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# Combining and Individual Fund Statements and Schedules

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# Nonmajor Governmental Funds

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## Special Revenue Funds

*Special Revenue Funds account for specific revenue sources that are restricted to finance particular functions and activities of the Commonwealth.*

**The Health and Social Services Special Revenue Fund** accounts for revenues and expenditures related to local health care assistance.

**The Other Special Revenue Fund** accounts for revenues and expenditures related to business and agricultural activities, and miscellaneous activities throughout the Commonwealth.

**The Water Quality Improvement Fund** accounts for sums appropriated by the General Assembly and for other funds from any public or private source. Funds are used for water quality improvement grants to assist in pollution prevention and reduction.

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## Debt Service Funds:

*The Debt Service Funds account for transactions related to resources retained and used for the payment of interest and principal on long-term obligations recorded in the Governmental Activities column on the Government-wide Statement of Net Assets.*

**Primary Government** accounts for the payment of principal and interest on bonds used to acquire, construct, or improve parks, highways, and correctional, mental health, and parking facilities owned by the Commonwealth.

**The Virginia Public Building Authority** accounts for the payment of principal and interest on bonds used to acquire, construct, and operate public buildings used by the Commonwealth and its political subdivisions.

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## Capital Project Funds

*The Capital Project Funds are maintained to account for resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental or proprietary funds.*

**Primary Government** accounts for the financial resources acquired through the issuance of General Obligation Bonds and Energy Performance Contracts. The resources are used to acquire, construct, or improve land, public buildings, and parking facilities owned by the Commonwealth.

**The Virginia Public Building Authority** accounts for financial resources acquired through the issuance of section 9(d) bonds. These resources are used to acquire, construct, finance, refinance and operate public buildings used by the Commonwealth and any of its political subdivisions. Resources are also used to finance or refinance reimbursements to localities or governmental entities for the Commonwealth's share of the capital costs for certain authorized projects.

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## Permanent Funds

*Permanent Funds are funds whose principal must remain intact.*

**Commonwealth Health Research Fund** provides financial grants for human health research benefiting the Commonwealth's citizens. The entire fund balance is restricted for use as such as a condition of a legal settlement.

**Mental Health Endowment Funds** provide funds for the welfare of patients in mental health facilities. The entire fund balance is restricted for use as such.

**Prescription Monitoring Program** provides funds to establish, maintain, and administer an electronic system to monitor the dispensing of controlled substances benefiting the Commonwealth's citizens. The entire fund balance is restricted for use as such as a condition of a legal settlement.

**Combining Balance Sheet – Nonmajor Governmental Funds**

June 30, 2009

(Dollars in Thousands)

	<b>Special Revenue Funds</b>			<b>Total</b>
	<b>Health and Social Services</b>	<b>Water Quality Improvement Fund</b>	<b>Other</b>	
<b>Assets</b>				
Cash and Cash Equivalents	\$ 122,068	\$ 142,559	\$ 556,197	\$ 820,824
Investments	5,050	15,332	43,647	64,029
Receivables, Net	37,443	-	27,590	65,033
Due From Other Funds	-	-	7,909	7,909
Due From External Parties (Fiduciary Funds)	-	-	158	158
Interfund Receivable	-	-	43,478	43,478
Inventory	4,535	-	305	4,840
Prepaid Items	5,260	-	2,445	7,705
Other Assets	32	-	922	954
Loans Receivable from Component Units	-	-	23,812	23,812
<b>Total Assets</b>	<b>\$ 174,388</b>	<b>\$ 157,891</b>	<b>\$ 706,463</b>	<b>\$ 1,038,742</b>
<b>Liabilities and Fund Balances</b>				
Accounts Payable	\$ 20,918	\$ 2,146	\$ 31,221	\$ 54,285
Amounts Due to Other Governments	-	-	1,445	1,445
Due to Other Funds	3,986	15	1,827	5,828
Due to Component Units	-	-	-	-
Due to External Parties (Fiduciary Funds)	-	-	116	116
Deferred Revenue	2,492	-	12,433	14,925
Unearned Revenue	2,366	-	6,485	8,851
Obligations Under Securities Lending Program	2,898	28,111	69,914	100,923
Other Liabilities	-	-	5,520	5,520
Long-term Liabilities Due Within One Year	209	-	61	270
<b>Total Liabilities</b>	<b>32,869</b>	<b>30,272</b>	<b>129,022</b>	<b>192,163</b>
Fund Balances Reserved for:				
Inventory	4,535	-	305	4,840
Prepaid Items	5,260	-	2,445	7,705
Debt Service	-	-	-	-
Gifts and Grants	13,602	-	14,715	28,317
Fund Balances Unreserved, Reported in:				
Special Revenue Funds	118,122	127,619	559,976	805,717
Capital Projects Funds	-	-	-	-
Permanent Funds	-	-	-	-
<b>Total Fund Balances</b>	<b>141,519</b>	<b>127,619</b>	<b>577,441</b>	<b>846,579</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 174,388</b>	<b>\$ 157,891</b>	<b>\$ 706,463</b>	<b>\$ 1,038,742</b>

Debt Service Funds			Capital Project Funds		
Primary Government	Virginia Public Building Authority	Total	Primary Government	Virginia Public Building Authority	Total
\$ 102,456	\$ -	\$ 102,456	\$ 83,989	\$ 270,810	\$ 354,799
-	-	-	-	-	-
-	-	-	-	138	138
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 102,456</u>	<u>\$ -</u>	<u>\$ 102,456</u>	<u>\$ 83,989</u>	<u>\$ 270,948</u>	<u>\$ 354,937</u>
\$ -	\$ -	\$ -	\$ 3,363	\$ 5,891	\$ 9,254
-	-	-	-	-	-
-	-	-	-	937	937
-	-	-	13,259	-	13,259
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	16,622	6,828	23,450
-	-	-	-	-	-
-	-	-	-	-	-
102,456	-	102,456	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	67,367	264,120	331,487
-	-	-	-	-	-
<u>102,456</u>	<u>-</u>	<u>102,456</u>	<u>67,367</u>	<u>264,120</u>	<u>331,487</u>
<u>\$ 102,456</u>	<u>\$ -</u>	<u>\$ 102,456</u>	<u>\$ 83,989</u>	<u>\$ 270,948</u>	<u>\$ 354,937</u>

Continued on next page

**Combining Balance Sheet – Nonmajor Governmental Funds** (Continued from previous page)

June 30, 2009

(Dollars in Thousands)

	Permanent Funds			Total
	Commonwealth Health Research Board	Prescription Monitoring Fund	Mental Health Endowment Funds	
<b>Assets</b>				
Cash and Cash Equivalents	\$ 133	\$ 24,594	\$ 261	\$ 24,988
Investments	23,550	4,260	-	27,810
Receivables, Net	-	-	-	-
Due From Other Funds	-	-	-	-
Due From External Parties (Fiduciary Funds)	-	-	-	-
Interfund Receivable	-	-	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Other Assets	-	-	-	-
Loans Receivable from Component Units	-	-	-	-
<b>Total Assets</b>	<b>\$ 23,683</b>	<b>\$ 28,854</b>	<b>\$ 261</b>	<b>\$ 52,798</b>
<b>Liabilities and Fund Balances</b>				
Accounts Payable	\$ 3	\$ 65	\$ -	\$ 68
Amounts Due to Other Governments	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Component Units	-	-	-	-
Due to External Parties (Fiduciary Funds)	-	-	-	-
Deferred Revenue	-	-	-	-
Unearned Revenue	-	-	-	-
Obligations Under Securities Lending Program	-	7,810	-	7,810
Other Liabilities	-	-	-	-
Long-term Liabilities Due Within One Year	-	-	-	-
<b>Total Liabilities</b>	<b>3</b>	<b>7,875</b>	<b>-</b>	<b>7,878</b>
Fund Balances Reserved for:				
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Debt Service	-	-	-	-
Gifts and Grants	-	-	-	-
Fund Balances Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Permanent Funds	23,680	20,979	261	44,920
<b>Total Fund Balances</b>	<b>23,680</b>	<b>20,979</b>	<b>261</b>	<b>44,920</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 23,683</b>	<b>\$ 28,854</b>	<b>\$ 261</b>	<b>\$ 52,798</b>

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**Total  
Nonmajor  
Governmental  
Funds**

\$	1,303,067
	91,839
	65,171
	7,909
	158
	43,478
	4,840
	7,705
	954
	23,812
<b>\$</b>	<b>1,548,933</b>
\$	63,607
	1,445
	6,765
	13,259
	116
	14,925
	8,851
	108,733
	5,520
	270
	223,491
	4,840
	7,705
	102,456
	28,317
	805,717
	331,487
	44,920
	1,325,442
<b>\$</b>	<b>1,548,933</b>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Nonmajor Governmental Funds**

For the Fiscal Year Ended June 30, 2009  
(Dollars in Thousands)

	Special Revenue Funds			Total
	Health and Social Services	Water Quality Improvement Fund	Other	
<b>Revenues</b>				
Taxes	\$ 11,056	\$ -	\$ 77,572	\$ 88,628
Rights and Privileges	111,501	-	160,187	271,688
Institutional Revenue	328,758	-	73,677	402,435
Interest, Dividends, Rents, and Other Investment Income	(366)	6,073	15,366	21,073
Federal Grants and Contracts	8,859	-	-	8,859
Other	119,436	58	253,386	372,880
<b>Total Revenues</b>	<b>579,244</b>	<b>6,131</b>	<b>580,188</b>	<b>1,165,563</b>
<b>Expenditures</b>				
Current:				
General Government	610	-	90,092	90,702
Education	1,397	-	39,361	40,758
Transportation	-	-	5,166	5,166
Resources and Economic Development	35,510	189,414	291,674	516,598
Individual and Family Services	565,176	-	73,115	638,291
Administration of Justice	2,308	-	84,638	86,946
Capital Outlay	-	-	47,787	47,787
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Charges	-	-	-	-
<b>Total Expenditures</b>	<b>605,001</b>	<b>189,414</b>	<b>631,833</b>	<b>1,426,248</b>
Revenues Over (Under) Expenditures	(25,757)	(183,283)	(51,645)	(260,685)
<b>Other Financing Sources (Uses)</b>				
Transfers In	31,280	1,589	70,480	103,349
Transfers Out	(57,946)	(307)	(32,748)	(91,001)
Notes Issued	-	-	-	-
Insurance Recoveries	16	-	4,383	4,399
Bonds Issued	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Sale of Capital Assets	-	-	37	37
Payment to Refunded Bond Escrow Agent	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(26,650)</b>	<b>1,282</b>	<b>42,152</b>	<b>16,784</b>
Net Change in Fund Balances	(52,407)	(182,001)	(9,493)	(243,901)
Fund Balance, July 1, as restated	193,926	309,620	586,934	1,090,480
Fund Balance, June 30	<u>\$ 141,519</u>	<u>\$ 127,619</u>	<u>\$ 577,441</u>	<u>\$ 846,579</u>



Debt Service Funds			Capital Project Funds		
Primary Government	Virginia Public Building Authority	Total	Primary Government	Virginia Public Building Authority	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
884	-	884	927	1,622	2,549
-	-	-	-	-	-
7,531	-	7,531	-	1	1
8,415	-	8,415	927	1,623	2,550
-	-	-	-	-	-
-	-	-	-	-	-
47	-	47	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	193,490	314,588	508,078
291,715	124,745	416,460	-	-	-
128,973	78,032	207,005	-	-	-
420,735	202,777	623,512	193,490	314,588	508,078
(412,320)	(202,777)	(615,097)	(192,563)	(312,965)	(505,528)
413,566	202,524	616,090	-	28	28
-	-	-	(122)	(94)	(216)
-	-	-	17,885	-	17,885
-	-	-	-	-	-
-	-	-	180,000	465,995	645,995
1,016	5,520	6,536	7,098	32,713	39,811
25,458	42,745	68,203	-	-	-
-	-	-	-	-	-
(26,349)	(48,012)	(74,361)	-	-	-
413,691	202,777	616,468	204,861	498,642	703,503
1,371	-	1,371	12,298	185,677	197,975
101,085	-	101,085	55,069	78,443	133,512
\$ 102,456	\$ -	\$ 102,456	\$ 67,367	\$ 264,120	\$ 331,487

Continued on next page

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –  
Nonmajor Governmental Funds** *(Continued from previous page)*

For the Fiscal Year Ended June 30, 2009  
(Dollars in Thousands)

	Permanent Funds			Total
	Commonwealth	Prescription Monitoring Fund	Mental	
	Health		Health	
	Research Board		Endowment Funds	
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Rights and Privileges	-	-	-	-
Institutional Revenue	-	-	-	-
Interest, Dividends, Rents, and Other Investment Income	(6,063)	699	3	(5,361)
Federal Grants and Contracts	-	-	-	-
Other	69	-	-	69
<b>Total Revenues</b>	<b>(5,994)</b>	<b>699</b>	<b>3</b>	<b>(5,292)</b>
<b>Expenditures</b>				
Current:				
General Government	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Resources and Economic Development	-	853	-	853
Individual and Family Services	1,172	-	4	1,176
Administration of Justice	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Charges	-	-	-	-
<b>Total Expenditures</b>	<b>1,172</b>	<b>853</b>	<b>4</b>	<b>2,029</b>
Revenues Over (Under) Expenditures	(7,166)	(154)	(1)	(7,321)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Notes Issued	-	-	-	-
Insurance Recoveries	-	-	-	-
Bonds Issued	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Sale of Capital Assets	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(7,166)	(154)	(1)	(7,321)
Fund Balance, July 1, as restated	30,846	21,133	262	52,241
Fund Balance, June 30	<u>\$ 23,680</u>	<u>\$ 20,979</u>	<u>\$ 261</u>	<u>\$ 44,920</u>

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**Total  
Nonmajor  
Governmental  
Funds**

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\$	88,628
	271,688
	402,435
	19,145
	8,859
	380,481
	<u>1,171,236</u>
	90,702
	40,758
	5,213
	517,451
	639,467
	86,946
	555,865
	416,460
	207,005
	<u>2,559,867</u>
	(1,388,631)
	719,467
	(91,217)
	17,885
	4,399
	645,995
	46,347
	68,203
	37
	<u>(74,361)</u>
	1,336,755
	(51,876)
	<u>1,377,318</u>
\$	<u>1,325,442</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balances –  
Budget and Actual – Nonmajor Special Revenue Funds**

For the Fiscal Year Ended June 30, 2009  
(Dollars in Thousands)

	Health and Social Services			Final/Actual Variance Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
<b>Taxes:</b>				
Motor Fuel	\$ -	\$ -	\$ -	\$ -
Deeds, Contracts, Suits	-	-	-	-
Alcoholic Beverage Sales	-	-	-	-
Tobacco Products	-	-	-	-
Public Service Corporations	7,105	23,986	11,056	(12,930)
Other Taxes	-	-	-	-
Rights and Privileges	108,599	112,963	111,679	(1,284)
Sales of Property and Commodities	18,975	18,640	15,732	(2,908)
Assessments and Receipts for Support of Special Services	-	-	500	500
Institutional Revenue	304,918	381,173	344,384	(36,789)
Interest, Dividends, and Rents	394	275	318	43
Fines, Forfeitures, Court Fees, Penalties, and Escheats	809	81	1,083	1,002
Federal Grants and Contracts	-	-	8,859	8,859
Receipts from Cities, Counties, and Towns	65,075	64,823	61,933	(2,890)
Private Donations, Gifts and Contracts	22,677	3,793	4,870	1,077
Other	38,795	37,707	34,099	(3,608)
<b>Total Revenues</b>	<b>567,347</b>	<b>643,441</b>	<b>594,513</b>	<b>(48,928)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	434	616	538	78
Education	1,115	1,694	1,352	342
Transportation	-	-	-	-
Resources and Economic Development	31,605	41,429	36,476	4,953
Individual and Family Services	551,228	602,860	565,113	37,747
Administration of Justice	308	2,308	2,308	-
Capital Outlay	500	500	-	500
<b>Total Expenditures</b>	<b>585,190</b>	<b>649,407</b>	<b>605,787</b>	<b>43,620</b>
Revenues Over (Under) Expenditures	(17,843)	(5,966)	(11,274)	(5,308)
<b>Other Financing Sources (Uses):</b>				
<b>Transfers:</b>				
Transfers In	14,611	21,902	31,280	9,378
Transfers Out	(2,229)	(46,866)	(57,946)	(11,080)
<b>Total Other Financing Sources (Uses)</b>	<b>12,382</b>	<b>(24,964)</b>	<b>(26,666)</b>	<b>(1,702)</b>
<b>Revenues and Other Sources Over (Under)</b>				
Expenditures and Other Uses	(5,461)	(30,930)	(37,940)	(7,010)
<b>Fund Balance, July 1</b>	<b>162,231</b>	<b>162,231</b>	<b>162,231</b>	<b>-</b>
<b>Fund Balance, June 30</b>	<b>\$ 156,770</b>	<b>\$ 131,301</b>	<b>\$ 124,291</b>	<b>\$ (7,010)</b>

See Notes on page 192 in this section.

Water Quality Improvement Fund				Other			
Original Budget	Final Budget	Actual	Final/Actual Variance Positive (Negative)	Original Budget	Final Budget	Actual	Final/Actual Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ 36,937	\$ 34,137	\$ 32,672	\$ (1,465)
-	-	-	-	835	-	617	617
-	-	-	-	880	880	890	10
-	-	-	-	85	83	83	-
-	-	-	-	6,005	5,975	6,200	225
-	-	-	-	35,754	36,224	37,735	1,511
-	-	-	-	185,329	191,564	160,143	(31,421)
-	-	-	-	7,419	14,847	10,510	(4,337)
-	-	-	-	92,337	95,433	93,483	(1,950)
-	-	-	-	98,003	95,175	72,148	(23,027)
8,000	3,580	5,246	1,666	22,241	14,997	14,571	(426)
-	-	-	-	57,230	53,689	62,577	8,888
-	-	-	-	-	-	-	-
-	-	-	-	9,542	7,909	8,697	788
-	-	23	23	2,119	2,406	6,823	4,417
-	3,060	35	(3,025)	60,142	75,265	76,614	1,349
8,000	6,640	5,304	(1,336)	614,858	628,584	583,763	(44,821)
-	-	-	-	-	-	-	-
-	-	-	-	73,788	112,576	90,992	21,584
-	-	-	-	37,145	42,241	39,072	3,169
-	-	-	-	6,140	6,110	5,154	956
89,336	250,581	188,680	61,901	342,857	353,952	294,024	59,928
-	-	-	-	73,190	87,107	72,048	15,059
-	-	-	-	126,210	123,191	85,910	37,281
-	-	-	-	35,939	97,835	45,988	51,847
89,336	250,581	188,680	61,901	695,269	823,012	633,188	189,824
(81,336)	(243,941)	(183,376)	60,565	(80,411)	(194,428)	(49,425)	145,003
-	-	-	-	-	-	-	-
-	1,589	1,589	-	44,553	50,676	70,480	19,804
(100)	(100)	(307)	(207)	(10,119)	(25,541)	(32,747)	(7,206)
(100)	1,489	1,282	(207)	34,434	25,135	37,733	12,598
(81,436)	(242,452)	(182,094)	60,358	(45,977)	(169,293)	(11,692)	157,601
311,873	311,873	311,873	-	606,496	606,496	606,496	-
\$ 230,437	\$ 69,421	\$ 129,779	\$ 60,358	\$ 560,519	\$ 437,203	\$ 594,804	\$ 157,601

**Notes for Schedule of Revenues, Expenditures, and Changes in Fund Balances –  
Budget and Actual – Nonmajor Special Revenue Funds**

**1. BASIS OF BUDGETING VS. MODIFIED ACCRUAL BASIS FUND BALANCE**

Since the presentation of financial data on the basis of budgeting differs from that presented under accounting principles generally accepted in the United States of America, a schedule reconciling the fund balance on a budgetary basis at June 30, 2009, to the fund balance on a modified accrual basis follows.

<i>(Dollars in Thousands)</i>	<b>Health and Social Services</b>	<b>Water Quality Improvement Fund</b>	<b>Other</b>
Fund Balance, Basis of Budgeting	\$ 124,291	\$ 129,779	\$ 594,804
Adjustments from Budget to Modified Accrual, Undesignated:			
Accrued Revenues:			
Taxes	-	-	6,184
Other Revenue	31,717	-	8,931
Accrued Expenditures	(15,226)	(2,160)	(29,829)
Fund Reclassification - Budget to Modified Accrual	737	-	(2,649)
Fund Balance, Modified Accrual Basis	<u>\$ 141,519</u>	<u>\$ 127,619</u>	<u>\$ 577,441</u>

**2. APPROPRIATIONS**

The amounts presented in the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds are principally on a cash basis and represent the original budget adopted by the General Assembly and all supplemental appropriations and transfers. The following schedule reconciles original appropriations to the final adjusted expenditure appropriations for the Nonmajor Special Revenue Funds, at June 30, 2009.

<i>(Dollars in Thousands)</i>	<b>Health and Social Services</b>	<b>Water Quality Improvement Fund</b>	<b>Other</b>
Appropriations (1)	\$ 585,190	\$ 89,336	\$ 695,269
Supplemental Appropriations:			
Reappropriations (2)	500	-	134,687
Subsequent Executive (3)	48,692	159,361	95,191
Subsequent Legislative (4)	20,906	-	(16,504)
Capital Outlay Reversions (5)	-	-	(6,381)
Transfers (6)	14,619	1,884	2,971
Capital Outlay Adjustment (7)	(20,500)	-	(82,221)
Appropriations, as adjusted	<u>\$ 649,407</u>	<u>\$ 250,581</u>	<u>\$ 823,012</u>

1. Represents the budget appropriated through Chapter 879, 2008 Acts of Assembly, as amended by Chapter 781, 2009 Acts of Assembly.
2. Actions taken to reappropriate any prior year unexpended balances per authority of the language in the Appropriation Act.
3. Actions taken by the Governor to appropriate any additional revenues collected so that they can be legally spent.
4. Actions taken by the Governor and the General Assembly to adjust the budget.
5. Represents reversions of unexpended capital outlay balances.
6. Represents transfers required by the Appropriation Act.
7. Capital outlay appropriations cover the projects' lives and usually extend beyond the current fiscal year. These amounts have been adjusted to report the amount authorized for expenditure during the current fiscal year.