

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 9, then the subject line would read “**Agy 161, Item #, Due Date July 9, 2020.**” 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 and
Department of
Law**

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

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

Submit the following by **August 6, 2020**:

1. Provide details for amounts moved from escrow to other funds during fiscal year (FY) 2020, including the receiving fund, date of transfer, amount, and indicate if any amounts were received and recorded in Cardinal prior to FY 2020.

Submit comments addressing the following items by **August 7, 2020**:

2. Review Footnote 40.B, CONTINGENCIES, page 192 of the 2019 CAFR, and provide a Litigation Representation Letter for items arising before August 7, 2020. 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 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 and Department of Law
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit comments addressing the following items by **August 7, 2020**, continued:

All material pending litigation existing as of June 30, 2020, 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 **October 1, 2020**:

3. A Litigation Representation Letter for the fiscal year ended June 30, 2020. This letter must identify pending or threatened litigation that would result in a material loss, \$5 million or more, significant enough to disclose in the Commonwealth's financial statements or accompanying notes.

Submit the following by **December 9, 2020**:

4. Any updates to the information requested above or written confirmation that there were no changes to the October 1, 2020, information.
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Children's Services Act
(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 **October 15, 2020**, for statistical purposes:

1. Number of youth to whom services are provided.
-

Continued on next page

Supplemental Information, Continued

Compensation Board

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

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

Submit the following by **August 27, 2020**, for statistical purposes:

1. Number of constitutional officers receiving financial support

Submit the following by **September 10, 2020**:

2. Program, sub-program, fund, and amount for locality reimbursements processed as payables during July or August, using the criteria outlined in the **2020 Fiscal Year-End Closing Procedures**, located at www.doa.virginia.gov/reference/generalAccounting/yearend.shtml and a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$972,000 **or** a variance greater than \$1.9 million regardless of the percentage change.
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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 **September 10, 2020**, for statistical purposes:

1. Number of Medicare recipients
 2. Provide covered-employee payroll as defined in **GASBS No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the Wilson Workforce and Rehabilitation Center employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.
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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 9, 2020**:

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 27, 2020**, for statistical purposes:

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

Continued on next page

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 9, 2020**:

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

Submit the following by **August 13, 2020**:

2. Original and Final Budget projections for institutional revenue, if not recorded in Cardinal.

Submit the following by **August 27, 2020**, for statistical purposes:

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

Submit the following by **August 27, 2020**:

4. LGIP Summary of Submissions

Submit the following by **September 10, 2020**:

5. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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 7, 2021**:

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

Continued on next page

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 6, 2020:**

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*, **GASBS No. 72**, *Fair Value Measurement and Application*, and **GASBS No. 83**, *Certain Asset Retirement Obligations*, 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. **GASBS No. 83** requires information related to selected asset retirements and liabilities. 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 \$5.0 million **or** a variance greater than \$10.0 million regardless of the percentage change.

Submit the following by **August 27, 2020**, for statistical purposes:

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

Continued on next page

Supplemental Information, Continued

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

Submit the following by **September 10, 2020**:

6. Provide covered-employee payroll as defined in **GASBS No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.

Continued on next page

Supplemental Information, Continued

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

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

Submit the following by **August 6, 2020**:

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

Submit the following by **August 13, 2020**:

2. **Attachment 12** – Fiduciary Fund Financial Statement Template

Submit the following by **September 10, 2020**:

3. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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.
4. Provide covered-employee payroll as defined in **GASBS No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.
5. Provide a spreadsheet including the following: Voucher ID, Agency, Fund, Program, dollar amount, and description of the error or miscoding for the vouchers that cross fiscal year. See the Note in the **Miscellaneous – Accrual Reporting** section of the **2020 Fiscal Year-end Closing Procedures**, located at www.doa.virginia.gov/reference/generalAccounting/yearend.shtml.

Continued on next page

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 **July 30, 2020**:

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 27, 2020**:

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

Submit the following by **September 10, 2020**:

4. Program, sub-program, fund, and amount for locality reimbursements processed as payables during July or August, using the criteria outlined in the **2020 Fiscal Year-End Closing Procedures**, located at <https://www.doa.virginia.gov/reference/generalAccounting/yearend.shtml> and a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$924,000 or a variance greater than \$1.8 million regardless of the percentage change.

Submit the following by **October 8, 2020**:

5. 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.
6. Additional Receivables file related to **Attachment 21** – Receivables as of June 30

Submit the following by **November 12, 2020**, for statistical purposes:

7. Total primary and secondary school enrollment

Continued on next page

Supplemental Information, Continued

**Department of
Emergency
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 **September 10, 2020**:

1. Provide covered-employee payroll as defined in **GASBS No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.
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**Department of
Environmental
Quality**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

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

Submit the following by **August 6, 2020**:

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*, **GASBS No. 72**, *Fair Value Measurement and Application*, and **GASBS No. 83**, *Certain Asset Retirement Obligations*, 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. **GASBS No. 83** requires information related to selected asset retirements and liabilities. 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 \$5.0 million or a variance greater than \$10.0 million regardless of the percentage change.

Submit the following by **August 13, 2020**:

2. Provide a list of state agencies/institutions involved in pollution remediation related projects.
3. Provide amounts of the projects relating to the Pollution Remediation Responsibility funds that DEQ holds in a custodial capacity as of June 30, 2020. This includes information of any changes to existing projects and new projects as deemed necessary.

Submit the following by **August 27, 2020**, for statistical purposes:

4. Number of permits issued
 5. Number of inspections conducted
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Continued on next page

Supplemental Information, Continued

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

Submit the following by **September 10, 2020**:

6. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. Revise the footnote disclosure for FY 2020 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, 2020, 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 include 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 2020 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 include 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 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 10, 2020**:

1. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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 Forestry
(see submission / revision requirements at the beginning of the Supplemental Information section)

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

Submit the following by **August 27, 2020**, 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)

Submit the following by **September 10, 2020**:

3. Provide covered-employee payroll as defined in **GASBS No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions**, for employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.

Continued on next page

Supplemental Information, Continued

**Department of
Game and
Inland
Fisheries**

*(see submission /
revision
requirements at
the beginning of
the*

*Supplemental
Information
section)*

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

Submit the following by **July 27, 2020**:

1. Provide multi-year license fee amounts broken out by year and fund for the prior and current year including a fluctuation analysis, which will be provided in a separate communication from DOA.

Submit the following by **August 6, 2020**:

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*, **GASBS No. 72**, *Fair Value Measurement and Application*, and **GASBS No. 83**, *Certain Asset Retirement Obligations*, 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. **GASBS No. 83** requires information related to selected asset retirements and liabilities. 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 \$5.0 million **or** a variance greater than \$10.0 million regardless of the percentage change.

Submit the following by **September 10, 2020**:

3. Provide covered-employee payroll as defined in **GASBS No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.

Continued on next page

Supplemental Information

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

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

Submit the following by **July 16, 2020:**

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

Submit the following by **July 28, 2020:**

2. Information regarding the Innovation and Entrepreneurship Investment Authority's (IEIA) property surplus disposal as of June 30, 2020, including date of disposal, ownership as of disposal date (IEIA or DGS), amount(s), and coding of the transactions on Cardinal.

Submit the following by **August 13, 2020:**

3. Provide appropriation amounts for Fund 02700, Program 741055, accounts 5031160 and 5031170 for FY 2020.
4. Provide payable amounts to the Fort Monroe Authority that are corresponding to the Fort Monroe Authority CIP reported on **Attachment 13**, Parts 3, 4, and 5.

Submit the following by **September 10, 2020:**

5. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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.
6. Please provide the most recent dollar amount possible for total Deferred Maintenance for inclusion in the Comptroller's Off-Balance Sheet Report.

Continued on next page

Supplemental Information

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

Submit the following by **October 22, 2020:**

7. Provide FY 2020 vehicle salvage settlement amounts credited back to agencies during FY 2020. 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.

Submit the following by **January 7, 2021:**

8. Please provide the most recent dollar amount possible for total Deferred Maintenance for inclusion in the Comptroller's Off-Balance Sheet Report.

Continued on next page

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 27, 2020**, for statistical purposes:

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

Submit the following by **September 10, 2020**:

3. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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 14, 2020**:

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

Submit the following by **September 17, 2020**:

5. Amount of adjusted payables by fund and program including a fluctuation analysis, which compares the current year and prior year amounts. Please ensure to separately identify payments to other state agencies (ATAs) in the submission. Provide explanations for variances greater than 10% and \$924,000 **or** a variance greater than \$1.8 million regardless of the percentage change.

Continued on next page

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 27, 2020**, for statistical purposes:

1. Provide total number of housing units improved through housing programs for the current fiscal year.

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 **July 16, 2020**:

1. Provide appropriate breakdown allocation of Internal Service and Enterprise amounts for Line of Duty.

Submit the following by **July 30, 2020** (or earlier if available):

For the **Pre-Medicare Retiree Healthcare OPEB** for State employees provide information to comply with **GASBS No. 75**, as amended by **GASBS No. 85**:

2. Using a measurement date of June 30, 2019, provide **GASBS No. 75** entries by employer (including employer number and employer name) as well as an aggregate entry for FY 2020.

These entries should include the following and any other entries as deemed necessary:

- Total Other Postemployment Benefit liability,
- OPEB expense,
- Deferred outflows of resources (by category & in total),
- Deferred inflows of resources (by category & in total), and
- Beginning net position (including detail for amount).

Indicate if there are any special funding situations or nonemployer contributing entities as defined in **GASBS No. 75**.

Continued on next page

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 **July 30, 2020** (or earlier if available), continued:

For the **Pre-Medicare Retiree Healthcare OPEB** for State employees provide information to comply with **GASBS No. 75**, as amended by **GASBS No. 85**, continued:

3. Using a measurement date as of June 30, 2019, provide **GASBS No. 75** entries by employer (including employer number and employer name) as well as an aggregate entry for the following:
 - FY 2020 amounts to be reclassified to deferred outflows of resources in accordance with **GASBS No. 75**, paragraph 159.
4. Provide the “due within one year” portion of the total OPEB liability in total and by employer.
5. Footnotes for the CAFR to meet the reporting requirements of **GASBS No. 75**.
6. Required supplementary information for the CAFR to meet the reporting requirements of **GASBS No. 75**.
7. A copy of the 2019 Actuarial Valuations of the Pre-Medicare Retiree Healthcare OPEB and a description of the methodology used by the actuary

Submit the following by **August 6, 2020**:

For the **Workers’ Compensation Internal Service Fund, Health Insurance Fund, PMIS Internal Service Fund**, and the **Line of Duty Internal Service Fund** (ensure appropriate breakdown as determined in Supplemental Submission #1 is used for Line of Duty):

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

Submit the following by **August 13, 2020**:

For the **Local Choice Enterprise Fund** and the **Line of Duty Enterprise Fund** (ensure appropriate breakdown as determined in Supplemental Submission #1 is used for Line of Duty):

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

For the **PMIS Internal Service Fund**:

10. **Attachment 11** – Internal Service Fund Financial Statement Template
11. **Attachment 19** – Internal Service Funds – Conversion to Government-wide Statement of Activities

Continued on next page

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 13, 2020**, continued:

For the **Workers' Compensation Internal Service Fund, Health Insurance Fund**, and the **Line of Duty Internal Service Fund** (ensure appropriate breakdown as determined in Supplemental Submission #1 is used for Line of Duty):

12. **Attachment 11** – Internal Service Fund Financial Statement Template (complete except for claims payable). This will be provided by DOA in a separate communication.

For the **Workers' Compensation Internal Service Fund** and the **Line of Duty Internal Service Fund** (ensure appropriate breakdown as determined in Supplemental Submission #1 is used for Line of Duty):

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

For the **Health Insurance Fund**:

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

15. **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 represents Accounts Receivable as of June 30 and is included in the Statement of Net Position template

16. Provide any Line of Duty balances or activity in fund 07422 and any other administrative-type funds not reimbursed by the Virginia Retirement System (VRS), including but not limited to outstanding line of credit amounts, unreimbursed expenses, etc.

Submit the following by **August 27, 2020**, for statistical purposes:

17. Provide EPR report that shows number of state employees by agency for statistical purposes.

Continued on next page

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 **September 10, 2020**:

For the **Workers' Compensation Internal Service Fund, Health Insurance Fund**, and the **Line of Duty Internal Service Fund** (ensure appropriate breakdown as determined in Supplemental Submission #1 is used for Line of Duty):

18. **Attachment 11** – Internal Service Fund Financial Statement Template (Final including claims payable)
19. **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.
20. **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 \$683,000 **or** greater than \$1.4 million, regardless of the percentage change.

For the **Local Choice Enterprise Fund** and the **Line of Duty Enterprise Fund** (ensure appropriate breakdown as determined in Supplemental Submission #1 is used for Line of Duty):

21. **Attachment 10** – Enterprise Fund Financial Statement Template (Final including claims payable)
22. **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 \$229,000 **or** greater than \$458,000, regardless of the percentage change.
23. 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*.
24. A copy of the 2019 Actuarial Valuations of the Workers Compensation, Health Insurance Fund, and Line of Duty, 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.

Continued on next page

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 27, 2020, including** a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$924,000 **or** a variance greater than \$1.8 million regardless of the percentage change:

1. Journal entries for drug rebate cash receipts to include both:
 - Rebates incurred and billed in FY 2018 and prior years
 - Rebates incurred in FY 2019 and billed in FY 2020
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, 2020

Submit the following by **August 6, 2020**:

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*, **GASBS No. 72**, *Fair Value Measurement and Application*, and **GASBS No. 83**, *Certain Asset Retirement Obligations*, 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. **GASBS No. 83** requires information related to selected asset retirements and liabilities. 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 \$5.0 million **or** a variance greater than \$10.0 million regardless of the percentage change.

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Supplemental Information, Continued

**Department of
Medical
Assistance
Services**

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

Submit the following by **August 27, 2020**, for statistical purposes:

6. Number of Medicaid recipients

Submit the following by **September 17, 2020, including** a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$924,000 **or** a variance greater than \$1.8 million regardless of the percentage change for **Items 7-12:**

7. Journal entries for the Medicaid claims payable including Fund 09780 - Coverage Assessment Fund and Fund 09790 - Rate Assessment Fund (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. For revenue collected in the current fiscal year that pertains to revenue in the next fiscal year, provide amounts and coding information including funds and accounts
16. Revisions to **Footnote 27**, OTHER LIABILITIES, Medicaid Payable and FAMIS Payable, page 167 of the 2019 CAFR

Submit the following by **October 13, 2020:**

17. 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 10, 2020:**

1. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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.
2. Provide covered-employee payroll as defined in **[GASBS No. 75](#)**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.

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 **July 27, 2020**:

1. Provide multi-year license fee amounts broken out by year and fund and the account where they reside as of June 30 for the prior and current year including a fluctuation analysis, which will be provided in a separate communication from DOA.

Submit the following by **August 6, 2020** for the **Virginia Offshore Wind Development Authority, Virginia Nuclear Energy Consortium, and Virginia Solar Energy Development and Energy Storage Authority**:

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.
 - If an entity listed above has no activity for the fiscal year, contact Attachment Analyst at AttachmentAnalyst@doa.virginia.gov.

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 27, 2020**:

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, **including** a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for any variances greater than 10% and \$972,000 **or** a variance greater than \$1.9 million regardless of the percentage change.
2. Provide multi-year vehicle registration amounts for all revenue accounts for the prior and current year including a fluctuation analysis, which will be provided in a separate communication from DOA. The 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 27, 2020**, for statistical purposes:

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

Submit the following by **September 3, 2020**, **to DOA and to VDOT**:

4. The net motor fuel taxes receivable (net of deposits in transit) at June 30 on the **modified accrual basis** of accounting, **including** a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1.3 million **or** a variance greater than \$2.6 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, Department of Aviation, and the Department of Environmental Quality. Be sure to include the following information:
 - Gross amount
 - Allowance
 - Net Receivable
 - Amount to be collected after June 30, 2021

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 **September 3, 2020, to DOA and to VDOT**, continued:

5. The additional amount necessary to report motor fuel taxes receivable at June 30 on the **full accrual basis** of accounting, **including** a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$5.0 million **or** a variance greater than \$10.0 million regardless of the percentage change. Identify the amount of the receivable that is allocated to VDOT. Separately identify the amount of the receivable recorded in Funds 04710 and 04711 that is allocated to VDOT, Virginia Port Authority, Department of Rail and Public Transportation, Department of Aviation, and the Department of Environmental Quality.
6. The net regional wholesale fuel taxes receivable (net of deposits in transit) at June 30 on the **modified accrual basis** of accounting, **including** a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1.3 million **or** a variance greater than \$2.6 million regardless of the percentage change. Identify the amount of the receivable that is allocated to the three transportation districts: HRTAC, NVTC, and PRTC. Be sure to include the following information:
 - Gross amount
 - Allowance
 - Net Receivable
 - Amount to be collected after June 30, 2021
7. The additional amount necessary to report regional wholesale fuel taxes receivable at June 30 on the **full accrual basis** of accounting, **including** a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$5.0 million **or** a variance greater than \$10.0 million regardless of the percentage change. Identify the amount of the receivable that is allocated to VDOT. Separately identify the amount of the receivable recorded to the three transportation districts: HRTAC, NVTC, and PRTC.

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Supplemental Information, Continued

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

Submit the following by **September 10, 2020**, to **DOA only**:

8. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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. Ensure that amounts related to HRTAC are separately identified in the submission.

Submit the following by **September 10, 2020**:

9. Provide Cardinal download AP-520, Voucher and Expense Accrual Report, for the amounts owed as of June 30, and approved and posted to the AP and EX modules in July or August 2020. Specific parameters are provided below:

Parameter	July/August-Modified Accrual Payables
Business Unit	All applicable agency AP Business Units
Goods or Services Receipt Date/EX Transaction Date Less Than or Equal To	06/30/2020
Payment Date Greater Than	06/30/2020
Accounting Date Greater Than or Equal To	07/01/2020
Voucher Post Date/EX Approval Date From	06/01/2020
Voucher Post Date/EX Approval Date To	08/31/2020*

*Do not run report before 09/01/2020

Note: In addition, provide all necessary adjustments to these amounts that are recorded in all Cardinal modules, including ATA (Agency-to-Agency) activity. Please provide a description of any adjustments and be sure to specify ATA amounts. Please separately identify all HRTAC activity. This submission should provide ALL modified Accrual Payables (payables paid in July and August with a Goods or Service date prior to June 30). Please ensure the aggregated total for each paying fund is provided. Provide explanations for variances greater than 10% and \$1.3 million **or** a variance greater than \$2.6 million regardless of the percentage change.

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Supplemental Information, Continued

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

Submit the following by **September 10, 2020** (*continued*):

10. Provide the applicable Sales Tax Receivable amounts related to Chapter 838 (2018 Session) for ATVs, mopeds, and off-road motorcycles on the **modified accrual** and **full accrual** bases of accounting to DOA and to VDOT, as determined in a separate communication.
11. Provide covered-employee payroll as defined in **GASBS No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.

Submit the following by **September 14, 2020**:

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

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 **October 8, 2020**:

13. Provide Cardinal download AP-520, Voucher and Expense Accrual Report, for the amounts owed as of June 30, and approved and posted to the AP and EX modules on September 1, 2020, or later. Specific parameters are provided below:

Parameter	September Full Accrual Payables
Business Unit	All applicable agency AP Business Units
Goods or Services Receipt Date/EX Transaction Date Less Than or Equal To	06/30/2020
Payment Date Greater Than	06/30/2020
Accounting Date Greater Than or Equal To	07/01/2020
Voucher Post Date/EX Approval Date From	09/01/2020
Voucher Post Date/EX Approval Date To	09/30/2020*

*Do not run report before 10/01/2020

Note: Additionally provide all necessary adjustments to these amounts that are recorded in all Cardinal modules, including ATA (Agency-to-Agency activity). Please provide a description of any adjustments and be sure to specify ATA amounts. Please separately identify all HRTAC activity. This submission should provide ALL Full Accrual Payables for September only (payables paid in September with a Goods or Service date prior to June 30). Please ensure the aggregated total for each paying fund is provided. Provide explanations for variances greater than 10% and \$5.0 million **or** a variance greater than \$10.0 million regardless of the percentage change.

Submit the following by **October 8, 2020**:

14. Additional Receivables file related to **Attachment 21** – Receivables as of June 30. This should include any required revisions to the Receivables Attachment resulting from the full accrual payables or other timing issues.

Continued on next page

Supplemental Information, Continued

Department of Planning and Budget

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

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

Submit the following by **September 10, 2020**:

1. Explanation of variances on the General Fund Preliminary budget/actual statement, original/final budgets, and 2019/2020 actual amounts for MD&A identified by DOA in a separate communication

Department of Rail and Public Transportation

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

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

Submit the following by **August 6, 2020**:

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*, **GASBS No. 72**, *Fair Value Measurement and Application*, and **GASBS No. 83**, *Certain Asset Retirement Obligations*, 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. **GASBS No. 83** requires information related to selected asset retirements and liabilities. 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 \$5.0 million **or** a variance greater than \$10.0 million regardless of the percentage change.

Submit the following by **October 8, 2020**:

2. Revisions to **Footnote 22**, **COMMITMENTS**, **Mass Transit Projects**, page 157 of the 2019 CAFR, **excluding** payable amounts reported pursuant to the **2020 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 include 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
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 28, 2020**, including a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$5.0 million **or** a variance greater than \$10.0 million regardless of the percentage change:

1. FY 2020 employer VRS contributions in account 5011110 for the **Virginia Small Business Financing Authority**
2. FY 2020 employer health insurance premiums in account 5011150 for the **Virginia Small Business Financing Authority**

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.

Continued on next page

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 16, 2020**:

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.

Submit the following by **August 13, 2020**:

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, 2020, 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 \$924,000 **or** a variance greater than \$1.8 million regardless of the percentage change.

Submit the following by **August 27, 2020**:

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 \$924,000 **or** a variance greater than \$1.8 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. Provide footnote information for potential liability related to food stamps.
5. Number of households receiving food stamps
6. Number of households receiving Child Support Enforcement assistance

Continued on next page

Supplemental Information, Continued

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

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

Submit the following by **July 30, 2020**:

1. For any contracts where State Police is leasing assets to a non-Commonwealth entity (State Police is the Lessor) that aggregate to \$5.0 million or more, provide information requested in a separate communication from the Department of Accounts.

Submit the following by **August 27, 2020**, for statistical purposes:

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

Submit the following by **September 10, 2020**:

5. Provide covered-employee payroll as defined in **GASBS No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions**, for employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.
6. Provide a spreadsheet including the following: Voucher ID, Agency, Fund, Program, dollar amount, and description of the error or miscoding for the vouchers that cross fiscal year. See the Note in the **Miscellaneous – Accrual Reporting** section of the **2020 Fiscal Year-end Closing Procedures**, located at www.doa.virginia.gov/reference/generalAccounting/yearend.shtml.

Continued on next page

Supplemental Information, Continued

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

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

Submit the following by **July 16, 2020**:

1. Provide the breakdown between budgets for Department for the Deaf and Hard of Hearing (Agency 751) and the administrative budget that is recorded in Fund 09260, Account 4002700.

Submit the following by **July 27, 2020**:

2. Provide VITA (Agency 136) with information related to PSAP providers to include monthly payment information and Cardinal activity. Copy DOA on this correspondence.

Submit the following by **August 27, 2020**, for statistical purposes:

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

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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 10, 2020**:

8. 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 \$1.4 million **or** variances greater than \$2.8 million regardless of percentage change
 - **Special Revenue Funds** variances greater than 10% and \$924,000 **or** \$1.8 million regardless of percentage change
 - **Custodial Funds** variances greater than 10% and \$511,000 **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. Include all amounts through but no later than these dates:

July/August Payments – Receivable Submission	August 7, 2020
August Payables	August 18, 2020

9. 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 and other applicable Sales Tax Receivable on the **modified accrual** and **full accrual** bases of accounting to DOA and to VDOT, as determined in a separate communication.
10. Explanation of variances on the General Fund Preliminary budget/actual statement, original/final budgets, and 2019/2020 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.

Continued on next page

Supplemental Information, Continued

**Department of
Taxation**

(continued)

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

Submit the following by **September 10, 2020, continued:**

11. **Attachment 12** –Fiduciary Fund Financial Statement Template

Submit the following by **September 14, 2020:**

12. Recap Refunds Reports from Revenue Accounting for July 2020 and August 2020 that identify debt set-off amounts transferred in July and August that were payable as of June 30, 2020
13. Debt set off amounts transferred in July and August 2020 (information comparable to prior year’s TAXPIM72 Report)
14. Adjustments made after August for July and August receipts
15. Actual Sales and Use Tax payments received in July and August 2020

Submit the following by **September 15, 2020:**

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

Submit the following by **October 8, 2020:**

17. Provide the AST allocation that reflects the estimated final allocation for modified accrual entries.
18. Provide the amounts related to local portion of AST, which is included in the estimated final allocation, broken out by fund.

Submit the following by **November 4, 2020:**

19. Provide the AST allocation revision that reflects the final allocation for modified accrual entries.
20. Provide the amounts related to local portion of AST, which is included in the final allocation, broken out by fund.

Submit the following by **November 12, 2020:**

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

Continued on next page

Supplemental Information, Continued

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

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

Submit the following by **September 10, 2020**:

1. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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.
-

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

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

Submit the following by **September 10, 2020**:

1. Provide the covered-employee payroll for the Division of Capitol Police as defined in **GASBS No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.
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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 27, 2020**, 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*, **GASBS No. 72**, *Fair Value Measurement and Application*, and **GASBS No. 83**, *Certain Asset Retirement Obligations*, 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. **GASBS No. 83** requires information related to selected asset retirements and liabilities. 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 \$5.0 million **or** a variance greater than \$10.0 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.

Continued on next page

Supplemental Information, Continued

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

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

Submit the following by **September 10, 2020**:

1. Provide the covered-employee payroll as defined in **GASBS No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions**, for employees covered by the Line of Duty Act for FY 2020. This includes all payroll, including salaries and bonuses, for those employees covered by the Line of Duty Act.

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 28, 2020, including** a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$5.0 million **or** a variance greater than \$10.0 million regardless of the percentage change:

1. FY 2020 employer VRS contributions in account 5011110 for the **Science Museum Gift Shop**
2. FY 2020 employer health insurance premiums in account 5011150 for the **Science Museum Gift Shop**

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

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.

Submit audited financial statements for the following by **October 29, 2020**:

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

Continued on next page

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 9, 2020**:

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

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

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

Submit the following by **August 27, 2020**, 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 27, 2020**, 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 6, 2020**, for the **Private Purpose Trust Fund**:

1. **Attachment 12** –Fiduciary Fund Financial Statement Template, in a separate communication provided by DOA
2. **Attachment 23b** – Schedule of Cash, Cash Equivalents, and Investments as of June 30, in a separate communication provided by DOA
3. Provide spreadsheet showing detailed breakdown of all investments for VCSP, including CUSIP number along with a crosswalk/reconciliation of Attachment 23b investment categories to the audited financial statements.
4. Provide the information related to Net Asset Value (NAV) disclosures.

Submit the following by **August 27, 2020**, for statistical purposes:

5. Number of prepaid tuition contract holders

Submit the following by **October 8, 2020**:

6. Update **Footnote 16**, DERIVATIVES, page 122-124 of the 2019 CAFR in compliance with **GASBS No. 53** as amended by **GASBS No. 59**, **GASBS No. 64**, **GASBS No. 72**, and **GASBS No. 86**. Revise the footnote disclosure for FY 2020, and provide any additional information requested in separate communication(s). Ensure all applicable **GASBS No. 72** disclosures are included within the footnote.

Continued on next page

Supplemental Information, Continued

Virginia College Savings Plan (Virginia529)
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **October 8, 2020**, for the **Enterprise Fund**:

7. **Attachment 10** – Enterprise Fund Statement Template, in a separate communication provided by DOA.
8. Detailed information for **GASBS No. 68** entries included on **Attachment 10** – Enterprise Fund Financial Statement Template, in a separate communication provided by DOA.
9. Detailed information for **GASBS No. 75** entries included on **Attachment 10** – Enterprise Fund Financial Statement Template, in a separate communication provided by DOA.
10. **Attachment 23b** – Schedule of Cash, Cash Equivalents, and Investments as of June 30, in a separate communication provided by DOA
11. Provide spreadsheet showing detailed breakdown of all investments for VCSP, including CUSIP number along with a crosswalk/reconciliation of Attachment 23b investment categories to the audited financial statements
12. Provide the information related to Net Assets Value (NAV) disclosures.

Submit the following by **November 4 2020**:

13. Final audited financial statements for the Virginia College Savings Plan

Submit the following by **November 10, 2020**:

14. Submit investment information, if requested by DOA in a separate communication
-

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.
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Supplemental Information, Continued

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

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

Submit the following by **August 6, 2020**:

1. Lease information, requested in a separate communication from the Department of Accounts.

Submit the following by **August 27, 2020**:

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 \$924,000 **or** a variance greater than \$1.8 million, regardless of the percentage change, for modified accrual entries and explanations for variances greater than 10% and \$5.0 million **or** a variance greater than \$10.0 million regardless of the percentage change for full accrual entries. List full accrual entries separately from modified accrual entries.
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, 2019 and 2020
6. Number of new unemployment claims at June 30, 2019 and 2020
7. Unemployment rate at June 30, 2019 and 2020
8. Average weekly benefit amounts at June 30, 2019 and 2020
9. Average benefit duration at June 30, 2019 and 2020
10. Unemployment compensation payments to state employees during FY 2020
11. Please provide a written summary discussing the economic impacts of COVID-19, including any impacts of stimulus on employment.

Continued on next page

Supplemental Information, Continued

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

Submit the following by **September 8, 2020**:

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

Submit the following by **September 10, 2020**:

13. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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 14, 2020**:

14. **Attachment 21** – Receivables as of June 30
15. **Attachment 27** – **GASBS No. 33** Federal Fund Analysis – Non-reimbursement Grants
16. 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 6, 2020**:

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

Submit the following by **August 13, 2020**:

2. Provide breakdown of amounts reported as “due from VITA” on **Attachment 19** Internal Tab, Step 3 by fund.

Submit the following by **August 27, 2020**:

3. Provide information, service provider, footnote disclosures, and any additional information requested in separate communication(s).

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

Submit the following by **September 29, 2020**:

4. Provide certification to DOA that all SOC reports obtained from SAIC and its subvendors have been obtained by the agency.
-

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 20, 2020**:

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.
3. Detailed information for **GASBS No. 75** entries included on **Attachment 10** – Enterprise Fund Financial Statement Template, in a separate communication provided by DOA.
4. If the “Other Payable” line item on **Attachment 10** includes amounts payable to the Literary Fund. Please also provide a breakdown of the other payables as disclosed in Note 2 of **Footnote 26, ACCOUNTS PAYABLE** on page 165 of the 2019 CAFR.

Submit the following by **August 27, 2020**, for statistical purposes:

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

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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 6, 2020**, 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*, **GASBS No. 72**, *Fair Value Measurement and Application*, and **GASBS No. 83**, *Certain Asset Retirement Obligations*, 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. **GASBS No. 83** requires information related to selected asset retirements and liabilities. 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 \$5.0 million **or** a variance greater than \$10.0 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 **July 16, 2020**:

1. Analysis of Line of Duty Contributions Required and Paid – Political Subdivisions.

Submit the following by **July 30, 2020 (or earlier if available)**:

2. Using a measurement date of June 30, 2019, provide **GASBS No. 68** entries for Virginia Retirement System (VRS)*, State Police Officers' Retirement System (SPORS), Virginia Law Officers' Retirement System (VALORS)*, and Judicial Retirement System (JRS) single-employer defined benefit pension plan(s) (including the defined benefit portion of the VRS Hybrid Retirement Plan) for FY 2020 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.

Continued on next page

Supplemental Information, Continued

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

Submit the following by **July 30, 2020** (or earlier if available), continued:

3. Using a measurement date of June 30, 2019, provide **GASBS No. 75** entries by employer (including employer number and employer name) as well as aggregate entry by plan for the following for FY 2020:
 - Single-employer defined benefit other postemployment benefit plans (OPEBs)
 - Retiree Health Insurance Credit (RHIC)
 - Virginia Sickness and Disability Program (VSDP)
 - Cost-sharing, multiple-employer defined benefit OPEBs
 - Group Life Insurance Program (GLI)
 - Line of Duty Act Program (LODA)

Include the following and any other entries as deemed necessary:

- Net Other Postemployment Benefit liability or Net OPEB asset,
- OPEB expense,
- Deferred outflows of resources (by category & in total),
- Deferred inflows of resources (by category & in total), and
- Beginning net position (including detail for amount).

Indicate if there are any special funding situations or nonemployer contributing entities as defined in **GASBS No. 75**. Also, provide the **GASBS No. 75** entries for the state-funded portion of the Retiree Health Insurance Credit program for constitutional officers, registrars, and local social service employees (state-funded RHIC for non-state employees).

4. Provide the “due within one year” portion of the net OPEB liability for LODA in total and by employer, if applicable.

Continued on next page

Supplemental Information, Continued

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

Submit the following as soon as available, but no later than **August 13, 2020:**

5. Using a measurement date as of June 30, 2019, 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 2020 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.

6. Using a measurement date as of June 30, 2019, provide **GASBS No. 75** entries, in aggregate by plan and also by employer (including employer number and employer name) for the RHIC, VSDP, GLI, and LODA for FY 2020 employer contributions to be reclassified to deferred outflows of resources. Also, provide these entries for the FY 2020 contributions to the state-funded RHIC for non-state employees, and the paying agencies.

Submit the following as soon as available, but no later than **September 3, 2020:**

7. Verify the fund used for the administrative costs for the Line of Duty OPEB is 07420.

Submit the 2020 revisions for the following **DOA CAFR footnotes** as soon as available, but no later than **September 3, 2020:**

8. **Footnote 17, RETIREMENT AND PENSION SYSTEMS, Sections A through J**, pages 132-140 of the 2019 CAFR, incorporating the necessary **GASBS No. 68** requirements and mutually agreed upon modifications.
9. **Footnote 18, OTHER EMPLOYMENT BENEFITS**, pages 142-143 of the 2019 CAFR incorporating the necessary requirements and mutually agreed upon modifications.
10. **Footnote 19, OTHER POSTEMPLOYMENT BENEFITS (OPEB), Section A** on pages 143-152 of the 2019 CAFR incorporating the necessary **GASBS No. 75** requirements and mutually agreed upon modifications.

Continued on next page

Supplemental Information, Continued

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

Submit the 2020 revisions for the following **DOA CAFR footnotes** as soon as available, but no later than **September 3, 2020, continued:**

11. **Footnote 20**, DEFERRED COMPENSATION PLANS, page 156-157 of the 2019 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**
12. **Footnote 22.C.**, COMMITMENTS, amount of VRS Investment commitments, page 158 of the 2019 CAFR

Submit the following as soon as available, but no later than **September 3, 2020:**

Note: **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.

Continued on next page

Supplemental Information, Continued

Virginia Retirement System

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

Submit the following as soon as available, but no later than **September 3, 2020**, continued:

For the **Volunteer Firefighters' and Rescue Squad Workers' Service Award Fund (VOLSAP)**:

13. **Attachment 23** – Schedule of Cash, Cash Equivalents, and Investments as of June 30

For the **Commonwealth Health Research Board**:

14. Analysis of VRS and Wells Fargo activity for July 1, 2019, through June 30, 2020 (including Cardinal activity for Fund 07271)

15. Provide information related to investment activity in the format provided in the prior fiscal year, including a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$972,000 **or** greater than \$1.9 million regardless of the percentage change.

16. **Attachment 23** – Schedule of Cash, Cash Equivalents, and Investments as of June 30

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

17. Analysis of VRS activity for July 1, 2019, through June 30, 2020 (including Cardinal activity for Fund 07553)

18. Provide information related to investment activity in the format provided in the prior fiscal year, including a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$972,000 **or** greater than \$1.9 million regardless of the percentage change.

19. **Attachment 23** – Schedule of Cash, Cash Equivalents, and Investments as of June 30

For the **Virginia Research Investment Fund**:

20. Analysis of VRS activity for July 1, 2019, through June 30, 2020 (including Cardinal activity for Fund 07561)

21. **Attachment 23** – Schedule of Cash, Cash Equivalents, and Investments as of June 30

Continued on next page

Supplemental Information, Continued

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

Submit the 2020 revisions for the following **DOA CAFR footnotes** as soon as available, but no later than **September 17, 2020**:

22. **Footnote 9**, RECEIVABLES, pages 110-111 of the 2019 CAFR, including accounts receivable detail and amount to be collected in greater than one year
23. **Footnote 26**, ACCOUNTS PAYABLE, accounts payable detail, page 165 of the 2019 CAFR
24. Review **Footnote 27**, OTHER LIABILITIES, pages 166-167 of the 2019 CAFR. Provide Other Liabilities detail amounts to be included in Note 2 on page 166 of the 2019 CAFR.

Submit the following as soon as available, but no later than **September 17, 2020**:

25. 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.
26. 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 \$6.0 million **or** a variance greater than \$12.0 million regardless of the percentage change. Also, provide combining financial statements for the Custodial Funds.
27. Reconciliation of Cash with the Treasurer of Virginia (Account 101010) to the financial statements

Continued on next page

Supplemental Information, Continued

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

- Submit the following as soon as available, but no later than **September 17, 2020, continued**
28. **Attachment 23a** – Schedule of Cash, Cash Equivalents, and Investments as of June 30 for the **VRS Pooled Investment Account** containing the VRS, SPORS, JRS, Retiree Health Insurance Credit, Group Life, Disability Insurance Trust Fund, and VALORS
 - **Provide internal Cash and Investment Reconciliation of Attachment 23a – Schedule of Cash, Cash Equivalents, and Investments as of June 30.**
 29. **Attachment 23a** – Schedule of Cash, Cash Equivalents, and Investments as of June 30 for **VRS administered DC Plan – VRS Investment Portfolio (VRSIP)**
 30. **Footnote 16, DERIVATIVES**, pages 122-131 of the 2019 CAFR. This should include all applicable **GASBS No. 53** and **GASBS No. 72** disclosures.
 31. **Footnote 8, CASH, CASH EQUIVALENTS, AND INVESTMENTS**, pages 92-108 of the 2019 CAFR, including Derivative Financial Instruments information
 32. Footnote data to meet the reporting requirements of **GASBS No. 28, Accounting and Financial Reporting for Securities Lending Transactions.**
 33. **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).
 34. **Attachment 23a** – Schedule of Cash, Cash Equivalents, and Investments as of June 30 for **Short Sales for the VRS Pooled Investment Account**, if applicable.

Continued on next page

Supplemental Information, Continued

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

Submit the following as soon as available, but no later than **September 17, 2020**, continued:

35. Submit the final audited financial report as soon as available.

Note: 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**.

Submit the following by **September 24, 2020**:

36. Required supplementary information for each retirement system incorporating the defined benefit activity of the Hybrid Retirement Plan: VRS, SPORS, JRS, and VALORS for the CAFR incorporating the necessary **GASBS No. 67** and **GASBS No. 68** requirements and mutually agreed upon modifications.

37. Required supplementary information for RHIC, VSDP, GLI, LODA, and the state-funded RHIC for non-state employees for the CAFR incorporating the necessary **GASBS No. 75** requirements and mutually agreed upon modifications.

Submit the following by **November 10, 2020**:

38. Investment information, if requested by DOA in a separate communication.

39. If applicable, provide subsequent event footnote disclosure for the CAFR regarding the pension and OPEB plans.

Continued on next page

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 **August 6, 2020**:

1. 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**:

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.

Continued on next page

Supplemental Information, Continued

**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 13, 2020**, for the FY 2020 **Uninsured Employers Fund including** a fluctuation analysis, which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$5.0 million **or** a variance greater than \$10.0 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.

Submit the following by **September 10, 2020**:

3. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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

**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 27, 2020**:

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

Submit the following by **September 10, 2020**:

2. Update **Footnote 22**, COMMITMENTS, pages 157-159 of the 2019 CAFR. For any commitments not currently included in the footnote, provide the description and amount as of June 30, 2020, 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 include 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.
-