

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, 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.

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, 2013

(Dollars in Thousands)

	Special Revenue Funds		
	Health and Social Services	Other	Total
	<u> </u>	<u> </u>	<u> </u>
Assets and Deferred Outflows of Resources			
Cash and Cash Equivalents	\$ 142,189	\$ 377,394	\$ 519,583
Investments	5,805	11,851	17,656
Receivables, Net	69,726	17,872	87,598
Due From Other Funds	150	8,082	8,232
Due From External Parties (Fiduciary Funds)	-	91	91
Interfund Receivable	-	125,663	125,663
Inventory	4,930	345	5,275
Prepaid Items	14,339	3,638	17,977
Other Assets	19	1,915	1,934
Loans Receivable from Component Units	-	27,339	27,339
Total Assets	<u>237,158</u>	<u>574,190</u>	<u>811,348</u>
Deferred Outflows of Resources			
	-	-	-
Total Assets and Deferred Outflow s	<u>\$ 237,158</u>	<u>\$ 574,190</u>	<u>\$ 811,348</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Accounts Payable	\$ 19,674	\$ 27,971	\$ 47,645
Amounts Due to Other Governments	-	376	376
Due to Other Funds	2,699	2,171	4,870
Due to Component Units	-	-	-
Due to External Parties (Fiduciary Funds)	1,181	1,074	2,255
Deferred Revenue	34,657	7,983	42,640
Unearned Revenue	2,504	3,875	6,379
Obligations Under Securities Lending Program	1,974	11,513	13,487
Other Liabilities	117	2,705	2,822
Long-term Liabilities Due Within One Year	88	51	139
Total Liabilities	<u>62,894</u>	<u>57,719</u>	<u>120,613</u>
Deferred Inflows of Resources			
	-	-	-
Total Liabilities and Deferred Inflow s	<u>62,894</u>	<u>57,719</u>	<u>120,613</u>
Fund Balances:			
Nonspendable	19,269	3,882	23,151
Restricted	35,223	107,206	142,429
Committed	114,008	396,726	510,734
Assigned	5,764	8,657	14,421
Total Fund Balances	<u>174,264</u>	<u>516,471</u>	<u>690,735</u>
Total Liabilities, Deferred Inflow s, and Fund Balances	<u>\$ 237,158</u>	<u>\$ 574,190</u>	<u>\$ 811,348</u>

Debt Service Funds			Capital Project Funds		
Primary Government	Virginia Public Building Authority	Total	Primary Government	Virginia Public Building Authority	Total
\$ 35,122	\$ 51	\$ 35,173	\$ 34,573	\$ 188,513	\$ 223,086
-	-	-	-	-	-
-	-	-	-	30	30
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
35,122	51	35,173	34,573	188,543	223,116
-	-	-	-	-	-
\$ 35,122	\$ 51	\$ 35,173	\$ 34,573	\$ 188,543	\$ 223,116
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ 597	\$ 8,951	\$ 9,548
-	-	-	-	-	-
-	-	-	1	-	1
-	-	-	9	-	9
-	-	-	-	2	2
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	607	8,953	9,560
-	-	-	-	-	-
-	-	-	607	8,953	9,560
-	-	-	-	-	-
35,122	51	35,173	33,966	179,590	213,556
-	-	-	-	-	-
35,122	51	35,173	33,966	179,590	213,556
\$ 35,122	\$ 51	\$ 35,173	\$ 34,573	\$ 188,543	\$ 223,116

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

June 30, 2013

(Dollars in Thousands)

	Permanent Funds			Total Nonmajor Governmental Funds
	Commonwealth Health Research Board	Behavioral Health Endowment Funds	Total	
Assets and Deferred Outflows of Resources				
Cash and Cash Equivalents	\$ 124	\$ 239	\$ 363	\$ 778,205
Investments	31,410	-	31,410	49,066
Receivables, Net	-	-	-	87,628
Due From Other Funds	-	-	-	8,232
Due From External Parties (Fiduciary Funds)	-	-	-	91
Interfund Receivable	-	-	-	125,663
Inventory	-	-	-	5,275
Prepaid Items	-	-	-	17,977
Other Assets	-	-	-	1,934
Loans Receivable from Component Units	-	-	-	27,339
Total Assets	31,534	239	31,773	1,101,410
Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflow s	\$ 31,534	\$ 239	\$ 31,773	\$ 1,101,410
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Accounts Payable	\$ 6	\$ -	\$ 6	\$ 57,199
Amounts Due to Other Governments	-	-	-	376
Due to Other Funds	1	-	1	4,872
Due to Component Units	-	-	-	9
Due to External Parties (Fiduciary Funds)	1	-	1	2,258
Deferred Revenue	-	-	-	42,640
Unearned Revenue	-	-	-	6,379
Obligations Under Securities Lending Program	-	-	-	13,487
Other Liabilities	-	-	-	2,822
Long-term Liabilities Due Within One Year	-	-	-	139
Total Liabilities	8	-	8	130,181
Deferred Inflows of Resources	-	-	-	-
Total Liabilities and Deferred Inflow s	8	-	8	130,181
Fund Balances:				
Nonspendable	30,574	48	30,622	53,773
Restricted	952	191	1,143	392,301
Committed	-	-	-	510,734
Assigned	-	-	-	14,421
Total Fund Balances	31,526	239	31,765	971,229
Total Liabilities, Deferred Inflow s, and Fund Balances	\$ 31,534	\$ 239	\$ 31,773	\$ 1,101,410



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

For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Special Revenue Funds		
	Health and Social Services	Other	Total
Revenues			
Taxes	\$ 9,815	\$ 77,977	\$ 87,792
Rights and Privileges	140,774	173,974	314,748
Institutional Revenue	306,295	16,491	322,786
Interest, Dividends, Rents, and Other Investment Income	956	9,369	10,325
Other	103,358	239,466	342,824
Total Revenues	561,198	517,277	1,078,475
Expenditures			
Current:			
General Government	370	69,641	70,011
Education	1,044	17,777	18,821
Transportation	-	7,036	7,036
Resources and Economic Development	33,301	275,661	308,962
Individual and Family Services	509,192	57,486	566,678
Administration of Justice	422	73,779	74,201
Capital Outlay	15,944	9,333	25,277
Debt Service:			
Principal Retirement	-	-	-
Interest and Charges	-	-	-
Total Expenditures	560,273	510,713	1,070,986
Revenues Over (Under) Expenditures	925	6,564	7,489
Other Financing Sources (Uses)			
Transfers In	2,285	62,217	64,502
Transfers Out	(25,399)	(34,591)	(59,990)
Notes Issued	-	-	-
Insurance Recoveries	23	875	898
Capital Leases Issued	-	157	157
Bonds Issued	-	-	-
Premium on Debt Issuance	-	-	-
Refunding Bonds Issued	-	-	-
Sale of Capital Assets	15,000	-	15,000
Payment to Refunded Bond Escrow Agent	-	-	-
Total Other Financing Sources (Uses)	(8,091)	28,658	20,567
Net Change in Fund Balances	(7,166)	35,222	28,056
Fund Balance, July 1	181,430	481,249	662,679
Fund Balance, June 30	\$ 174,264	\$ 516,471	\$ 690,735

Debt Service Funds			Capital Project Funds		
Primary Government	Virginia Public Building Authority	Total	Primary Government	Virginia Public Building Authority	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
54	-	54	78	439	517
7,250	-	7,250	-	-	-
7,304	-	7,304	78	439	517
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	10,648	145,259	155,907
290,865	182,830	473,695	-	-	-
177,336	111,751	289,087	-	-	-
468,201	294,581	762,782	10,648	145,259	155,907
(460,897)	(294,581)	(755,478)	(10,570)	(144,820)	(155,390)
416,462	294,238	710,700	-	-	-
-	-	-	-	(136)	(136)
-	-	-	21,035	-	21,035
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	143,400	143,400
25,138	17,804	42,942	-	17,959	17,959
128,250	72,370	200,620	-	-	-
-	-	-	-	-	-
(152,786)	(89,794)	(242,580)	(15,445)	-	(15,445)
417,064	294,618	711,682	5,590	161,223	166,813
(43,833)	37	(43,796)	(4,980)	16,403	11,423
78,955	14	78,969	38,946	163,187	202,133
\$ 35,122	\$ 51	\$ 35,173	\$ 33,966	\$ 179,590	\$ 213,556

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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, 2013
(Dollars in Thousands)

	Permanent Funds			Total Nonmajor Governmental Funds
	Commonwealth Health Research Board	Behavioral Health Endowment Funds	Total	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ 87,792
Rights and Privileges	-	-	-	314,748
Institutional Revenue	-	-	-	322,786
Interest, Dividends, Rents, and Other Investment Income	3,339	-	3,339	14,235
Other	-	-	-	350,074
Total Revenues	3,339	-	3,339	1,089,635
Expenditures				
Current:				
General Government	-	-	-	70,011
Education	-	-	-	18,821
Transportation	-	-	-	7,036
Resources and Economic Development	-	-	-	308,962
Individual and Family Services	939	1	940	567,618
Administration of Justice	-	-	-	74,201
Capital Outlay	-	-	-	181,184
Debt Service:				
Principal Retirement	-	-	-	473,695
Interest and Charges	-	-	-	289,087
Total Expenditures	939	1	940	1,990,615
Revenues Over (Under) Expenditures	2,400	(1)	2,399	(900,980)
Other Financing Sources (Uses)				
Transfers In	-	-	-	775,202
Transfers Out	-	-	-	(60,126)
Notes Issued	-	-	-	21,035
Insurance Recoveries	-	-	-	898
Capital Leases Issued	-	-	-	157
Bonds Issued	-	-	-	143,400
Premium on Debt Issuance	-	-	-	60,901
Refunding Bonds Issued	-	-	-	200,620
Sale of Capital Assets	-	-	-	15,000
Payment to Refunded Bond Escrow Agent	-	-	-	(258,025)
Total Other Financing Sources (Uses)	-	-	-	899,062
Net Change in Fund Balances	2,400	(1)	2,399	(1,918)
Fund Balance, July 1	29,126	240	29,366	973,147
Fund Balance, June 30	\$ 31,526	\$ 239	\$ 31,765	\$ 971,229



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

For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Health and Social Services			Final/Actual Variance Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Taxes:				
Motor Fuel	\$ -	\$ -	\$ -	\$ -
Deeds, Contracts, Suits	-	-	-	-
Alcoholic Beverage Sales	-	-	-	-
Tobacco Products	-	-	-	-
Public Service Corporations	10,459	10,459	9,815	(644)
Other Taxes	-	-	-	-
Rights and Privileges	137,370	139,623	141,180	1,557
Sales of Property and Commodities	822	822	15,723	14,901
Assessments and Receipts for Support of Special Services	-	-	-	-
Institutional Revenue	301,480	327,515	322,122	(5,393)
Interest, Dividends, and Rents	337	292	687	395
Fines, Forfeitures, Court Fees, Penalties, and Escheats	300	474	1,027	553
Receipts from Cities, Counties, and Towns	55,519	60,718	57,156	(3,562)
Private Donations, Gifts and Contracts	4,662	4,398	4,402	4
Other	34,662	36,281	40,454	4,173
Total Revenues	545,611	580,582	592,566	11,984
Expenditures:				
Current:				
General Government	154	751	360	391
Education	1,000	1,250	1,044	206
Transportation	-	-	-	-
Resources and Economic Development	33,966	34,390	33,236	1,154
Individual and Family Services	538,755	553,879	510,821	43,058
Administration of Justice	375	435	413	22
Capital Outlay	2,006	17,003	15,944	1,059
Total Expenditures	576,256	607,708	561,818	45,890
Revenues Over (Under) Expenditures	(30,645)	(27,126)	30,748	57,874
Other Financing Sources (Uses):				
Transfers:				
Transfers In	425	425	2,285	1,860
Transfers Out	(19,808)	(21,089)	(25,399)	(4,310)
Total Other Financing Sources (Uses)	(19,383)	(20,664)	(23,114)	(2,450)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(50,028)	(47,790)	7,634	55,424
Fund Balance, July 1	137,679	137,679	137,679	-
Fund Balance, June 30	\$ 87,651	\$ 89,889	\$ 145,313	\$ 55,424

See Notes on page 204 in this section.

Other

<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final/Actual Variance Positive (Negative)</u>
\$ 33,527	\$ 33,025	\$ 32,474	\$ (551)
549	549	661	112
877	877	864	(13)
83	83	86	3
10,538	10,202	10,322	120
32,284	31,071	34,097	3,026
181,563	200,762	173,955	(26,807)
4,235	3,338	6,082	2,744
101,583	104,195	103,117	(1,078)
19,883	18,592	16,485	(2,107)
18,337	12,112	9,405	(2,707)
55,278	52,290	50,325	(1,965)
1,298	1,298	1,196	(102)
547	1,232	3,289	2,057
52,600	76,132	72,505	(3,627)
513,182	545,758	514,863	(30,895)
70,997	75,887	66,972	8,915
25,111	24,392	17,648	6,744
8,047	8,064	7,198	866
313,328	333,909	278,333	55,576
76,949	77,527	57,505	20,022
87,346	87,315	73,625	13,690
19,451	34,008	10,468	23,540
601,229	641,102	511,749	129,353
(88,047)	(95,344)	3,114	98,458
18,674	18,859	62,216	43,357
(17,542)	(25,016)	(34,591)	(9,575)
1,132	(6,157)	27,625	33,782
(86,915)	(101,501)	30,739	132,240
499,006	499,006	499,006	-
<u>\$ 412,091</u>	<u>\$ 397,505</u>	<u>\$ 529,745</u>	<u>\$ 132,240</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, 2013, to the fund balance on a modified accrual basis follows.

<i>(Dollars in Thousands)</i>	Health and Social Services	Other
Fund Balance, Basis of Budgeting	\$ 145,313	\$ 529,745
Adjustments from Budget to Modified Accrual:		
Accrued Revenues:		
Taxes	-	5,051
Other Revenue	32,347	7,471
Accrued Expenditures/Transfers	(4,029)	(26,344)
Fund Reclassification - Budget to Modified Accrual	633	548
Fund Balance, Modified Accrual Basis	<u>\$ 174,264</u>	<u>\$ 516,471</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, 2013.

<i>(Dollars in Thousands)</i>	Health and Social Services	Other
Appropriations (1)	\$ 576,256	\$ 601,229
Supplemental Appropriations:		
Reappropriations (2)	22,006	32,968
Subsequent Executive (3)	16,399	24,285
Subsequent Legislative (4)	256	3,950
Capital Outlay Reversions (5)	(3)	(1)
Transfers (6)	(199)	14,287
Capital Outlay Adjustment (7)	<u>(7,007)</u>	<u>(35,616)</u>
Appropriations, as adjusted	<u>\$ 607,708</u>	<u>\$ 641,102</u>

1. Represents the budget appropriated through Chapter 3, 2012 Acts of Assembly, as amended by Chapter 806, 2013 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.