_Accounting/Year\\_End\\_Close/Year\\_End\\_Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).

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## Supplemental Information, Continued

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**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](http://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 **July 27, 2015, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$200,000 **or** a variance greater than \$400,000 regardless of the percentage change:

1. Journal entries for drug rebate cash receipts to include both:
  - Rebates incurred and billed in FY 2013 and prior years
  - Rebates incurred in FY 2014 and billed in FY 2015
2. The journal entry to report federal fund warrants-in-process as federal revenue
3. Any other journal entries that are necessary for proper cash basis presentation
4. Breakdown of the federal and local portions of revenue recorded in the Medicaid Intergovernmental Transfer Fund (Fund 0220) as of June 30, 2015

Submit the following by **August 6, 2015**:

5. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change.

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## Supplemental Information, Continued

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

Submit the following by **August 27, 2015**, for statistical purposes:

6. Number of Medicaid recipients

Submit the following by **September 17, 2015, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$200,000 **or** a variance greater than \$400,000 regardless of the percentage change for **Items 7-12**:

7. Journal entries for the Medicaid claims payable (including add-pay payables)
8. Journal entries for the drug rebate receivables
9. Journal entries for the Temporary Detention Order program claims payable
10. Journal entries for the audit deferrals related to federal audits (please provide separate journal entry for each audit year)
11. Any other journal entries that are necessary for proper modified accrual basis presentation
12. Amount of net payable/receivable recorded in steps 7-10 that relate to the Medicaid Cost Settlement for DBHDS only
13. Additional entries necessary to bring the above entries to full accrual basis of accounting for the Government-wide Statement of Net Position and Statement of Activities
14. For any receivable and payable amounts, provide amounts receivable or payable greater than one year (noncurrent)
15. Revisions to **Footnote 25**, OTHER LIABILITIES, Medicaid Payable and FAMIS Payable, page 146 of the 2014 CAFR

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*Continued on next page*

## Supplemental Information, Continued

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**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 6, 2015**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change.

Submit the following by **September 3, 2015**:

2. Provide the fund/fund detail used to account for administrative costs related to the Mined Land Deposits Fund (Funds 0750, 0751, and 0737) and for Funds 0753 and 0755.

Submit the following for the **Virginia Offshore Wind Development Authority**:

3. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the "Financial Statement Directives" link.

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## Supplemental Information, Continued

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**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 **July 27, 2015**:

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, 2015**:

2. The net motor fuel taxes receivable (net of deposits in transit) at June 30 on the **modified accrual basis** of accounting and a fluctuation analysis, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$490,000 **or** a variance greater than \$1.0 million regardless of the percentage change. 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. Be sure to include the following information:
  - Gross amount
  - Allowance
  - Net Receivable
  - Amount to be collected after June 30, 2016
  -
3. The additional amount necessary to report motor fuel taxes receivable at June 30 on the **full accrual basis** of accounting and a fluctuation analysis, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change. 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.

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## Supplemental Information, Continued

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

Submit the following by **August 27, 2015, continued**, for statistical purposes:

4. Number of Commonwealth vehicles, **excluding** Higher Education vehicles

Submit the following by **September 3, 2015**:

5. Provide the fund/fund detail used to account for administrative costs related to the following Funds: 0715, 0725, 0745, and 0746.
6. For Funds 0715, 0725, 0745, and 0746, GLA 962, provide the purpose of the revenue refund.

Submit to **DOA only** by **September 17, 2015**:

7. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Include ALL software commitments, even if under \$5 million, and provide the specific amount remaining on the contract. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General\\_Accounting/Year\\_End\\_Close/Year\\_End\\_Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).

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**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 3, 2015**:

1. Explanation of variances on the General Fund Preliminary budget/actual statement, original/final budgets, and 2014/2015 actual amounts for MD&A identified by DOA in a separate communication
2. Provide the fund/fund detail used to account for administrative costs related fund 0244, School Efficiency Review – Locally Funded.

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## Supplemental Information, Continued

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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 **August 6, 2015**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change.

Submit the following by **October 15, 2015**:

2. Revisions to **Footnote 20**, COMMITMENTS, Mass Transit Projects, page 138 of the 2014 CAFR, **excluding** payable amounts reported pursuant to the **2015 Fiscal Year-End Closing Procedures, Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates**, or reported on any other attachment.
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**Department of Small Business and Supplier Diversity**  
*(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 27, 2015, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change:

1. FY 2015 employer VRS contributions in object code 1111 for the **Virginia Small Business Financing Authority**

Submit the following by **August 6, 2015**:

2. 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.

Submit the following for the **Virginia Small Business Financing Authority**:

3. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the "Financial Statement Directives" link.
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## Supplemental Information, Continued

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**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 6, 2015**:

1. Provide a copy of the June quarterly cost allocation between Funds 0235, 0239, 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 20, 2015**:

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, 2015, for the electronic distribution system, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$200,000 **or** a variance greater than \$400,000 regardless of the percentage change.

Submit the following by **August 27, 2015**:

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, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$200,000 **or** a variance greater than \$400,000 regardless of the percentage change. 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](http://www.doa.virginia.gov). Click on the "Financial Statement Directives" link.
4. Revisions to the paragraph discussing food stamps in **Footnote 39.A., CONTINGENCIES, Grants and Contracts**, page 172 of the 2014 CAFR

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## Supplemental Information, Continued

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

- Submit the following by **August 27, 2015**, for statistical purposes:
5. Number of households receiving food stamps
  6. Number of households receiving Child Support Enforcement assistance

Submit the following by **September 3, 2015**:

7. Provide the fund/fund detail used to account for administrative costs related to the Child Support Enforcement Fund.
  8. For Fund 0239, GLAs 902 and 962, provide the purpose of the refund.
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**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 **August 27, 2015**, for statistical purposes:

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

Submit the following by **September 3, 2015**:

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

Submit the following by **September 17, 2015**:

5. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually and non-contractually obligated amounts separately. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General\\_Accounting/Year\\_End\\_Close/Year\\_End\\_Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).
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## Supplemental Information, Continued

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**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 by **July 27, 2015**:

1. Provide VITA (Agency 136) with information related to PSAP providers to include monthly payment information and CARS activity. Copy DOA on this correspondence.
2. If Accelerated Sales Tax – RSC 01089 has a balance as of June 30, provide correct tax classifications by revenue source code.

Submit the following by **August 20, 2015**:

3. Provide VITA (Agency 136) with information related to PSAP providers for any accrual activity. Copy DOA on this correspondence.

Submit the following by **August 27, 2015**, 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 3, 2015**:

9. Provide the fund/fund detail used to account for administrative costs related to Funds 0700, 0710, 0727, 0728, and 0745.
10. For Fund 0700, GLA 557, provide the amount that was distributed to localities.

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## Supplemental Information, Continued

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

Submit the following by **September 10, 2015**, continued:

11. Provide modified and full accrual amounts for receivables (including allowance for doubtful accounts), payables, individual and corporate deferred credit. The format and methodology should be consistent with the approach agreed upon with DOA and APA. For consistency purposes, notify DOA if any modifications have been made to the approach/methodology. Provide fluctuation explanations on each submission by line item using the scopes by reporting fund as follows:

**General Fund** variances over 10% and \$650,000 **or** variances greater than \$1.3 million regardless of percentage change.

**Special Revenue Funds** variances greater than 10% and \$280,000 **or** \$560,000 regardless of percentage change.

**Agency Funds** variances greater than 10% and \$200,000 **or** \$400,000 regardless of percentage change.

DOA may request additional information in a separate communication.

Please note the following cutoff dates for these submissions:

July/August Payments – Receivable Submission **August 14, 2015**

August P-vouchers **August 24, 2015**

12. 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.
13. Explanation of variances on the General Fund Preliminary budget/actual statement, original/final budgets, and 2014/2015 actual amounts for Management’s Discussion and Analysis identified by DOA in a separate communication.

**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](http://www.doa.virginia.gov). Click on the “Financial Statement Directives” link.

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## Supplemental Information, Continued

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

Submit the following by **September 21, 2015:**

14. Recap Refunds Reports from Revenue Accounting for July 2015 and August 2015 that identify debt set-off amounts transferred in July and August that were payable as of June 30, 2015
15. Debt set off amounts transferred in July and August 2015 (information comparable to prior year's TAXPIM72 Report)
16. Adjustments made after August for July and August receipts

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## Supplemental Information, Continued

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**Department of  
Veterans  
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 17, 2015:**

1. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General Accounting/Year End Close/Year End Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).

**Jamestown  
Yorktown  
Foundation**  
*(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 17, 2015:**

1. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Please aggregate all project commitments related to the Yorktown Museum Project, including, but not limited to exhibit design services, architecture services, security services, audio/visual and all other commitments related to the project. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General Accounting/Year End Close/Year End Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).

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## Supplemental Information, Continued

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**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 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 6, 2015, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change:

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.

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

5. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the "Financial Statement Directives" link.

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## Supplemental Information, Continued

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**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 27, 2015, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change:

1. FY 2015 employer VRS contributions in object code 1111 for the **Science Museum Gift Shop**

Submit the following by **September 10, 2015** for the **Science Museum of Virginia Foundation, Inc.** and the **Danville Science Center, Inc.:**

2. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the "Financial Statement Directives" link.

Submit audited financial statements for the following when available:

3. **Science Museum of Virginia Foundation, Inc.**
4. **Danville Science Center, Inc.**

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## Supplemental Information, Continued

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**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 3, 2015**:

1. Provide the fund/fund detail used to account for administrative costs related to Funds 0200 and 0700.
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**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 **August 27, 2015**, for statistical purposes:

1. Total number of private and state supported higher education institutions, educators, and students
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*Continued on next page*

## Supplemental Information, Continued

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**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 **August 27, 2015**, 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 **August 27, 2015**, for statistical purposes:

1. Number of prepaid tuition contract holders
  5. Update **Footnote 14**, DERIVATIVES, page 114 of the 2014 CAFR. Revise the footnote disclosure for FY 2015, and provide any additional information requested in separate communication(s).
  3. Submit investment information by **November 16, 2015**, if requested by DOA in a separate communication
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**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 by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the "Financial Statement Directives" link.
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## Supplemental Information, Continued

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**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 by **August 6, 2015**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million, regardless of the percentage change.

Submit the following by **August 27, 2015**:

2. All modified accrual **and** full accrual basis entries for the general fund and all special revenue funds, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$450,000 **or** a variance greater than \$900,000, regardless of the percentage change, for modified accrual entries and explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change for full accrual entries. List full accrual entries separately from modified accrual entries.

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## Supplemental Information, Continued

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

Submit the following by **August 27, 2015, continued**, for MD&A and statistical purposes:

3. 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](http://www.doa.virginia.gov). Click on the “Financial Statement Directives” link.
4. Top 10 employers of the Commonwealth for the current fiscal/calendar year and Top 10 employers for the fiscal/calendar year 9 years prior
5. Number of individuals receiving unemployment benefits at June 30, 2014 and 2015
6. Number of new unemployment claims at June 30, 2014 and 2015
7. Unemployment rate at June 30, 2014 and 2015
8. Average weekly benefit amounts at June 30, 2014 and 2015
9. Average benefit duration at June 30, 2014 and 2015
10. Unemployment compensation payments to state employees during FY 2015

Submit the following by **September 3, 2015**:

11. **Attachment 10**, Enterprise Fund Financial Statement Template

Submit the following by **September 17, 2015**:

12. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the 2015 Fiscal Year-End Closing Procedures, located at [http://www.doa.virginia.gov/General Accounting/Year End Close/Year End Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).
13. **Attachment 22**, Receivables as of June 30
14. Breakdown of IAT amounts and non-IAT amounts included on **Attachment 26, GASBS No. 33** Federal Fund Analysis – Nonreimbursement Grants

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*Continued on next page*

## Supplemental Information, Continued

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### 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 by **August 13, 2015**:

1. Provide breakdown of amounts reported as “due from VITA” on **Attachment 20** by fund detail.

Submit the following by **August 20, 2015**:

2. Update **Footnote 38**, INFORMATION TECHNOLOGY INFRASTRUCTURE PARTNERSHIP – NORTHROP GRUMMAN, page 171-172 of the 2014 CAFR. Revise the footnote disclosure for FY 2015, and provide any additional information requested in separate communication(s).

**Note:** Include remaining amount owed and remaining term of agreement.

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### Virginia Lottery

*(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 27, 2015**, for statistical purposes:

1. Number of tickets sold by game for all games
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## Supplemental Information, Continued

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

1. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the "Financial Statement Directives" link.
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**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 by **August 6, 2015**, including the effects of **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, for any capital assets (e.g., library books, text books, Braille masters, etc.) not capitalized on FAACS, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change:

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 any capital assets not capitalized on FAACS above.
  4. Depreciation expense by function. Total depreciation expense should equal the increases in the accumulated depreciation column.
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## Supplemental Information, Continued

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**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 6, 2015** (or earlier if available):

1. **GASBS No. 68** as amended by **GASBS No. 71** entries for the VRS\*, SPORS, VALORS\*, and JRS single-employer defined benefit pension plan(s) (including the defined benefit portion of the VRS Hybrid Retirement Plan) for FY 2015 to include the following and any other entries as deemed necessary:
  - Net pension liability,
  - Pension expense,
  - Deferred outflows of resources (by category & in total),
  - Deferred inflows of resources (by category & in total), and
  - Beginning net position restatement.

Also, indicate if there are any special funding situations or nonemployer contributing entities as defined in **GASBS No. 68**.

**\*Note:** For VRS and VALORS, also provide the **GASBS No. 68** as amended by **GASBS No. 71** entries by employer (including employer number and employer name).

2. If measurement date is June 30, 2014, provide **GASBS No. 68** entries for the VRS\*, SPORS, VALORS\*, and JRS single-employer defined benefit pension plan(s) (including the defined benefit portion of the VRS Hybrid Retirement Plan) for FY 2015 employer contributions to be reclassified to deferred outflows of resources.

**\*Note:** For VRS and VALORS, also provide the **GASBS No. 68** as amended by **GASBS No. 71** entries by employer (including employer number and employer name).

3. Provide contributions receivable breakdown by plan and agency. Also, provide any significant terms related to the receivables and a description of what gave rise to the receivables.

**Note:** Contributions receivable for the defined contribution portion of the VRS Hybrid Retirement Plan should also include a breakdown by agency.

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## Supplemental Information, Continued

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

Submit the following as soon as available, but no later than **August 6, 2015**, continued:

4. Provide the following information for Line of Duty Death and Disability benefits pursuant to **GASBS No. 43**, **GASBS No. 45**, **GASBS No. 50**, and **GASBS No. 57**:
  - Actuarial report
  - 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)

Submit the following as soon as available, but no later than **September 10, 2015**:

5. GAAP basis draft financial statements, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$3.0 million **or** a variance greater than \$6.0 million regardless of the percentage change
6. Footnote data and required supplementary information to meet the reporting requirements of **GASBS No. 25**, **GASBS No. 27**, **GASBS No. 50**, **GASBS No. 67** and **GASBS No. 68**, for each retirement system incorporating the defined benefit activity of the Hybrid Retirement Plan: 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**, **GASBS No. 45** and **GASBS No. 57**, for the following postretirement benefit programs: Health Care Credit, Group Life Insurance, Sickness and Disability, and Line of Duty.
7. Footnote data required to meet the reporting requirements of **GASBS No. 25**, **GASBS No. 27**, **GASBS No. 50**, **GASBS No. 67** and **GASBS No. 68** for the defined contribution portion of the Hybrid Retirement Plan to include employer and employee contributions and other required disclosures.
8. Footnote data to meet the reporting requirements of **GASBS No. 28**, *Accounting and Financial Reporting for Securities Lending Transactions*
9. Any applicable disclosures required by **GASBS No. 53**, *Accounting and Financial Reporting for Derivative Instruments*, as amended by **GASBS No. 59**, *Financial Instruments Omnibus*, and **GASBS No. 64**, *Derivative Instruments: Application of Hedge Accounting Termination Provisions –an amendment of GASBS No. 53*.

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## Supplemental Information, Continued

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

Submit the 2015 revisions for the following **CAFR footnotes** as soon as available, but no later than **September 10, 2015, continued:**

10. **Footnote 6**, CASH, CASH EQUIVALENTS, AND INVESTMENTS, pages 93-101 of the 2014 CAFR, including Derivative Financial Instruments information
11. **Footnote 7**, RECEIVABLES, pages 102-103 of the 2014 CAFR, including accounts receivable detail and amount to be collected in greater than one year
12. **Footnote 14**, DERIVATIVES, pages 114 -121 of the 2014 CAFR.
13. **Footnote 15**, RETIREMENT AND PENSION SYSTEMS, Sections A through I, pages 122-127 of the 2014 CAFR, updated to incorporate the necessary **GASBS No. 68** requirements
14. **Footnote 16**, OTHER EMPLOYMENT BENEFITS, Group Life Insurance, Virginia Sickness and Disability Program, and Volunteer Firefighters' and Rescue Squad Workers' Fund sections, pages 131-132 of the 2014 CAFR
15. **Footnote 17**, OTHER POSTEMPLOYMENT BENEFITS (OPEB), sections A through D on pages 132-136 of the 2014 CAFR
16. **Footnote 18**, DEFERRED COMPENSATION PLANS, page 136-137 of the 2014 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**
17. **Footnote 20.C.**, COMMITMENTS, amount of VRS Investment commitments, page 139 of the 2014 CAFR
18. **Footnote 24**, ACCOUNTS PAYABLE, accounts payable detail, page 144 of the 2014 CAFR
19. Review **Footnote 25**, OTHER LIABILITIES, pages 144-146 of the 2014 CAFR. Provide Other Liabilities detail amounts to be included in Note 2 on page 145 of the 2014 CAFR.

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## Supplemental Information, Continued

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

Submit the following as soon as available, but no later than **September 10, 2015**, continued:

20. Reconciliation of Cash with the Treasurer of Virginia (GLA 101) to the financial statements
21. **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).
  - **Also provide spreadsheet showing detailed breakdown of all investments for VRS**, including CUSIP number.
22. **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).
  - **Also provide spreadsheet showing detailed breakdown of all investments for Securities Lending**, including CUSIP number.
23. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30 for Virginia Retirement System (VRS) Investment Short Sales, if applicable

For the **Political Appointees Optional Retirement Plan**:

24. Defined contribution plan activity for July 1, 2014, through June 30, 2015
25. Schedule of accumulated plan assets by investment type at June 30, 2015
26. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30

For the **Virginia Supplemental Retirement Plan**:

27. Defined contribution plan activity for July 1, 2014, through June 30, 2015
28. Schedule of accumulated plan assets by investment type at June 30, 2015
29. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30

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## Supplemental Information, Continued

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### Virginia Retirement System

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

Submit the following as soon as available, but no later than **September 10, 2015**, continued:

For the **Firefighters' and Rescue Squad Workers' Service Award Fund**:

30. Analysis of VRS and Wells Fargo activity for July 1, 2014, through June 30, 2015 (including CARS activity for Fund 0736)
31. Schedule of plan assets by investment type at June 30, 2015 (including CARS activity for Fund 0736)
32. Breakdown of contributions paid by member and employer
33. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30

For the **Commonwealth Health Research Board**:

34. Provide information related to investment activity in the format provided in the prior fiscal year, including a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$900,000 **or** greater than \$1.8 million regardless of the percentage change.

For the **School Superintendent Optional Retirement Plan**:

35. Defined contribution plan activity for July 1, 2014, through June 30, 2015
36. Schedule of accumulated plan assets by investment type at June 30, 2015
37. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30
38. 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**.
39. Submit investment information by **November 16, 2015**, if requested by DOA in a separate communication
40. Submit the final audited financial report when available.

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## Supplemental Information, Continued

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### Virginia School for the Deaf and Blind

*(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 9, 2015**:

1. List of all project and cost codes used for Agency Funds.
2. Provide budgeted expenditure and revenue amounts for project and cost codes provided for various reporting funds.

Submit the following by **July 27, 2015**:

3. 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.

Submit the following by **August 6, 2015**:

4. Information regarding the “reserved for student expenses” in the special revenue fund.

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

5. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA’s website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the “Financial Statement Directives” link

Submit the following by **September 17, 2015**:

6. Provide the description and amount as of June 30, 2015, related to any construction or other commitment contracts that aggregate to \$5 million or more. Please submit contractually obligated and non-contractually obligated amounts separately. Please do not submit any amounts that were processed as payables during July or August, using the criteria outlined in the **2015 Fiscal Year-End Closing Procedures**, located at [http://www.doa.virginia.gov/General Accounting/Year End Close/Year End Memo.cfm](http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm).

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## Supplemental Information, Continued

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**Virginia  
Sesquicentennial  
of the American  
Civil War  
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 **Sesquicentennial of the American Civil War Foundation**:

1. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at [www.doa.virginia.gov](http://www.doa.virginia.gov). Click on the "Financial Statement Directives" link.

**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 **July 27, 2015**:

1. Provide DOA with the restricted amount included in Fund 0200.

Submit the following by **August 6, 2015**:

2. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied and a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change.

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## Supplemental Information, Continued

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**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 2015 **Uninsured Employers Fund** by **August 20, 2015, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$2.2 million **or** a variance greater than \$4.4 million regardless of the percentage change:

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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