

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, calendar year, or tax 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 13, then the subject line would read “**Agy 161, Item #, Due Date July 13, 2017.**” 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.**

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, 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 32**, Supplemental Information – Revision Control Log.

Each time a revision is submitted, the **Certification** should be updated with new signatures and dates.

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.

Continued on next page

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 10, 2017**:

1. Review Footnote 38.B, CONTINGENCIES, page 174 of the 2016 CAFR, and provide a Litigation Representation Letter for items arising before August 10, 2017. 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 neither of the above two conditions are 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.

Continued on next page

Supplemental Information, Continued

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

Submit comments addressing the following items by **August 10, 2017**, continued:

All material pending litigation existing as of June 30, 2017, 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 **August 31, 2017**:

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

Submit the following by **October 5, 2017**:

3. A Litigation Representation Letter for the fiscal year ended June 30, 2017. 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 12, 2017**:

4. Any updates to the information requested above or written confirmation that there were no changes to the October 5, 2017, 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 **August 31, 2017**, for statistical purposes:

1. Number of constitutional officers receiving financial support

Submit the following by **September 14, 2017**:

2. Program, sub-program, fund, and amount for locality reimbursements processed as payables during July or August, using the criteria outlined in the **2017 Fiscal Year-End Closing Procedures**, located at http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm.
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Supplemental Information, Continued

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 31, 2017**, 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 3, 2017**:

1. Provide administrative costs for the Line of Duty OPEB fund 07420.

Submit the following by **August 31, 2017**:

2. Provide the fund used to account for administrative costs related to:
 - Business Unit 16200, Funds 07162, 07082, 07210, and 07220, and
 - Business Unit 99700, Funds 07997 and 07570.
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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.

Submit the following by **July 13, 2017**:

1. DOA will eliminate Cardinal activity relating to the Virginia Winery Distribution Company (VWDC) since this information will be obtained via a financial statement template, and needs to know where and how the activity has been recorded on Cardinal. Please provide applicable coding (fund, program, cost center, department, function, account, etc.).

Submit the following by **August 31, 2017**, for statistical purposes:

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

Submit the following by **August 31, 2017**:

4. Provide the fund used to account for administrative costs related to the Consumer Services Fund and the Contested Pesticide Penalties Fund.
 5. For Fund 07081, Account 40XXXXXX, provide the purpose of any debits to revenue, if applicable.
-

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 10, 2017**:

1. Amount and line item where seized assets are reported on **Attachment 10**
2. Detailed information for **GASBS No. 68** entries included on **Attachment 10** – Enterprise Fund Financial Statement Template, in a separate communication provided by DOA.

Submit the following by **August 31, 2017**:

3. Amount of malt beverage tax collected in July 2017
 4. Full accrual basis receivable amount as of June 30, 2017, 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 \$568,000 **or** a variance greater than \$1.1 million regardless of the percentage change.
 5. Cardinal revenue account that represents the malt beverage tax
 6. Amount that is due to the Literary Fund related to the sale of confiscated liquor and confiscated assets
 7. Amount of bailment inventory for the ABC Enterprise Fund8.
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Supplemental Information, Continued

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 13, 2017**:

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

Submit the following by **August 31, 2017**, for statistical purposes:

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

Submit the following by **August 31, 2017**:

3. LGIP Summary of Submissions

Submit the following by **September 14, 2017**:

4. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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, August, or September in Cardinal using the criteria outlined in the **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates** or will be reported on any directive submissions.

Submit the following by **January 11, 2018**:

5. 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

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. Click on the "Financial Statement Directives" link.

Submit the following by **August 31, 2017**, for statistical purposes:

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

Submit the following by **September 14, 2017**:

5. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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, August, or September in Cardinal using the criteria outlined in the [Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates](#) or will be reported on any directive submissions.

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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 10, 2017**:

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

Submit the following by **August 17, 2017**:

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

Submit the following by **September 14, 2017**:

3. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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, August, or September in Cardinal using the criteria outlined in the **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates** or will be reported on any directive submissions.

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 by **August 3, 2017** for **Fund 02210**:

1. If Project Code CJS98000 is reported on any attachment submissions, submit the amounts and applicable coding (account, function, **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 by **August 31, 2017** for **Fund 02210**:

2. Provide the fund used to account for administrative costs.
3. For Project Code CJS98000, Account 40XXXXX, provide the purpose of the debit to revenue

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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 by **August 3, 2017**:

1. Submit the year-end LGIP activity by Cardinal account, fund, and project for business unit 20100. DOA records LGIP from account histories provided by Treasury and therefore needs to eliminate LGIP recorded on Cardinal.

Submit the following by **August 31, 2017**, for statistical purposes:

2. Total primary and secondary school enrollment

Submit the following by **August 31, 2017**:

3. **Attachment 15** – Federal Schedules
4. **Attachment 21** – Receivables as of June 30

Submit the following by **September 14, 2017**:

5. Program, sub-program, fund, and amount for locality reimbursements processed as payables during July or August, using the criteria outlined in the **2017 Fiscal Year-End Closing Procedures**, located at http://www.doa.virginia.gov/General_Accounting/Year_End_Close/Year_End_Memo.cfm and a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$568,000 or a variance greater than \$1.1 million regardless of the percentage change.

Submit the following by **October 12, 2017**:

6. When preparing **Attachment 29**, Government-wide Payables and Other Accruals as of June 30, the methodology used should be consistent with the approach agreed upon with DOA.
7. Additional Receivables file related to **Attachment 21** – Receivables as of June 30

Submit the following by **November 16, 2017**, for statistical purposes:

8. Revisions to the total primary and secondary school enrollment previously provided in Item 2.

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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 10, 2017**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, and **GASBS No. 72**, *Fair Value Measurement and Application*, requested in a separate communication from the Department of Accounts. **GASBS No. 72** requires the following types of items received to be reported at acquisition value: donated capital assets, donated works of art, historical treasures, and similar assets, and capital assets received in a service concession arrangement. 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 \$4.2 million **or** a variance greater than \$8.4 million regardless of the percentage change.

Submit the following by **August 17, 2017**:

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

Submit the following by **August 31, 2017**, for statistical purposes:

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

Submit the following by **August 31, 2017**:

5. Provide the fund used to account for administrative costs related to Fund 07083.

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Supplemental Information, Continued

**Department of
Environmental
Quality**
(continued)
*(see submission /
revision
requirements at
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Submit the following by **September 14, 2017**:

6. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. Revise the footnote disclosure for FY 2017 for wastewater treatment projects, and provide any additional information requested in separate communication(s). For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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/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, August, or September in Cardinal using the criteria outlined in the **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates** or will be reported on any directive submissions.

7. Provide commitment amounts for FY 2017 reimbursement claims for cleanup of leaking underground storage tanks, and provide any additional information requested in separate communication(s). Please submit contractually obligated and non-contractually obligated amounts separately. Please do not submit any amounts that were processed as payables during July, August, or September in Cardinal using the criteria outlined in the **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates** or will be reported on any directive submissions.

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Supplemental Information, Continued

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

Submit the following by **October 5, 2017**:

8. 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 \$568,000 **or** a variance greater than \$1.1 million regardless of the percentage change.

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 14, 2017**:

1. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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, August, or September in Cardinal using the criteria outlined in the **[Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates](#)** or will be reported on any directive submissions.

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Supplemental Information, Continued

**Department of
Game and
Inland
Fisheries**

*(see submission /
revision
requirements at
the beginning of
the
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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 10, 2017**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, and **GASBS No. 72**, *Fair Value Measurement and Application*, requested in a separate communication from the Department of Accounts. **GASBS No. 72** requires the following types of items received to be reported at acquisition value: donated capital assets, donated works of art, historical treasures, and similar assets, and capital assets received in a service concession arrangement. 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 \$4.2 million **or** a variance greater than \$8.4 million regardless of the percentage change.

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Supplemental Information, Continued

**Department of
General
Services**
*(see submission /
revision
requirements at
the beginning of
the
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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 1, 2017**:

1. Information regarding the Innovation and Entrepreneurship Investment Authority's (IEIA) property surplus disposal as of June 30, 2017, including date of disposal, ownership as of disposal date (IEIA or DGS), amount(s), and coding of the transactions on Cardinal. If the disposal has not taken place, the expected date of the disposal.

Submit the following by **August 31, 2017**:

2. 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 14, 2017**:

3. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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, August, or September in Cardinal using the criteria outlined in the [Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates](#) or will be reported on any directive submissions.

Submit the following by **October 26, 2017**:

4. Provide FY2017 vehicle salvage settlement amounts credited back to agencies during FY2017. Format the information to provide agency number, agency name, pool identification number, and vehicle salvage settlement amounts credited to the agency for each occurrence of a positive settlement.

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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 **August 31, 2017**, for statistical purposes:

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

Submit the following by **September 14, 2017**:

3. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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 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, August, or September in Cardinal using the criteria outlined in the [Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates](#) or will be reported on any directive submissions.

Submit the following by **September 18, 2017**:

4. **Attachment 21** – Receivables as of June 30

Submit the following by **September 21, 2017**:

5. Amount of adjusted payables by fund and program **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$568,000 **or** a variance greater than \$1.1 million regardless of the percentage change.

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Supplemental Information, Continued

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 31, 2017**:

1. Provide amounts and applicable coding (function, account, etc.) reported on any attachment submissions for the Agency Fund portion of Fund 07260.

Submit the following by **August 31, 2017**, for statistical purposes:

2. Provide total number of housing units improved through housing programs for the current fiscal year, for statistical purposes.
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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 10, 2017**:

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. 45**:

2. Employer's actual contribution to the plan
 - FY 2017 Early Retirees Gain/Loss Statement based on Benefits Employment System (BES) FY 2017 Enrollment/Income and Premium calculations
 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

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

Submit the following by **August 17, 2017**:

For the **Local Choice Enterprise Fund**:

5. **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**:

6. **Attachment 11** – Internal Service Fund Financial Statement Template (complete except for claims payable)

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

7. **Attachment 19** – Internal Service Funds – Conversion to Government-wide Statement of Activities, **ONLY** Part 1 – Internal tab, step 3

For the **Health Insurance Fund**:

8. **Attachment 19** – Internal Service Funds – Conversion to Government-wide Statement of Activities, **ONLY** Part 1 – Internal tab, step 3
9. **Attachment 19** – 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 by **August 31, 2017**, the mutually agreed upon footnote data and required supplementary information for the **Pre-Medicare Retiree Healthcare OPEB** to comply with **GASBS No. 45**:

10. Schedule of Funding Progress
11. 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
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Information
section)*

- Submit the following by **September 14, 2017** for the **Workers' Compensation Internal Service Fund** and the **Health Insurance Fund**:
12. **Attachment 11** – Internal Service Fund Financial Statement Template (Final including claims payable)
 13. **Attachment 19** – 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.
 14. **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 \$435,000 **or** greater than \$870,000, regardless of the percentage change.

Submit the following by **September 14, 2017** for the **Local Choice Enterprise Fund**:

15. **Attachment 10** – Enterprise Fund Financial Statement Template (Final including claims payable)
16. **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 \$423,000 **or** greater than \$846,000, regardless of the percentage change.
17. 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*.
18. A copy of the 2016 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.

Submit the following by **November 16, 2017**:

19. To facilitate the implementation of **GASBS No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, provide sample footnote and Required Supplementary information for the Pre-Medicare Retiree Health Insurance Other Post-employment benefit plan.

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Supplemental Information, Continued

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 account. Click on the "Financial Statement Directives" link.

Submit the following by **July 24, 2017, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$568,000 **or** a variance greater than \$1.1 million regardless of the percentage change:

1. Journal entries for drug rebate cash receipts to include both:
 - Rebates incurred and billed in FY 2015 and prior years
 - Rebates incurred in FY 2016 and billed in FY 2017
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 02207) as of June 30, 2017

Submit the following by **August 10, 2017**:

5. Capital asset information, including information required by **GASBS No. 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries**, **GASBS No. 51, Accounting and Financial Reporting for Intangible Assets**, and **GASBS No. 72, Fair Value Measurement and Application**, requested in a separate communication from the Department of Accounts. **GASBS No. 72** requires the following types of items received to be reported at acquisition value: donated capital assets, donated works of art, historical treasures, and similar assets, and capital assets received in a service concession arrangement. 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 \$4.2 million **or** a variance greater than \$8.4 million regardless of the percentage change.

Continued on next page

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 **August 31, 2017**, for statistical purposes:

6. Number of Medicaid recipients

Submit the following by **September 14, 2017, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$568,000 **or** a variance greater than \$1.1 million 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 Items 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 149 of the 2016 CAFR

Submit the following by **October 16, 2017:**

16. Provide any revisions needed to previous submissions resulting from communications/audits.

Continued on next page

Supplemental Information, Continued

**Department of
Military Affairs**
*(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 14, 2017:**

1. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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, August, or September in Cardinal using the criteria outlined in the [Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates](#) or will be reported on any directive submissions.

Continued on next page

Supplemental Information, Continued

**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 10, 2017**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, and **GASBS No. 72**, *Fair Value Measurement and Application*, requested in a separate communication from the Department of Accounts. **GASBS No. 72** requires the following types of items received to be reported at acquisition value: donated capital assets, donated works of art, historical treasures, and similar assets, and capital assets received in a service concession arrangement. 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 \$4.2 million **or** a variance greater than \$8.4 million regardless of the percentage change.

Submit the following by **August 31, 2017**:

2. Provide the fund used to account for administrative costs related to the Mined Land Deposits Fund (Funds 07500, 07510, and 07370) and for Funds 07530 and 07551.

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. Click on the "Financial Statement Directives" link.

Continued on next page

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 **July 24, 2017**:

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

Submit the following by **July 31, 2017**:

2. Provide multi-year vehicle registration amounts for all revenue accounts for the prior and current year. The information provided should at least include agency, fund, and account information for years 2 and 3 using the receiving agency coding. The format and methodology should be consistent with the approach agreed upon with DOA. For consistency purposes, notify DOA if any modifications have been made to the approach/methodology.

Submit the following by **August 31, 2017 to DOA and to VDOT**:

3. 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 \$871,000 **or** a variance greater than \$1.7 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 Funds 04710 and 04711 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, 2018
4. 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 \$4.2 million **or** a variance greater than \$8.4 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 Funds 04710 and 04711 that is allocated to VDOT, Virginia Port Authority, Department of Rail and Public Transportation, and the Department of Aviation.

Continued on next page

Supplemental Information, Continued

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

Submit the following by **August 31, 2017**, for statistical purposes:

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

Submit the following by **August 31, 2017**:

6. Provide the fund used to account for administrative costs related to the following Funds: 07155, 07251, 07450, and 07460.
7. Provide total decreases and increases for agency funds 07155, 07251, 07450, and 07460 to replace information previously obtained by using CARS GLAs 961 and 962. Include Agency 530 with the 07460 data.

Submit the following by **September 14, 2017** to **DOA only**:

8. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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, August, or September in Cardinal using the criteria outlined in the **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates** or will be reported on any directive submissions.

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 14, 2017**:

1. Explanation of variances on the General Fund Preliminary budget/actual statement, original/final budgets, and 2016/2017 actual amounts for MD&A identified by DOA in a separate communication

Continued on next page

Supplemental Information, Continued

**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 10, 2017**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, and **GASBS No. 72**, *Fair Value Measurement and Application*, requested in a separate communication from the Department of Accounts. **GASBS No. 72** requires the following types of items received to be reported at acquisition value: donated capital assets, donated works of art, historical treasures, and similar assets, and capital assets received in a service concession arrangement. 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 \$4.2 million **or** a variance greater than \$8.4 million regardless of the percentage change.

Submit the following by **October 12, 2017**:

2. Revisions to **Footnote 20**, COMMITMENTS, Mass Transit Projects, page 140 of the 2016 CAFR, **excluding** payable amounts reported pursuant to the **2017 Fiscal Year-End Closing Procedures**, **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates**, or reported on any other directive submissions. Please do not submit any amounts that were processed as payables during July, August, or September in Cardinal using the criteria outlined in the **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates** or will be reported on any directive submissions.

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Supplemental Information, Continued

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 24, 2017**, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$4.2 million **or** a variance greater than \$8.4 million regardless of the percentage change:

1. FY 2017 employer VRS contributions in account 5011110 for the **Virginia Small Business Financing Authority**

Submit the following by **August 3, 2017**:

2. If Project Code SBD73001 (Fund 02350) is reported on any attachment submissions, submit the amounts and applicable coding (account, function, **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. Click on the "Financial Statement Directives" link.

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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 5, 2017**:

1. Provide a copy of the June quarterly cost allocation between Funds 02353, 02390, and 10000 and confirmation that this allocation has been recorded in Cardinal. If the cost allocation has not been recorded in Cardinal, please provide the date it will be keyed.

Submit the following by **August 17, 2017**:

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, 2017, 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 \$568,000 **or** a variance greater than \$1.1 million regardless of the percentage change.

Submit the following by **August 31, 2017**:

3. For all funds, provide Due to/Due from entries by fund, 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 \$568,000 **or** a variance greater than \$1.1 million 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. Click on the "Financial Statement Directives" link.
4. Revisions to the paragraph discussing food stamps in **Footnote 38.A., CONTINGENCIES, Grants and Contracts**, page 174 of the 2016 CAFR
5. Provide the fund used to account for administrative costs related to the Child Support Enforcement Fund.
6. For Fund 02390, provide the purpose of the credits to account 50XXXXXX and debits to account 40XXXXXX.

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Supplemental Information, Continued

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

Submit the following by **August 31, 2017**, for statistical purposes:

7. Number of households receiving food stamps
8. Number of households receiving Child Support Enforcement assistance

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 31, 2017**, for statistical purposes:

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

Submit the following by **August 31, 2017**:

4. Provide the fund used to account for administrative costs related to Fund 07331.

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Supplemental Information, Continued

**Department of
Taxation**
*(see submission /
revision
requirements at
the beginning of
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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 **June 1, 2017**:

1. Provide the information necessary to comply with the reporting requirements for **GASBS No. 77**, *Tax Abatement Disclosures*.

Submit the following by **July 24, 2017**:

2. Provide VITA (Agency 136) with information related to PSAP providers to include monthly payment information and Cardinal activity. Copy DOA on this correspondence.
3. If Accelerated Sales Tax – Account 4001089 has a balance as of June 30, provide correct tax classifications by account.

Submit the following by **August 31, 2017**, 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 **August 31, 2017**:

9. Provide the fund used to account for administrative costs related to Funds 07161, 07101, 07270, 07280, 07450, and 07520.
10. For Fund 07161, Account 220557, provide the amount that was distributed to localities.

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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 14, 2017**:

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. 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 \$1.2 million **or** variances greater than \$2.4 million regardless of percentage change.

Special Revenue Funds variances greater than 10% and \$568,000 **or** \$1.1 million regardless of percentage change.

Agency Funds variances greater than 10% and \$484,000 **or** \$1.0 million 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 11, 2017**
August Payables **August 21, 2017**

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 2016/2017 actual amounts for Management’s Discussion and Analysis identified by DOA in a separate communication.

Note: When preparing information for non-tax revenue account 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.

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Supplemental Information, Continued

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

Submit the following by **September 18, 2017**:

14. Recap Refunds Reports from Revenue Accounting for July 2017 and August 2017 that identify debt set-off amounts transferred in July and August that were payable as of June 30, 2017
15. Debt set off amounts transferred in July and August 2017 (information comparable to prior year's TAXPIM72 Report)
16. Adjustments made after August for July and August receipts
17. AST Deferred Revenue collected in FY 2017, exceeding June liability
18. Actual Sales and Use Tax payments received in July and August 2017

Submit the following by **September 19, 2017**:

19. Provide monthly reconciliation information related to PSAP providers for any accrual activity for July and August.

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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 information by **August 10, 2017**, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, and **GASBS No. 72**, *Fair Value Measurement and Application*, for any library books not capitalized on FAACS, **including** a fluctuation analysis which compares the current year and prior year amounts. **GASBS No. 72** requires the following types of items received to be reported at acquisition value: donated capital assets, donated works of art, historical treasures, and similar assets, and capital assets received in a service concession arrangement. 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 \$4.2 million **or** a variance greater than \$8.4 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. Cardinal 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. Click on the "Financial Statement Directives" link.

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Supplemental Information, Continued

**Office of
Children's
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 31, 2017**, for statistical purposes:

1. Number of youth to whom services are provided

**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 24, 2017**, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$4.2 million **or** a variance greater than \$8.4 million regardless of the percentage change:

1. FY 2017 employer VRS contributions in account 5011110 for the **Science Museum Gift Shop**

Submit the following 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. 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

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 **July 13, 2017**:

1. All Off Cardinal Activity, including expenditures and revenue, for the National Regulatory Conference

Submit the following by **August 31, 2017**:

2. Provide the fund used to account for administrative costs related to Funds 02171 and 07171.
-

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 31, 2017**, for statistical purposes:

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

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 31, 2017**, for statistical purposes:

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

Continued on next page

Supplemental Information, Continued

**Virginia
College Savings
Plan
(Virginia529)**
*(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 10, 2017**:

1. Detailed information for **GASBS No. 68** entries included on **Attachment 10** – Enterprise Fund Financial Statement Template, in a separate communication provided by DOA.
2. Provide spreadsheet showing detailed breakdown of all investments for VCSP, including CUSIP number

Submit the following by **August 31, 2017**, for statistical purposes:

3. Number of prepaid tuition contract holders

Submit the following by **August 31, 2017**:

4. Update **Footnote 14, DERIVATIVES**, page 117-118 of the 2016 CAFR in compliance with **GASBS No. 53** as amended by **GASBS No. 59**, **GASBS No. 64**, and **GASBS No. 72**. Revise the footnote disclosure for FY 2017, and provide any additional information requested in separate communication(s). Ensure all applicable **GASBS No. 72** disclosures are included within the footnote.
5. Submit investment information by **November 13, 2017**, if requested by DOA in a separate communication

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Supplemental Information, Continued

12.

**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. Click on the "Financial Statement Directives" link.

**Virginia
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 31, 2017**, 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)

Continued on next page

Supplemental Information, Continued

8.

**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 10, 2017**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, and **GASBS No. 72**, *Fair Value Measurement and Application*, requested in a separate communication from the Department of Accounts. **GASBS No. 72** requires the following types of items received to be reported at acquisition value: donated capital assets, donated works of art, historical treasures, and similar assets, and capital assets received in a service concession arrangement. 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 \$4.2 million **or** a variance greater than \$8.4 million regardless of the percentage change.

Submit the following by **August 31, 2017**:

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 \$568,000 **or** a variance greater than \$1.1 million, regardless of the percentage change, for modified accrual entries and explanations for variances greater than 10% and \$4.2 million **or** a variance greater than \$8.4 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

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

Submit the following by **August 31, 2017, 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. 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, 2016 and 2017
6. Number of new unemployment claims at June 30, 2016 and 2017
7. Unemployment rate at June 30, 2016 and 2017
8. Average weekly benefit amounts at June 30, 2016 and 2017
9. Average benefit duration at June 30, 2016 and 2017
10. Unemployment compensation payments to state employees during FY 2017

Submit the following by **September 11, 2017**:

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

Submit the following by **September 14, 2017**:

12. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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, August, or September in Cardinal using the criteria outlined in the **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates** or will be reported on any directive submissions.

Submit the following by **September 18, 2017**:

13. **Attachment 21** – Receivables as of June 30
14. **Attachment 27** – **GASBS No. 33** Federal Fund Analysis – Non-reimbursement Grants
15. Breakdown of interagency and non-interagency Receivable/Payable amounts included on **Attachment 27** – **GASBS No. 33** Federal Fund Analysis – Non-reimbursement Grants

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Supplemental Information, Continued

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 10, 2017**:

1. Provide agency workpapers used to complete **Attachment 10** – Enterprise Fund Financial Statement Template, in an Excel format.

Submit the following by **August 17, 2017**:

2. Provide breakdown of amounts reported as “due from VITA” on **Attachment 19** by fund.

Submit the following by **August 31, 2017**:

3. Update **Footnote 37**, INFORMATION TECHNOLOGY INFRASTRUCTURE PARTNERSHIP – NORTHROP GRUMMAN, page 173-174 of the 2016 CAFR. Revise the footnote disclosure for FY 2017, and provide any additional information requested in separate communication(s).

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

Submit the following by **November 1, 2017**:

4. Provide certification to DOA that all required audit reports have been provided directly to the APA.
-

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 10, 2017**:

1. **Attachment 10** – Enterprise Fund Financial Statement Template
2. Detailed information for **GASBS No. 68** entries included on **Attachment 10** – Enterprise Fund Financial Statement Template, in a separate communication provided by DOA.

Submit the following by **August 31, 2017**, for statistical purposes:

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

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 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. Click on the "Financial Statement Directives" link.
-

**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 10, 2017**, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, and **GASBS No. 72**, *Fair Value Measurement and Application*, for any library books not capitalized on FAACS, **including** a fluctuation analysis which compares the current year and prior year amounts. **GASBS No. 72** requires the following types of items received to be reported at acquisition value: donated capital assets, donated works of art, historical treasures, and similar assets, and capital assets received in a service concession arrangement. 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 \$4.2 million **or** a variance greater than \$8.4 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. Cardinal 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

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.

Supplemental information, including CAFR footnote revisions, provided should incorporate any changes needed to comply with all applicable GASB pronouncements.

Submit the following by **August 3, 2017** (or earlier if available):

1. Using a measurement date of June 30, 2016, 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 2017 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.

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** entries by employer (including employer number and employer name) as well as aggregate entry by plan.

2. Using a measurement date as of June 30, 2016, 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 2017 employer contributions to be reclassified to deferred outflows of resources.

***Note:** For VRS and VALORS, also provide the **GASBS No. 68** entries by employer (including employer number and employer name) as well as aggregate entry by plan.

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Supplemental Information, Continued

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

Submit the following by **August 3, 2017** (or earlier if available), continued:

3. Provide the following information for Group Life Insurance, Health Insurance Credit (including state-funded plans), Virginia Sickness and Disability Program, and Line of Duty Death and Disability benefits pursuant to **GASBS No. 45**, **GASBS No. 50**, **GASBS No. 57**, and **GASBS No. 74**:
 - 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)
4. Provide the number of retirees and number of other participants that participated in the Line of Duty OPEB program as of June 30, 2017.

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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 as soon as available, but no later than **September 7, 2017**:

5. 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 be set out separately from the defined benefit contributions receivable and should also include a breakdown by agency.

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. 45**, **GASBS No. 57**, and **GASBS No. 74** 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*.

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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 2017 revisions for the following **DOA CAFR footnotes** as soon as available, but no later than **September 7, 2017, continued:**
9. **Footnote 7, RECEIVABLES**, pages 104-105 of the 2016 CAFR, including accounts receivable detail and amount to be collected in greater than one year
 10. **Footnote 15, RETIREMENT AND PENSION SYSTEMS**, Sections A through J, pages 125-132 of the 2016 CAFR, incorporating the necessary **GASBS No. 68** requirements and mutually agreed upon modifications.
 11. **Footnote 16, OTHER EMPLOYMENT BENEFITS**, Group Life Insurance, Virginia Sickness and Disability Program, and Volunteer Firefighters' and Rescue Squad Workers' Fund sections, pages 134-135 of the 2016 CAFR incorporating the necessary **GASBS No. 74** requirements and mutually agreed upon modifications.
 12. **Footnote 17, OTHER POSTEMPLOYMENT BENEFITS (OPEB)**, sections A through D on pages 135-139 of the 2016 CAFR incorporating the necessary **GASBS No. 74** requirements and mutually agreed upon modifications.
 13. **Footnote 18, DEFERRED COMPENSATION PLANS**, page 139-140 of the 2016 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**
 14. **Footnote 20.C., COMMITMENTS**, amount of VRS Investment commitments, page 141 of the 2016 CAFR
 15. **Footnote 24, ACCOUNTS PAYABLE**, accounts payable detail, page 146 of the 2016 CAFR
 16. Review **Footnote 25, OTHER LIABILITIES**, page 147-149 of the 2016 CAFR. Provide Other Liabilities detail amounts to be included in Note 3 on page 148 of the 2016 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 as soon as available, but no later than **September 7, 2017**, continued:

Note: A new **Attachment 23a** –Schedule of Cash, Cash Equivalents, and Investments as of June 30 file will be provided to VRS in a separate communication. This file should be used for the items below.

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

17. Defined contribution plan activity for July 1, 2016, through June 30, 2017
18. Schedule of accumulated plan assets by investment type at June 30, 2017
19. **Attachment 23a** – Schedule of Cash, Cash Equivalents, and Investments as of June 30

For the **Virginia Supplemental Retirement Plan:**

20. Defined contribution plan activity for July 1, 2016, through June 30, 2017
21. Schedule of accumulated plan assets by investment type at June 30, 2017
22. **Attachment 23a** – Schedule of Cash, Cash Equivalents, and Investments as of June 30

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

23. Defined contribution plan activity for July 1, 2016, through June 30, 2017
24. Schedule of accumulated plan assets by investment type at June 30, 2017
25. **Attachment 23a** – Schedule of Cash, Cash Equivalents, and Investments as of June 30

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

26. Analysis of VRS and Wells Fargo activity for July 1, 2016, through June 30, 2017 (including Cardinal activity for Fund 07360)
27. Schedule of plan assets by investment type at June 30, 2017 (including Cardinal activity for Fund 07360)
28. Breakdown of contributions paid by member and employer

For the **Commonwealth Health Research Board:**

29. Analysis of VRS and Wells Fargo activity for July 1, 2016, through June 30, 2017 (including Cardinal activity for Fund 07271)

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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 as soon as available, but no later than **September 7, 2017**, continued:

For the **Commonwealth's Attorneys Training Fund**:

30. Analysis of VRS activity for July 1, 2016, through June 30, 2017 (including Cardinal activity for Fund 07553)

Submit the following as soon as available, but no later than **September 21, 2017**:

31. 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 \$4.5 million or a variance greater than \$9.0 million regardless of the percentage change.
32. Reconciliation of Cash with the Treasurer of Virginia (Account 101010) to the financial statements
33. **Attachment 23a** – Schedule of Cash, Cash Equivalents, and Investments as of June 30 for the **VRS Pooled Investment Account** containing the 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)
34. **Attachment 23a** – Schedule of Cash, Cash Equivalents, and Investments as of June 30 for both the **Hybrid Plan 401(a)** and **Hybrid Plan 457**
- **Also provide spreadsheet showing detailed breakdown of all investments for VRS, including CUSIP number.**
 - **Provide internal Cash and Investment Reconciliation of Attachment 23a – Schedule of Cash, Cash Equivalents, and Investments as of June 30.**
35. Any applicable disclosures required by **GASBS No. 53**, *Accounting and Financial Reporting for Derivative Instruments*, as amended by **GASBS No. 59**, *Financial Instruments Omnibus*, **GASBS No. 64**, *Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASBS No. 53*, and **GASBS No. 72**, *Fair Value Measurement and Application*.
36. **Footnote 14**, DERIVATIVES, pages 117-124 of the 2016 CAFR. This should include all applicable **GASBS No. 72** disclosures.
37. **Footnote 6**, CASH, CASH EQUIVALENTS, AND INVESTMENTS, pages 93-103 of the 2016 CAFR, including Derivative Financial Instruments information

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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 as soon as available, but no later than **September 21, 2017**, continued:

38. **Attachment 23a** – Schedule of Cash, Cash Equivalents, and Investments as of June 30 for **Securities Lending Collateral for the VRS Pooled Investment Account** containing the 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.**
39. **Attachment 23a** – Schedule of Cash, Cash Equivalents, and Investments as of June 30 for **Short Sales for the VRS Pooled Investment Account**, if applicable.
40. Submit the final audited financial report as soon as available.
41. Submit investment information by **November 13, 2017**, if requested by DOA in a separate communication

General Comments:

42. Ensure information requested in **Attachment 23a** – 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 23a**.

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Supplemental Information, Continued

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 14, 2017**:

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

Submit the following by **July 24, 2017**:

3. DOA will eliminate Department 221500 for Fund 02218, 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, account, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.

Submit the following by **August 10, 2017**:

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. Click on the “Financial Statement Directives” link.

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Supplemental Information, Continued

**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. Click on the "Financial Statement Directives" link.

**Virginia
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 by **August 17, 2017**, for the FY 2017 **Uninsured Employers Fund including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$4.2 million **or** a variance greater than \$8.4 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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Supplemental Information, Continued

**Wilson
Workforce and
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 24, 2017**:

1. Provide DOA with the restricted amount included in Fund 02203.

Submit the following by **August 10, 2017**:

2. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, and **GASBS No. 72**, *Fair Value Measurement and Application*, requested in a separate communication from the Department of Accounts. **GASBS No. 72** requires the following types of items received to be reported at acquisition value: donated capital assets, donated works of art, historical treasures, and similar assets, and capital assets received in a service concession arrangement. 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 \$4.2 million **or** a variance greater than \$8.4 million regardless of the percentage change.

Submit the following by **September 14, 2017**:

3. Update **Footnote 20**, COMMITMENTS, page 140 of the 2016 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2017, related to any other 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, August, or September in Cardinal using the criteria outlined in the **[Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates](#)** or will be reported on any directive submissions.
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