

**Combining and Individual Fund Statements and Schedules**



# Nonmajor Governmental Funds

## Special Revenue Funds

*Special Revenue Funds account for specific revenue sources that are restricted or committed 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.

## 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 Position.*

**Primary Government** accounts for the payment of principal and interest on bonds used to acquire, construct, or improve parks, highways, and correctional, behavioral 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.

## 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.

## 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.

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

**Combining Balance Sheet – Nonmajor Governmental Funds**

June 30, 2016

(Dollars in Thousands)

	<b>Special Revenue Funds</b>		
	<b>Health and Social Services</b>	<b>Other</b>	<b>Total</b>
<b>Assets and Deferred Outflows of Resources</b>			
Cash and Cash Equivalents	\$ 158,867	\$ 405,681	\$ 564,548
Investments	5,401	13,988	19,389
Receivables, Net	37,481	21,106	58,587
Due from Other Funds	1,550	5,272	6,822
Due from External Parties (Fiduciary Funds)	-	168	168
Interfund Receivable	-	157,909	157,909
Inventory	4,804	241	5,045
Prepaid Items	17,103	3,169	20,272
Other Assets	10	1,704	1,714
Loans Receivable from Component Units	-	18,905	18,905
<b>Total Assets</b>	<b>225,216</b>	<b>628,143</b>	<b>853,359</b>
<b>Deferred Outflows of Resources</b>			
Total Assets and Deferred Outflows of Resources	\$ 225,216	\$ 628,143	\$ 853,359
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
Accounts Payable	\$ 15,797	\$ 29,652	\$ 45,449
Amounts Due to Other Governments	363	2,357	2,720
Due to Other Funds	1,963	3,086	5,049
Due to Component Units	-	-	-
Due to External Parties (Fiduciary Funds)	1,168	1,569	2,737
Unearned Revenue	2,168	4,816	6,984
Obligations Under Securities Lending Program	331	1,411	1,742
Other Liabilities	65	4,840	4,905
Long-term Liabilities Due Within One Year	133	74	207
<b>Total Liabilities</b>	<b>21,988</b>	<b>47,805</b>	<b>69,793</b>
<b>Deferred Inflows of Resources</b>			
Total Liabilities and Deferred Inflows of Resources	18,482	8,489	26,971
	40,470	56,294	96,764
<b>Fund Balances:</b>			
Nonspendable	21,907	3,354	25,261
Restricted	35,875	71,072	106,947
Committed	121,567	474,065	595,632
Assigned	5,397	23,358	28,755
<b>Total Fund Balances</b>	<b>184,746</b>	<b>571,849</b>	<b>756,595</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 225,216</b>	<b>\$ 628,143</b>	<b>\$ 853,359</b>

Debt Service Funds			Capital Project Funds		
Primary Government	Virginia Public Building Authority	Total	Primary Government	Virginia Public Building Authority	Total
\$ 21,752	\$ -	\$ 21,752	\$ 27,739	\$ 23,490	\$ 51,229
-	-	-	-	-	-
-	-	-	-	42	42
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
21,752	-	21,752	27,739	23,532	51,271
-	-	-	-	-	-
\$ 21,752	\$ -	\$ 21,752	\$ 27,739	\$ 23,532	\$ 51,271
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ 1,022	\$ 10,590	\$ 11,612
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	39	-	39
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,061	10,590	11,651
-	-	-	-	-	-
-	-	-	1,061	10,590	11,651
-	-	-	-	-	-
21,752	-	21,752	26,678	12,942	39,620
-	-	-	-	-	-
-	-	-	-	-	-
21,752	-	21,752	26,678	12,942	39,620
\$ 21,752	\$ -	\$ 21,752	\$ 27,739	\$ 23,532	\$ 51,271

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

June 30, 2016

(Dollars in Thousands)

	Permanent Funds			Total Nonmajor Governmental Funds
	Commonwealth Health Research Board	Behavioral Health Endowment Funds	Total	
<b>Assets and Deferred Outflows of Resources</b>				
Cash and Cash Equivalents	\$ 111	\$ 134	\$ 245	\$ 637,774
Investments	35,227	-	35,227	54,616
Receivables, Net	-	-	-	58,629
Due from Other Funds	-	-	-	6,822
Due from External Parties (Fiduciary Funds)	-	-	-	168
Interfund Receivable	-	-	-	157,909
Inventory	-	-	-	5,045
Prepaid Items	-	-	-	20,272
Other Assets	-	-	-	1,714
Loans Receivable from Component Units	-	-	-	18,905
<b>Total Assets</b>	<b>35,338</b>	<b>134</b>	<b>35,472</b>	<b>961,854</b>
<b>Deferred Outflows of Resources</b>				
Total Assets and Deferred Outflows of Resources	\$ 35,338	\$ 134	\$ 35,472	\$ 961,854
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
Accounts Payable	\$ 8	\$ -	\$ 8	\$ 57,069
Amounts Due to Other Governments	-	-	-	2,720
Due to Other Funds	1	-	1	5,050
Due to Component Units	-	-	-	39
Due to External Parties (Fiduciary Funds)	1	-	1	2,738
Unearned Revenue	-	-	-	6,984
Obligations Under Securities Lending Program	1	-	1	1,743
Other Liabilities	-	-	-	4,905
Long-term Liabilities Due Within One Year	-	-	-	207
<b>Total Liabilities</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>81,455</b>
<b>Deferred Inflows of Resources</b>				
Total Liabilities and Deferred Inflows of Resources	11	-	11	26,971
<b>Fund Balances:</b>				
Nonspendable	34,007	48	34,055	59,316
Restricted	1,320	86	1,406	169,725
Committed	-	-	-	595,632
Assigned	-	-	-	28,755
<b>Total Fund Balances</b>	<b>35,327</b>	<b>134</b>	<b>35,461</b>	<b>853,428</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 35,338</b>	<b>\$ 134</b>	<b>\$ 35,472</b>	<b>\$ 961,854</b>



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

For the Fiscal Year Ended June 30, 2016  
(Dollars in Thousands)

	<b>Special Revenue Funds</b>		
	<b>Health and Social Services</b>	<b>Other</b>	<b>Total</b>
<b>Revenues</b>			
Taxes	\$ 4,735	\$ 74,358	\$ 79,093
Rights and Privileges	142,162	182,821	324,983
Institutional Revenue	209,879	19,932	229,811
Interest, Dividends, Rents, and Other Investment Income	403	13,639	14,042
Other	106,461	316,947	423,408
<b>Total Revenues</b>	<b>463,640</b>	<b>607,697</b>	<b>1,071,337</b>
<b>Expenditures</b>			
<b>Current:</b>			
General Government	6	152,997	153,003
Education	133	24,236	24,369
Transportation	-	7,250	7,250
Resources and Economic Development	36,815	303,772	340,587
Individual and Family Services	392,858	68,477	461,335
Administration of Justice	452	66,431	66,883
Capital Outlay	3	4,707	4,710
<b>Debt Service:</b>			
Principal Retirement	-	-	-
Interest and Charges	-	-	-
<b>Total Expenditures</b>	<b>430,267</b>	<b>627,870</b>	<b>1,058,137</b>
<b>Revenues Over (Under) Expenditures</b>	<b>33,373</b>	<b>(20,173)</b>	<b>13,200</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,425	40,361	41,786
Transfers Out	(24,015)	(26,864)	(50,879)
Notes Issued	-	250	250
Insurance Recoveries	76	334	410
Capital Leases Issued	-	185	185
Premium on Debt Issuance	-	-	-
Refunding Bonds Issued	-	-	-
Sale of Capital Assets	375	5,518	5,893
Payment to Refunded Bond Escrow Agents	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(22,139)</b>	<b>19,784</b>	<b>(2,355)</b>
<b>Net Change in Fund Balances</b>	<b>11,234</b>	<b>(389)</b>	<b>10,845</b>
Fund Balance, July 1, as restated	173,512	572,238	745,750
<b>Fund Balance, June 30</b>	<b>\$ 184,746</b>	<b>\$ 571,849</b>	<b>\$ 756,595</b>

Debt Service Funds			Capital Project Funds		
Primary Government	Virginia Public Building Authority	Total	Primary Government	Virginia Public Building Authority	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
4	-	4	86	655	741
7,212	-	7,212	-	973	973
7,216	-	7,216	86	1,628	1,714
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	8,310	244,564	252,874
263,159	160,470	423,629	-	-	-
180,020	101,612	281,632	-	-	-
443,179	262,082	705,261	8,310	244,564	252,874
(435,963)	(262,082)	(698,045)	(8,224)	(242,936)	(251,160)
412,535	261,989	674,524	-	-	-
-	-	-	-	(641)	(641)
-	-	-	3,336	-	3,336
-	-	-	-	-	-
-	-	-	-	-	-
18,034	-	18,034	-	-	-
75,825	-	75,825	-	-	-
-	-	-	-	-	-
(93,315)	-	(93,315)	-	-	-
413,079	261,989	675,068	3,336	(641)	2,695
(22,884)	(93)	(22,977)	(4,888)	(243,577)	(248,465)
44,636	93	44,729	31,566	256,519	288,085
\$ 21,752	\$ -	\$ 21,752	\$ 26,678	\$ 12,942	\$ 39,620

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

For the Fiscal Year Ended June 30, 2016  
(Dollars in Thousands)

	Permanent Funds			Total Nonmajor Governmental Funds
	Commonwealth Health Research Board	Behavioral Health Endowment Funds	Total	
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 79,093
Rights and Privileges	-	-	-	324,983
Institutional Revenue	-	-	-	229,811
Interest, Dividends, Rents, and Other Investment Income	647	-	647	15,434
Other	-	-	-	431,593
Total Revenues	647	-	647	1,080,914
<b>Expenditures</b>				
Current:				
General Government	-	-	-	153,003
Education	-	-	-	24,369
Transportation	-	-	-	7,250
Resources and Economic Development	-	-	-	340,587
Individual and Family Services	1,354	4	1,358	462,693
Administration of Justice	-	-	-	66,883
Capital Outlay	-	-	-	257,584
Debt Service:				
Principal Retirement	-	-	-	423,629
Interest and Charges	-	-	-	281,632
Total Expenditures	1,354	4	1,358	2,017,630
Revenues Over (Under) Expenditures	(707)	(4)	(711)	(936,716)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	716,310
Transfers Out	-	-	-	(51,520)
Notes Issued	-	-	-	3,586
Insurance Recoveries	-	-	-	410
Capital Leases Issued	-	-	-	185
Premium on Debt Issuance	-	-	-	18,034
Refunding Bonds Issued	-	-	-	75,825
Sale of Capital Assets	-	-	-	5,893
Payment to Refunded Bond Escrow Agents	-	-	-	(93,315)
Total Other Financing Sources (Uses)	-	-	-	675,408
Net Change in Fund Balances	(707)	(4)	(711)	(261,308)
Fund Balance, July 1, as restated	36,034	138	36,172	1,114,736
Fund Balance, June 30	\$ 35,327	\$ 134	\$ 35,461	\$ 853,428



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

For the Fiscal Year Ended June 30, 2016  
(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	5,819	5,819	4,735	(1,084)
Other Taxes	-	-	-	-
Rights and Privileges	143,386	141,905	141,964	59
Sales of Property and Commodities	207	-	6,346	6,346
Assessments and Receipts for Support of Special Services	-	-	-	-
Institutional Revenue	198,327	208,467	215,015	6,548
Interest, Dividends, and Rents	120	134	614	480
Fines, Forfeitures, Court Fees, Penalties, and Escheats	384	1,225	2,857	1,632
Receipts from Cities, Counties, and Towns	57,041	59,311	58,818	(493)
Private Donations, Gifts and Contracts	3,599	3,609	2,937	(672)
Other	33,481	32,986	35,562	2,576
<b>Total Revenues</b>	<b>442,364</b>	<b>453,456</b>	<b>468,848</b>	<b>15,392</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	280	280	13	267
Education	1,020	1,020	136	884
Transportation	-	-	-	-
Resources and Economic Development	34,788	37,674	36,415	1,259
Individual and Family Services	463,220	472,031	394,802	77,229
Administration of Justice	408	509	483	26
Capital Outlay	2,550	2,550	3	2,547
<b>Total Expenditures</b>	<b>502,266</b>	<b>514,064</b>	<b>431,852</b>	<b>82,212</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(59,902)</b>	<b>(60,608)</b>	<b>36,996</b>	<b>97,604</b>
<b>Other Financing Sources (Uses):</b>				
<b>Transfers:</b>				
Transfers In	225	225	1,425	1,200
Transfers Out	(20,870)	(20,870)	(24,015)	(3,145)
<b>Total Other Financing Sources (Uses)</b>	<b>(20,645)</b>	<b>(20,645)</b>	<b>(22,590)</b>	<b>(1,945)</b>
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	(80,547)	(81,253)	14,406	95,659
<b>Fund Balance, July 1, as restated</b>	<b>146,839</b>	<b>146,839</b>	<b>146,839</b>	<b>-</b>
<b>Fund Balance, June 30</b>	<b>\$ 66,292</b>	<b>\$ 65,586</b>	<b>\$ 161,245</b>	<b>\$ 95,659</b>

See Notes on page 214 in this section.

**Other**

<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final/Actual Variance Positive (Negative)</u>
\$ 32,951	\$ 34,198	\$ 33,630	\$ (568)
549	549	577	28
854	868	782	(86)
83	83	106	23
10,512	10,639	9,981	(658)
26,418	27,632	29,201	1,569
193,124	194,797	181,900	(12,897)
8,132	4,633	12,188	7,555
118,465	117,965	117,959	(6)
19,379	18,903	19,949	1,046
11,464	11,620	13,228	1,608
32,170	42,890	50,431	7,541
1,248	1,244	1,213	(31)
897	1,319	3,144	1,825
61,510	125,499	139,256	13,757
517,756	592,839	613,545	20,706
80,445	167,807	152,465	15,342
25,367	26,601	24,032	2,569
8,019	8,054	7,299	755
324,810	336,839	306,742	30,097
72,165	73,648	69,306	4,342
79,716	85,783	67,747	18,036
18,446	22,008	4,807	17,201
608,968	720,740	632,398	88,342
(91,212)	(127,901)	(18,853)	109,048
15,055	17,882	40,440	22,558
(18,333)	(20,491)	(26,864)	(6,373)
(3,278)	(2,609)	13,576	16,185
(94,490)	(130,510)	(5,277)	125,233
583,263	583,263	583,263	-
<u>\$ 488,773</u>	<u>\$ 452,753</u>	<u>\$ 577,986</u>	<u>\$ 125,233</u>

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

**1. Basis of Budgeting vs. Modified Accrual Basis Fund Balance (1)**

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, 2016, to the fund balance on a modified accrual basis follows.

<i>(Dollars in Thousands)</i>	<b>Health and Social Services</b>	<b>Other</b>
Fund Balance, Basis of Budgeting	\$ 161,245	\$ 577,986
Adjustments from Budget to Modified Accrual:		
Accrued Revenues:		
Taxes	-	5,983
Other Revenue/Transfers	16,521	9,017
Accrued Expenditures/Transfers	5,986	(21,552)
Fund Reclassification - Budget to Modified Accrual	994	415
Fund Balance, Modified Accrual Basis	<u>\$ 184,746</u>	<u>\$ 571,849</u>

**2. Appropriations**

The amounts presented in the Schedule of Revenues, Expenditures, and Changes in Fund Balance – 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, 2016.

<i>(Dollars in Thousands)</i>	<b>Health and Social Services</b>	<b>Other</b>
Appropriations (1)	\$ 502,266	\$ 608,968
Supplemental Appropriations:		
Reappropriations (2)	2,550	47,910
Subsequent Executive (3)	7,241	84,889
Subsequent Legislative (4)	5,292	22,103
Capital Outlay Reversions (5)	-	(287)
Transfers (6)	(735)	2,204
Capital Outlay Adjustment (7)	(2,550)	(45,047)
Appropriations, as adjusted	<u>\$ 514,064</u>	<u>\$ 720,740</u>

1. Represents the budget appropriated through Chapter 665, 2015 Acts of Assembly, as amended by Chapter 732, 2016 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.