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# Fiduciary Funds

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## Private Purpose Trust Funds

*Private Purpose Trust Funds reflect funds that benefit individuals, organizations, and other governments; have a trust that meets GASB Statement No. 84, Fiduciary Activities, criteria; and are not required to be reported in another fiduciary fund type.*

**Defined Contribution 529 Program** accounts for program activities offered by the Virginia College Savings Plan (Virginia529). The program is a defined contribution college savings program in which participants can save for qualified higher education expenses by making contributions and investments into portfolios of their choice. Eide Bailly, LLP, audits Virginia529, and a separate report is issued.

**Legal Settlement** accounts for receipts from court judgments that are deposited and subsequently distributed to the appropriate injured parties.

**Gas and Oil Board Escrow Account** accounts for the funds held in escrow awaiting disbursement to the validated owner of property containing gas and oil interest.

**Miscellaneous Trust** accounts for perpetual trusts created through donations to the state. Earnings are used for the benefit of donor-specified local entities.

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## Pension and Other Employee Benefit Trust Funds

*Pension and Other Employee Benefit Trust Funds reflect activities of the pension, other postemployment, and employee benefit plans with trusts that meet GASB Statement No. 84 criteria. All plans are administered by the Virginia Retirement System.*

**The Virginia Retirement System** provides retirement benefits to Commonwealth employees, teachers, political subdivision employees, and other qualifying employees.

**The State Police Officers' Retirement System** provides retirement benefits to Virginia state police officers.

**The Judicial Retirement System** provides retirement benefits to the Commonwealth's judiciary.

**The Virginia Law Officers' Retirement System** provides retirement benefits to correctional officers, capital police officers, university police officers, and game wardens.

**Other Postemployment Retiree Health Insurance Credit** accounts for the health insurance credits provided by the Commonwealth which offset a portion of the retirees' monthly insurance premiums.

**Other Employment Group Life** provides life insurance coverage to members of the retirement systems.

**Other Postemployment Disability Insurance Trust** provides income protection to Commonwealth employees for absences caused by sickness or disability.

**Other Postemployment Line of Duty Death and Disability** provides death and health benefits to beneficiaries of certain law enforcement and rescue personnel disabled or killed in the line of duty.

**Virginia Local Disability Program** provides long-term disability benefits to local government employees of participating localities.

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### **Custodial Funds - External Investment Pool**

*Custodial Funds - External Investment Pool reflects the external portion of the Local Government Investment Pool sponsored by the Commonwealth. This fund does not have a trust that meets GASB Statement No. 84 criteria.*

**Local Government Investment Pool (LGIP)** helps local governmental entities maximize their rate of return by commingling their resources for investment purposes.

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### **Custodial Funds - Other**

*Custodial Funds - Other reflect funds that are similar to Private Purpose Trust Funds except they do not have a trust that meets GASB Statement No. 84 criteria.*

**Collection of Taxes and Fees** account for taxes and fees imposed by localities and collected by the Commonwealth on behalf of the localities to be distributed to localities.

**Deposits of Insurance Carriers** accounts for security deposits of insurance carriers as protection to the policyholders of the Commonwealth.

**Inmate and Ward** accounts for the savings of inmates and wards of the Departments of Corrections and Juvenile Justice.

**Child Support Collection** accounts for court-ordered child support payments that flow through the Department of Social Services.

**Behavioral Health Patient** accounts for the savings of patients in the Commonwealth's behavioral health facilities including amounts for patient burial.

**Wilson Workforce and Rehabilitation Center** accounts for student funds held by the center.

**Third Party Administrator** accounts for funds held in custody for assets of the Virginia Railway Express commuter rail liability insurance plan.

**Virginia Veterans' Care Center Resident** accounts for the savings of residents of the Virginia Veterans Care Centers.

**Volunteer Firefighters and Rescue Squad Workers** accounts for the Volunteer Firefighters' and Rescue Squad Workers' Service Award Program.

**VRS Investment Portfolio** accounts for the investment option for the VRS administered Defined Contribution Plans that is the VRS Investment Portfolio (VRSIP).

## Combining Statement of Fiduciary Net Position – Private Purpose Trust Funds

June 30, 2022

(Dollars in Thousands)

	Defined Contribution 529 Program	Legal Settlement	Gas and Oil Board Escrow Account
<b>Assets and Deferred Outflows of Resources</b>			
Cash and Cash Equivalents	\$ 279,051	\$ 4,538	\$ —
Investments:			
Bonds and Mortgage Securities	402,864	—	—
Stocks	727	—	—
Fixed Income Commingled Funds	932,325	—	—
Index and Pooled Funds	2,936,385	—	—
Real Estate	299,558	—	—
Mutual and Money Market Funds	503,156	—	—
Other	1,602,105	—	—
Total Investments	6,677,120	—	—
Assets Held Pending Distribution	—	—	5,088
Receivables, Net:			
Accounts	14	—	—
Interest and Dividends	14,184	—	—
Other Receivables	387	—	—
Total Receivables	14,585	—	—
Other Assets	—	—	—
Total Assets	6,970,756	4,538	5,088
<b>Deferred Outflows of Resources</b>			
Total Assets and Deferred Outflows of Resources	6,970,756	4,538	5,088
<b>Liabilities and Deferred Inflows of Resources</b>			
Accounts Payable	612	—	—
Obligations Under Securities Lending	—	212	—
Due to Claimants, Participants, Escrows and Providers	4,292	—	—
Other Liabilities	—	—	—
Payable for Security Transactions	6,879	—	—
Total Liabilities	11,783	212	—
<b>Deferred Inflows of Resources</b>			
Total Liabilities and Deferred Inflows of Resources	11,783	212	—
Net Position Restricted for Individuals, Organizations, and Other Governments	\$ 6,958,973	\$ 4,326	\$ 5,088

Miscellaneous Trust	Total
\$ 66	\$ 283,655
—	402,864
—	727
—	932,325
—	2,936,385
—	299,558
—	503,156
—	1,602,105
—	6,677,120
—	5,088
—	14
—	14,184
—	387
—	14,585
—	—
66	6,980,448
—	—
66	6,980,448
—	612
—	212
—	4,292
—	—
—	6,879
—	11,995
—	—
—	11,995
<u>\$ 66</u>	<u>\$ 6,968,453</u>

**Combining Statement of Changes in Fiduciary Net Position – Private Purpose Trust Funds**

For the Fiscal Year Ended June 30, 2022

(Dollars in Thousands)

	Defined Contribution 529 Program	Legal Settlement	Gas and Oil Board Escrow Account
<b>Additions:</b>			
<b>Investment Income:</b>			
Interest, Dividends, and Other Investment Income (Loss)	\$ (822,428)	\$ 4	\$ —
Total Investment Income	(822,428)	4	—
Less Investment Expenses	11,013	1	—
Net Investment Income	(833,441)	3	—
<b>Contributions:</b>			
Participants	1,042,942	—	183
Total Contributions	1,042,942	—	183
Other Revenue	—	—	—
Legal Settlement Collections	—	232	—
Total Additions	209,501	235	183
<b>Deductions:</b>			
Educational Expense Benefits	527,057	—	—
Beneficiary Payments	—	—	1,763
Administrative Expenses	—	54	—
Shares Redeemed	42,077	—	—
Legal Settlement Payments to Injured Parties	—	180	—
Other Deductions	—	869	—
Total Deductions	569,134	1,103	1,763
Net Increase (Decrease) in Fiduciary Net Position	(359,633)	(868)	(1,580)
Net Position, July 1, as restated	7,318,606	5,194	6,668
Net Position, June 30	\$ 6,958,973	\$ 4,326	\$ 5,088

Miscellaneous Trust	Total
\$ —	\$ (822,424)
—	(822,424)
—	11,014
—	(833,438)
—	1,043,125
—	1,043,125
—	—
—	232
—	209,919
—	527,057
—	1,763
—	54
—	42,077
—	180
—	869
—	572,000
—	(362,081)
66	7,330,534
\$ 66	\$ 6,968,453

## Combining Statement of Fiduciary Net Position – Pension and Other Employee Benefit Trust Funds

June 30, 2022

(Dollars in Thousands)

	Virginia Retirement System	State Police Officers' Retirement System	Judicial Retirement System
<b>Assets and Deferred Outflows of Resources</b>			
Cash and Cash Equivalents	\$ 406,317	\$ 4,524	\$ 2,883
Investments:			
Bonds and Mortgage Securities	18,473,680	203,556	129,716
Stocks	20,548,987	226,423	144,288
Fixed Income Commingled Funds	1,321,076	14,557	9,276
Index and Pooled Funds	11,713,086	129,063	82,245
Real Estate	12,740,647	140,385	89,461
Private Equity	30,174,137	332,480	211,873
Short-term Investments	4,352,572	47,960	30,562
Total Investments	99,324,185	1,094,424	697,421
Receivables, Net:			
Contributions	243,439	1,567	935
Interest and Dividends	213,257	2,350	1,497
Security Transactions	2,058,072	22,677	14,451
Other Receivables	45,729	263	168
Total Receivables	2,560,497	26,857	17,051
Due from Internal Parties (Governmental Funds and Business-type Activities)	29,880	191	112
Due from Component Units	31,987	—	—
Property, Plant, Furniture, Equipment, and Intangibles	32,381	—	—
Total Assets	102,385,247	1,125,996	717,467
<b>Deferred Outflows of Resources</b>			
Total Assets and Deferred Outflows of Resources	102,385,247	1,125,996	717,467
<b>Liabilities and Deferred Inflows of Resources</b>			
Accounts Payable	30,287	238	152
Due to Internal Parties (Governmental Funds and Business-type Activities)	250	—	—
Obligations Under Securities Lending	4,305,023	47,436	30,228
Other Liabilities	11,584	90	57
Retirement Benefits Payable	460,629	5,769	3,887
Refunds Payable	4,192	—	—
Compensated Absences Payable	4,328	—	—
Insurance Premiums and Claims Payable	—	—	—
Payable for Security Transactions	3,728,180	41,080	26,178
Lease Liabilities	4,336	—	—
Total Liabilities	8,548,809	94,613	60,502
<b>Deferred Inflows of Resources</b>			
Total Liabilities and Deferred Inflows of Resources	8,548,809	94,613	60,502
<b>Net Position Restricted for</b>			
Pensions	93,836,438	1,031,383	656,965
Other Employment Benefits	—	—	—
Total Net Position Restricted for Pensions and Other Employment Benefits	\$ 93,836,438	\$ 1,031,383	\$ 656,965

Virginia Law Officers' Retirement System	Other Postemployment Retiree Health Insurance Credit	Other Employment Group Life	Other Postemployment Disability Insurance Trust	Other Postemployment Line of Duty Death and Disability	Virginia Local Disability Program	Total
\$ 8,074	\$ 2,138	\$ 11,129	\$ 2,600	\$ 31	\$ 64	\$ 437,760
363,284	96,210	500,755	116,996	1,416	2,903	19,888,516
404,096	107,018	557,009	130,139	1,576	3,230	22,122,766
25,979	6,879	35,810	8,367	101	208	1,422,253
230,338	61,001	317,500	74,180	898	1,841	12,610,152
250,545	66,352	345,353	80,688	977	2,003	13,716,411
593,374	157,145	817,913	191,096	2,314	4,743	32,485,075
85,593	22,668	117,983	27,566	335	684	4,685,923
1,953,209	517,273	2,692,323	629,032	7,617	15,612	106,931,096
2,862	12,180	18,412	713	—	767	280,875
4,194	1,111	5,781	1,351	16	34	229,591
40,472	10,718	55,787	13,034	158	323	2,215,692
470	197	648	9,357	10	16	56,858
47,998	24,206	80,628	24,455	184	1,140	2,783,016
348	1,479	2,235	85	—	92	34,422
847	4,565	4,428	882	—	—	42,709
—	—	—	—	—	—	32,381
2,010,476	549,661	2,790,743	657,054	7,832	16,908	110,261,384
—	—	—	—	—	—	—
2,010,476	549,661	2,790,743	657,054	7,832	16,908	110,261,384
424	14,978	953	3,211	316	376	50,935
—	—	—	—	—	—	250
84,658	22,420	116,694	27,264	330	677	4,634,730
160	42	221	52	1	1	12,208
10,878	—	—	—	—	—	481,163
—	480	—	—	—	—	4,672
—	—	—	—	—	—	4,328
—	—	103,829	—	—	—	103,829
73,315	19,416	101,057	23,611	285	586	4,013,708
—	—	—	—	—	—	4,336
169,435	57,336	322,754	54,138	932	1,640	9,310,159
—	—	—	—	—	—	—
169,435	57,336	322,754	54,138	932	1,640	9,310,159
1,841,041	—	—	—	—	—	97,365,827
—	492,325	2,467,989	602,916	6,900	15,268	3,585,398
\$ 1,841,041	\$ 492,325	\$ 2,467,989	\$ 602,916	\$ 6,900	\$ 15,268	\$ 100,951,225



## Combining Statement of Changes in Fiduciary Net Position – Pension and Other Employee Benefit Trust Funds

For the Fiscal Year Ended June 30, 2022

(Dollars in Thousands)

	Virginia Retirement System	State Police Officers' Retirement System	Judicial Retirement System
<b>Additions:</b>			
<b>Investment Income:</b>			
Interest, Dividends, and Other Investment Income (Loss)	\$ 459,874	\$ 5,376	\$ 3,544
<b>Total Investment Income</b>	<b>459,874</b>	<b>5,376</b>	<b>3,544</b>
Less Investment Expenses	574,305	6,279	4,021
<b>Net Investment Income</b>	<b>(114,431)</b>	<b>(903)</b>	<b>(477)</b>
<b>Contributions:</b>			
Member	933,434	7,131	2,033
Employer	2,947,316	47,452	30,266
Non-employer	442,371	—	—
<b>Total Contributions</b>	<b>4,323,121</b>	<b>54,583</b>	<b>32,299</b>
Other Revenue	1,976	—	97
<b>Total Additions</b>	<b>4,210,666</b>	<b>53,680</b>	<b>31,919</b>
<b>Deductions:</b>			
Retirement Benefits	5,480,190	71,465	47,678
Refunds to Former Members	123,414	378	41
Retiree Health Insurance Credits	—	—	—
Insurance Premiums and Claims	—	—	—
Administrative Expenses	58,703	602	386
Other Expenses	679	—	—
Long-term Disability Benefits	—	—	—
<b>Total Deductions</b>	<b>5,662,986</b>	<b>72,445</b>	<b>48,105</b>
Net Increase in Fiduciary Net Position	(1,452,320)	(18,765)	(16,186)
Net Position, July 1	95,288,758	1,050,148	673,151
Net Position, June 30	\$ 93,836,438	\$ 1,031,383	\$ 656,965

Virginia Law Officers' Retirement System	Other Postemployment Retiree Health Insurance Credit	Other Employment Group Life	Other Postemployment Disability Insurance Trust	Other Postemployment Line of Duty Death and Disability	Virginia Local Disability Program	Total
\$ 9,525	\$ 1,332	\$ 10,284	\$ 3,150	\$ 351	\$ (29)	\$ 493,407
9,525	1,332	10,284	3,150	351	(29)	493,407
11,191	2,638	15,519	3,657	89	83	617,782
(1,666)	(1,306)	(5,235)	(507)	262	(112)	(124,375)
17,276	—	174,318	—	—	—	1,134,192
93,847	216,882	126,818	28,249	13,770	7,671	3,512,271
—	12,013	21,284	—	—	—	475,668
111,123	228,895	322,420	28,249	13,770	7,671	5,122,131
—	—	—	798	652	—	3,523
109,457	227,589	317,185	28,540	14,684	7,559	5,001,279
129,974	—	—	—	—	—	5,729,307
6,284	—	—	—	—	—	130,117
—	179,043	—	—	—	—	179,043
—	—	258,997	—	14,112	—	273,109
1,074	786	1,184	483	980	186	64,384
8	16	2,089	188	—	—	2,980
—	—	—	36,872	—	3,861	40,733
137,340	179,845	262,270	37,543	15,092	4,047	6,419,673
(27,883)	47,744	54,915	(9,003)	(408)	3,512	(1,418,394)
1,868,924	444,581	2,413,074	611,919	7,308	11,756	102,369,619
\$ 1,841,041	\$ 492,325	\$ 2,467,989	\$ 602,916	\$ 6,900	\$ 15,268	\$ 100,951,225

**Combining Statement of Fiduciary Net Position – Custodial Funds - External Investment Pool**

June 30, 2022

(Dollars in Thousands)

	Local Government Investment Pool (LGIP)	Total
<b>Assets and Deferred Outflows of Resources</b>		
Cash and Cash Equivalents	\$ 3,512,508	\$ 3,512,508
Investments:		
Bonds and Mortgage Securities	229,377	229,377
Short-term Investments	4,770,028	4,770,028
Total Investments	4,999,405	4,999,405
Receivables, Net:		
Interest and Dividends	6,438	6,438
Total Receivables	6,438	6,438
Total Assets	8,518,351	8,518,351
<b>Deferred Outflows of Resources</b>	—	—
Total Assets and Deferred Outflows of Resources	8,518,351	8,518,351
<b>Liabilities and Deferred Inflows of Resources</b>		
Total Liabilities	2	2
<b>Deferred Inflows of Resources</b>	—	—
Total Liabilities and Deferred Inflows of Resources	2	2
Net Position Restricted for Pool Participants	<u>\$ 8,518,349</u>	<u>\$ 8,518,349</u>

**Combining Statement of Changes in Fiduciary Net Position - Custodial Funds - External Investment Pool**

For the Fiscal Year Ended June 30, 2022

(Dollars in Thousands)

	Local Government Investment Pool (LGIP)	Total
<b>Additions:</b>		
<b>Investment Income:</b>		
Interest, Dividends, and Other Investment Income	\$ 13,694	\$ 13,694
<b>Total Investment Income</b>	<b>13,694</b>	<b>13,694</b>
Less Investment Expenses	877	877
<b>Net Investment Income</b>	<b>12,817</b>	<b>12,817</b>
Shares Sold	10,101,709	10,101,709
<b>Reinvested Distributions</b>	<b>13,052</b>	<b>13,052</b>
Total Additions	10,127,578	10,127,578
<b>Deductions:</b>		
Shares Redeemed	9,348,692	9,348,692
<b>Distributions to Shareholders from Net Investment Income</b>	<b>12,817</b>	<b>12,817</b>
Total Deductions	9,361,509	9,361,509
<b>Net Increase in Fiduciary Net Position</b>	<b>766,069</b>	<b>766,069</b>
Net Position, July 1	7,752,280	7,752,280
<b>Net Position, June 30</b>	<b>\$ 8,518,349</b>	<b>\$ 8,518,349</b>

## Combining Statement of Fiduciary Net Position – Custodial Funds - Other

June 30, 2022

(Dollars in Thousands)

	Collection of Taxes and Fees	Deposits of Insurance Carriers	Inmate and Ward	Child Support Collection
<b>Assets and Deferred Outflows of Resources</b>				
Cash and Cash Equivalents	\$ 181,202	\$ —	\$ 30,287	\$ 13,126
Investments:				
Bonds and Mortgage Securities	—	—	—	—
Stocks	—	—	—	—
Fixed Income Commingled Funds	—	—	—	—
Index and Pooled Funds	—	—	—	—
Real Estate	—	—	—	—
Private Equity	—	—	—	—
Short-term Investments	—	—	—	—
Total Investments	—	—	—	—
Assets Held Pending Distribution	—	473,937	—	—
Receivables, Net:				
Accounts	1	—	86	—
Interest and Dividends	—	—	—	—
Security Transactions	—	—	—	—
Taxes	185,425	—	—	—
Other Receivables	—	—	1	—
Total Receivables	185,426	—	87	—
Due from Internal Parties (Governmental and Business-type Activities)	6	—	234	—
Other Assets	—	—	—	—
Total Assets	366,634	473,937	30,608	13,126
<b>Deferred Outflows of Resources</b>				
Total Assets and Deferred Outflows of Resources	366,634	473,937	30,608	13,126
<b>Liabilities and Deferred Inflows of Resources</b>				
Accounts Payable	—	—	3,417	6
Amounts Due to Other Governments	363,709	—	—	—
Due to Internal Parties (Governmental Funds and Business-type Activities)	80	—	353	—
Obligations Under Securities Lending Program	158	—	—	—
Due to Claimants, Participants, Escrows and Providers	—	—	107	—
Other Liabilities	1,052	—	422	—
Compensated Absences Payable	—	—	—	—
Insurance Premiums and Claims Payable	—	—	—	—
Payable for Security Transactions	—	—	—	—
Total Liabilities	364,999	—	4,299	6
<b>Deferred Inflows of Resources</b>				
Total Liabilities and Deferred Inflows of Resources	364,999	—	4,299	6
Net Position Restricted for Individuals, Organizations, and Other Governments	\$ 1,635	\$ 473,937	\$ 26,309	\$ 13,120

Behavioral Health Patient	Wilson Workforce Rehabilitation Center	Third Party Administrator	Virginia Veterans' Care Center Resident	Volunteer Firefighters and Rescue Squad Workers	VRS Investment Portfolio	Total
\$ 1,171	\$ 6	\$ 11,016	\$ 490	\$ 65	\$ 56	\$ 237,419
—	—	—	—	1,064	12,515	13,579
—	—	—	—	1,184	13,920	15,104
—	—	—	—	76	895	971
—	—	—	—	675	7,935	8,610
—	—	—	—	733	8,631	9,364
—	—	—	—	1,738	20,441	22,179
—	—	—	—	270	3,170	3,440
—	—	—	—	5,740	67,507	73,247
—	—	—	—	—	—	473,937
—	—	—	—	—	—	87
—	—	—	—	11	145	156
—	—	—	—	119	1,394	1,513
—	—	—	—	—	—	185,425
—	—	—	—	1	16	18
—	—	—	—	131	1,555	187,199
—	—	—	—	—	—	240
—	—	2	—	—	—	2
1,171	6	11,018	490	5,936	69,118	972,044
—	—	—	—	—	—	—
1,171	6	11,018	490	5,936	69,118	972,044
—	—	2	—	1	15	3,441
—	—	—	—	—	—	363,709
—	—	—	—	—	—	433
—	—	1,050	—	248	2,916	4,372
—	—	—	—	—	—	107
—	—	1	—	—	6	1,481
—	—	3	—	—	—	3
—	—	69	—	—	—	69
—	—	—	—	215	2,525	2,740
—	—	1,125	—	464	5,462	376,355
—	—	—	—	—	—	—
—	—	1,125	—	464	5,462	376,355
\$ 1,171	\$ 6	\$ 9,893	\$ 490	\$ 5,472	\$ 63,656	\$ 595,689

## Combining Statement of Changes in Fiduciary Net Position – Custodial Funds - Other

For the Fiscal Year Ended June 30, 2022

(Dollars in Thousands)

	Collection of Taxes and Fees	Deposits of Insurance Carriers	Inmate and Ward	Child Support Collection
<b>Additions:</b>				
<b>Investment Income:</b>				
Interest, Dividends, and Other Investment Income	\$ 3	\$ —	\$ —	\$ —
<b>Total Investment Income</b>	<b>3</b>	<b>—</b>	<b>—</b>	<b>—</b>
Less Investment Expenses	—	—	—	—
<b>Net Investment Income</b>	<b>3</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Contributions:</b>				
Member	—	—	—	—
Employer	—	—	—	—
<b>Total Contributions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Other Revenue	—	10,615	—	—
Sales Tax Collections for Other Governments	1,682,687	—	—	—
Child Support Collections	—	—	—	595,695
Collections for Inmates and Wards	—	—	4,490	—
Collections for Behavioral Health Patients	—	—	—	—
Collateral Received and Related Additions	—	281,470	—	—
Fee Collections for Other Governments	10,500	—	—	—
Collections for Veterans' Care Center Residents	—	—	—	—
Other Additions	6,133	—	—	—
<b>Total Additions</b>	<b>1,699,323</b>	<b>292,085</b>	<b>4,490</b>	<b>595,695</b>
<b>Deductions:</b>				
Refunds to Former Members	—	—	—	—
Administrative Expenses	630	—	—	—
Other Expenses	—	—	—	—
Sales Tax Payments to Other Governments	1,682,603	—	—	—
Child Support Payments to Individuals	—	—	—	601,095
Payments for Inmates and Wards	—	—	11,343	—
Payments for Behavioral Health Patients	—	—	—	—
Collateral Disbursed and Related Deductions	—	286,575	—	—
Fee Payments to Other Governments	10,017	—	—	—
Payments for Veterans' Care Center Residents	—	—	—	—
Other Deductions	6,213	—	—	—
<b>Total Deductions</b>	<b>1,699,463</b>	<b>286,575</b>	<b>11,343</b>	<b>601,095</b>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	<b>(140)</b>	<b>5,510</b>	<b>(6,853)</b>	<b>(5,400)</b>
Net Position, July 1	1,775	468,427	33,162	18,520
<b>Net Position, June 30</b>	<b>\$ 1,635</b>	<b>\$ 473,937</b>	<b>\$ 26,309</b>	<b>\$ 13,120</b>

Behavioral Health Patient	Wilson Workforce Rehabilitation Center	Third Party Administrator	Virginia Veterans' Care Center Resident	Volunteer Firefighters and Rescue Squad Workers	VRS Investment Portfolio	Total
\$ —	\$ —	\$ 22	\$ —	\$ 26	\$ 3,256	\$ 3,307
—	—	22	—	26	3,256	3,307
—	—	3	—	33	3,077	3,113
—	—	19	—	(7)	179	194
—	—	—	—	25	—	25
—	—	—	—	89	807	896
—	—	—	—	114	807	921
—	—	—	—	—	5,514	16,129
—	—	—	—	—	—	1,682,687
—	—	—	—	—	—	595,695
—	—	—	—	—	—	4,490
1,768	—	—	—	—	—	1,768
—	—	—	—	—	—	281,470
—	—	—	—	—	—	10,500
—	—	—	1,436	—	—	1,436
—	1	92	—	—	—	6,226
1,768	1	111	1,436	107	6,500	2,601,516
—	—	—	—	—	1,768	1,768
—	—	43	—	—	—	673
—	—	—	—	91	—	91
—	—	—	—	—	—	1,682,603
—	—	—	—	—	—	601,095
—	—	—	—	—	—	11,343
2,135	—	—	—	—	—	2,135
—	—	—	—	—	—	286,575
—	—	—	—	—	—	10,017
—	—	—	1,265	—	—	1,265
—	2	1	—	—	—	6,216
2,135	2	44	1,265	91	1,768	2,603,781
(367)	(1)	67	171	16	4,732	(2,265)
1,538	7	9,826	319	5,456	58,924	597,954
\$ 1,171	\$ 6	\$ 9,893	\$ 490	\$ 5,472	\$ 63,656	\$ 595,689