

GENERAL ASSEMBLY AND  
LEGISLATIVE AGENCIES AND  
COMMISSIONS OF THE COMMONWEALTH OF VIRGINIA

CASH BASIS FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2015



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# ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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## Independent Auditors' Report

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To the General Assembly and Legislative  
Agencies and Commissions of the  
Commonwealth of Virginia

### Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia as of and for the year ended June 30, 2015, and the related notes to the financial statements which collectively comprise the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the cash balances of the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia as of June 30, 2015, and its revenues and expenditures for the year then ended in accordance with the cash basis of accounting as described in Note 1.

### Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. These financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2015, on our consideration of the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia's internal control over financial reporting and compliance.

Robinson, Farmer, Cox Associates

Richmond, Virginia  
October 12, 2015

# FINANCIAL STATEMENTS

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GENERAL ASSEMBLY OF THE COMMONWEALTH  
CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN CASH BALANCE - BUDGET AND ACTUAL -  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 38,421,116	\$ 38,421,116	\$ -
Prior year surplus re-appropriated*	9,357,458	-	(9,357,458)
Other adjustments and transfers, net	5,907,655	5,907,655	-
Total revenue	\$ 53,686,229	\$ 44,328,771	\$ (9,357,458)
EXPENDITURES	\$ 53,686,229	\$ 38,080,924	\$ 15,605,305
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 6,247,847	\$ 6,247,847
CASH BALANCE, beginning of year		\$ 9,357,458	
CASH BALANCE, end of year		\$ 15,605,305	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

AUDITOR OF PUBLIC ACCOUNTS  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		
	Budget	Actual	Variance Positive (Negative)
<b>REVENUE:</b>			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 11,062,281	\$ 11,062,281	\$ -
Prior year surplus re-appropriated*	1,017,085	-	(1,017,085)
Other adjustments and transfers, net	(741,532)	(741,532)	-
From other governmental agencies	-	457,522	457,522
 Total revenue	 \$ 11,337,834	 \$ 10,778,271	 \$ (559,563)
 <b>EXPENDITURES</b>	 \$ 11,337,834	 \$ 10,905,569	 \$ 432,265
 Excess (deficiency) of revenue over (under) expenditures	 \$ -	 \$ (127,298)	 \$ (127,298)
 CASH BALANCE, beginning of year		 \$ 1,017,085	
Revenue from other governmental agencies**		 \$ (457,522)	
 CASH BALANCE, end of year		 \$ 432,265	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

\*\*Revenue from other governmental agencies is not retained by the Auditor of Public Accounts in the general fund. It is reverted to the general fund of the Commonwealth of Virginia at the end of each year.

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
<u>878,140</u>	<u>1,458,489</u>	<u>580,349</u>
<u>\$ 878,140</u>	<u>\$ 1,458,489</u>	<u>\$ 580,349</u>
<u>\$ 878,140</u>	<u>\$ 878,140</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 580,349</u>	<u>\$ 580,349</u>
	<u>\$ 2,111,658</u>	
	<u>\$ -</u>	
	<u><u>\$ 2,692,007</u></u>	

AUTISM ADVISORY COUNCIL  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
<b>REVENUE:</b>			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 6,316	\$ 6,316	\$ -
Prior year surplus re-appropriated*	4,126	-	(4,126)
	\$ 10,442	\$ 6,316	\$ (4,126)
<b>Total revenue</b>	<b>\$ 10,442</b>	<b>\$ 6,316</b>	<b>\$ (4,126)</b>
<b>EXPENDITURES</b>	<b>\$ 10,442</b>	<b>\$ 1,804</b>	<b>\$ 8,638</b>
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 4,512	\$ 4,512
CASH BALANCE, beginning of year		\$ 4,126	
CASH BALANCE, end of year		\$ 8,638	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

BROWN V. BOARD OF EDUCATION SCHOLARSHIP AWARDS COMMITTEE  
 (An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 25,324	\$ 25,324	\$ -
Prior year surplus re-appropriated*	<u>108,219</u>	<u>-</u>	<u>(108,219)</u>
Total revenue	<u>\$ 133,543</u>	<u>\$ 25,324</u>	<u>\$ (108,219)</u>
EXPENDITURES	<u>\$ 133,543</u>	<u>\$ 10,027</u>	<u>\$ 123,516</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ 15,297</u>	<u>\$ 15,297</u>
CASH BALANCE, beginning of year		<u>\$ 108,219</u>	
CASH BALANCE, end of year		<u><u>\$ 123,516</u></u>	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

CAPITOL SQUARE PRESERVATION COUNCIL  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 164,002	\$ 164,002	\$ -
Prior year surplus re-appropriated*	124,557	-	(124,557)
Total revenue	\$ 288,559	\$ 164,002	\$ (124,557)
EXPENDITURES	\$ 288,559	\$ 151,987	\$ 136,572
Excess (deficiency) of revenue over (under)			
expenditures	\$ -	\$ 12,015	\$ 12,015
CASH BALANCE, beginning of year		\$ 124,557	
CASH BALANCE, end of year		\$ 136,572	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

Special Revenue		
<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
\$ -	\$ -	\$ -
<u>8,430</u>	<u>-</u>	<u>(8,430)</u>
<u>\$ 8,430</u>	<u>\$ -</u>	<u>\$ (8,430)</u>
<u>\$ 8,430</u>	<u>\$ 8,000</u>	<u>\$ 430</u>
<u>\$ -</u>	<u>\$ (8,000)</u>	<u>\$ (8,860)</u>
	<u>\$ 8,430</u>	
	<u><u>\$ 430</u></u>	

CHESAPEAKE BAY COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 235,675	\$ 235,675	\$ -
Prior year surplus re-appropriated*	25	-	(25)
Other adjustments and transfers, net	2,337	2,337	-
Total revenue	\$ 238,037	\$ 238,012	\$ (25)
EXPENDITURES	\$ 238,037	\$ 234,782	\$ 3,255
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 3,230	\$ 3,230
CASH BALANCE, beginning of year		\$ 25	
CASH BALANCE, end of year		\$ 3,255	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

COMMISSION ON ELECTRIC UTILITY RESTRUCTURING  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 10,018	\$ 10,018	\$ -
Prior year surplus re-appropriated*	26,657	-	(26,657)
	\$ 36,675	\$ 10,018	\$ (26,657)
Total revenue			
EXPENDITURES	\$ 36,675	\$ 18	\$ 36,657
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 10,000	\$ 10,000
CASH BALANCE, beginning of year		\$ 26,657	
CASH BALANCE, end of year		\$ 36,657	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

COMMISSION ON THE VIRGINIA ALCOHOL SAFETY ACTION PROGRAM  
 (An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

SPECIAL REVENUE AND FEDERAL TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue		Variance Positive (Negative)
	Budget	Actual	
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Other adjustments and transfers, net	\$ -	\$ (950,000)	\$ (950,000)
Driver reinstatement fees and other fees	1,392,314	2,072,836	680,522
Grant awards	-	-	-
Total revenue	<u>\$ 1,392,314</u>	<u>\$ 1,122,836</u>	<u>\$ (269,478)</u>
EXPENDITURES	<u>\$ 1,392,314</u>	<u>\$ 1,262,626</u>	<u>\$ 129,688</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ (139,790)</u>	<u>\$ (139,790)</u>
CASH BALANCE, beginning of year		<u>\$ 3,866,044</u>	
CASH BALANCE, end of year		<u><u>\$ 3,726,254</u></u>	

The accompanying notes to financial statements are an integral part of this statement.

Federal Trust		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
<u>139,759</u>	<u>64,309</u>	<u>(75,450)</u>
<u>\$ 139,759</u>	<u>\$ 64,309</u>	<u>\$ (75,450)</u>
<u>\$ 139,759</u>	<u>\$ 64,309</u>	<u>\$ 75,450</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ -</u>	
	<u><u>\$ -</u></u>	

COMMISSION ON UNEMPLOYMENT COMPENSATION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 6,024	\$ 6,024	\$ -
Prior year surplus re-appropriated*	16,310	-	(16,310)
	\$ 22,334	\$ 6,024	\$ (16,310)
Total revenue			
	\$ 22,334	\$ 737	\$ 21,597
EXPENDITURES			
	\$ -	\$ 5,287	\$ 5,287
Excess (deficiency) of revenue over (under) expenditures			
	\$ -	\$ 5,287	\$ 5,287
CASH BALANCE, beginning of year		\$ 16,310	
CASH BALANCE, end of year		\$ 21,597	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

COMMISSIONERS FOR THE PROMOTION OF UNIFORMITY OF  
 LEGISLATION IN THE UNITED STATES  
 (An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 87,522	\$ 87,522	\$ -
Prior year surplus re-appropriated*	20	-	(20)
Total revenue	\$ 87,542	\$ 87,522	\$ (20)
EXPENDITURES	\$ 87,542	\$ 75,866	\$ 11,676
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 11,656	\$ 11,656
CASH BALANCE, beginning of year		\$ 20	
CASH BALANCE, end of year		\$ 11,676	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

DIVISION OF CAPITOL POLICE  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		Variance Positive (Negative)
	Budget	Actual	
<b>REVENUE:</b>			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 7,772,194	\$ 7,772,194	\$ -
Prior year surplus re-appropriated*	1,217,464	-	(1,217,464)
Other adjustments and transfers, net	153,556	153,556	-
From other governmental agencies	-	-	-
Total revenue	<u>\$ 9,143,214</u>	<u>\$ 7,925,750</u>	<u>\$ (1,217,464)</u>
<b>EXPENDITURES</b>	<u>\$ 9,143,214</u>	<u>\$ 7,253,380</u>	<u>\$ 1,889,834</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ 672,370</u>	<u>\$ 672,370</u>
CASH BALANCE, beginning of year		<u>\$ 1,217,924</u>	
CASH BALANCE, end of year		<u><u>\$ 1,890,294</u></u>	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

Special Revenue

<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
<u>145,909</u>	<u>728</u>	<u>(145,181)</u>
<u>\$ 145,909</u>	<u>\$ 728</u>	<u>\$ (145,181)</u>
<u>\$ 145,909</u>	<u>\$ 108,211</u>	<u>\$ 37,698</u>
<u>\$ -</u>	<u>\$ (107,483)</u>	<u>\$ (107,483)</u>
	<u>\$ 146,306</u>	
	<u><u>\$ 38,823</u></u>	

DIVISION OF LEGISLATIVE AUTOMATED SYSTEMS  
 (An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 3,287,446	\$ 3,287,446	\$ -
Prior year surplus re-appropriated*	794,066	-	(794,066)
Other adjustments and transfers, net	(734,688)	(734,688)	-
From other governmental agencies	-	-	-
	\$ 3,346,824	\$ 2,552,758	\$ (794,066)
EXPENDITURES	\$ 3,346,824	\$ 2,925,584	\$ 421,240
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ (372,826)	\$ (372,826)
CASH BALANCE, beginning of year		\$ 794,066	
CASH BALANCE, end of year		\$ 421,240	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ 278,538	\$ -	\$ (278,538)
-	-	-
-	-	-
<u>-</u>	<u>93,954</u>	<u>93,954</u>
<u>\$ 278,538</u>	<u>\$ 93,954</u>	<u>\$ (184,584)</u>
<u>\$ 278,538</u>	<u>\$ 194,643</u>	<u>\$ 83,895</u>
<u>\$ -</u>	<u>\$ (100,689)</u>	<u>\$ (100,689)</u>
	<u>\$ 289,432</u>	
	<u><u>\$ 188,743</u></u>	

DIVISION OF LEGISLATIVE SERVICES  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		Variance
	Budget	Actual	Positive (Negative)
<b>REVENUE:</b>			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 6,166,977	\$ 6,166,977	\$ -
Prior year surplus re-appropriated*	1,101,111	-	(1,101,111)
Other adjustments and transfers, net	(232,089)	(232,089)	-
From other governmental agencies	-	-	-
	<u>\$ 7,035,999</u>	<u>\$ 5,934,888</u>	<u>\$ (1,101,111)</u>
<b>EXPENDITURES</b>	<u>\$ 7,035,999</u>	<u>\$ 5,872,608</u>	<u>\$ 1,163,391</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ 62,280</u>	<u>\$ 62,280</u>
CASH BALANCE, beginning of year		<u>\$ 1,101,111</u>	
CASH BALANCE, end of year		<u>\$ 1,163,391</u>	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

Special Revenue

Budget	Actual	Variance Positive (Negative)
\$ 264,462	\$ 264,462	\$ -
-	-	-
-	-	-
<u>20,021</u>	<u>44,747</u>	<u>24,726</u>
<u>\$ 284,483</u>	<u>\$ 309,209</u>	<u>\$ 24,726</u>
<u>\$ 284,483</u>	<u>\$ 215,517</u>	<u>\$ 68,966</u>
<u>\$ -</u>	<u>\$ 93,692</u>	<u>\$ 93,692</u>
	<u>\$ 53,818</u>	
	<u><u>\$ 147,510</u></u>	

DR. MARTIN LUTHER KING, JR., MEMORIAL COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		Variance Positive (Negative)
	Budget	Actual	
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 50,470	\$ 50,470	\$ -
Prior year surplus re-appropriated*	592,216	-	(592,216)
Total revenue	\$ 642,686	\$ 50,470	\$ (592,216)
EXPENDITURES	\$ 642,686	\$ 29,775	\$ 612,911
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 20,695	\$ 20,695
CASH BALANCE, beginning of year		\$ 592,216	
CASH BALANCE, end of year		\$ 612,911	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
<u>22,866</u>	<u>-</u>	<u>(22,866)</u>
\$ 22,866	\$ -	\$ (22,866)
<u>22,866</u>	<u>-</u>	<u>22,866</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 22,866</u>	
	<u><u>\$ 22,866</u></u>	

JOINT COMMISSION ON ADMINISTRATIVE RULES  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 10,016	\$ 10,016	\$ -
Prior year surplus re-appropriated*	35,796	-	(35,796)
	\$ 45,812	\$ 10,016	\$ (35,796)
Total revenue			
EXPENDITURES	\$ 45,812	\$ 16	\$ 45,796
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 10,000	\$ 10,000
CASH BALANCE, beginning of year		\$ 35,796	
CASH BALANCE, end of year		\$ 45,796	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

JOINT COMMISSION ON HEALTH CARE  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 716,404	\$ 716,404	\$ -
Prior year surplus re-appropriated*	82,109	-	(82,109)
Other adjustments and transfers, net	(18,218)	(18,218)	-
Total revenue	\$ 780,295	\$ 698,186	\$ (82,109)
EXPENDITURES	\$ 780,295	\$ 687,280	\$ 93,015
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 10,906	\$ 10,906
CASH BALANCE, beginning of year		\$ 82,109	
CASH BALANCE, end of year		\$ 93,015	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

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JOINT COMMISSION ON TECHNOLOGY AND SCIENCE  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 210,224	\$ 210,224	\$ -
Prior year surplus re-appropriated*	109,499	-	(109,499)
Other adjustments and transfers, net	(106,977)	(106,977)	-
 Total revenue	 \$ 212,746	 \$ 103,247	 \$ (109,499)
 EXPENDITURES	 \$ 212,746	 \$ 151,816	 \$ 60,930
 Excess (deficiency) of revenue over (under) expenditures	 \$ -	 \$ (48,569)	 \$ (48,569)
 CASH BALANCE, beginning of year		 \$ 109,499	
 CASH BALANCE, end of year		 \$ 60,930	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

JOINT LEGISLATIVE AUDIT AND REVIEW COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND TRUST AND AGENCY FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 3,484,651	\$ 3,484,651	\$ -
Prior year surplus re-appropriated*	1,008,468	-	(1,008,468)
Other adjustments and transfers, net	92,831	92,831	-
From other governmental agencies	-	-	-
Total revenue	<u>\$ 4,585,950</u>	<u>\$ 3,577,482</u>	<u>\$ (1,008,468)</u>
EXPENDITURES	<u>\$ 4,585,950</u>	<u>\$ 3,283,394</u>	<u>\$ 1,302,556</u>
Excess (deficiency) of revenue over (under)			
expenditures	<u>\$ -</u>	<u>\$ 294,088</u>	<u>\$ 294,088</u>
CASH BALANCE, beginning of year		<u>\$ 1,008,468</u>	
CASH BALANCE, end of year		<u>\$ 1,302,556</u>	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

Trust and Agency		
<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
<u>115,708</u>	<u>70,609</u>	<u>(45,099)</u>
<u>\$ 115,708</u>	<u>\$ 70,609</u>	<u>\$ (45,099)</u>
<u>\$ 115,708</u>	<u>\$ 70,609</u>	<u>\$ 45,099</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ -</u>	
	<u><u>\$ -</u></u>	

MANUFACTURING DEVELOPMENT COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 12,018	\$ 12,018	\$ -
Prior year surplus re-appropriated*	40,300	-	(40,300)
	\$ 52,318	\$ 12,018	\$ (40,300)
Total revenue			
EXPENDITURES	\$ 52,318	\$ 1,929	\$ 50,389
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 10,089	\$ 10,089
CASH BALANCE, beginning of year		\$ 40,300	
CASH BALANCE, end of year		\$ 50,389	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

SMALL BUSINESS COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 15,038	\$ 15,038	\$ -
Prior year surplus re-appropriated*	10,437	-	(10,437)
Other adjustments and transfers, net	(10,437)	(10,437)	-
Total revenue	\$ 15,038	\$ 4,601	\$ (10,437)
EXPENDITURES	\$ 15,038	\$ 4,223	\$ 10,815
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 378	\$ 378
CASH BALANCE, beginning of year		\$ 10,437	
CASH BALANCE, end of year		\$ 10,815	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

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STATE WATER COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 10,175	\$ 10,175	\$ -
Prior year surplus re-appropriated*	7,922	-	(7,922)
Total revenue	\$ 18,097	\$ 10,175	\$ (7,922)
EXPENDITURES	\$ 18,097	\$ 959	\$ 17,138
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 9,216	\$ 9,216
CASH BALANCE, beginning of year		\$ 7,922	
CASH BALANCE, end of year		\$ 17,138	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

VIRGINIA BICENTENNIAL OF THE AMERICAN WAR OF 1812 COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		Variance Positive (Negative)
	Budget	Actual	
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 23,380	\$ 23,380	\$ -
Prior year surplus re-appropriated*	10,965	-	(10,965)
Other revenues	-	-	-
Total revenue	<u>\$ 34,345</u>	<u>\$ 23,380</u>	<u>\$ (10,965)</u>
EXPENDITURES	<u>\$ 34,345</u>	<u>\$ 14,510</u>	<u>\$ 19,835</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ 8,870</u>	<u>\$ 8,870</u>
CASH BALANCE, beginning of year		<u>\$ 10,965</u>	
CASH BALANCE, end of year		<u><u>\$ 19,835</u></u>	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
<u>16,977</u>	<u>7,834</u>	<u>(9,143)</u>
<u>\$ 16,977</u>	<u>\$ 7,834</u>	<u>\$ (9,143)</u>
<u>\$ 16,977</u>	<u>\$ 250</u>	<u>\$ 16,727</u>
<u>\$ -</u>	<u>\$ 7,584</u>	<u>\$ 7,584</u>
	<u>\$ 9,478</u>	
	<u><u>\$ 17,062</u></u>	

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VIRGINIA COAL AND ENERGY COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 21,650	\$ 21,650	\$ -
Prior year surplus re-appropriated*	<u>39,954</u>	<u>-</u>	<u>(39,954)</u>
Total revenue	<u>\$ 61,604</u>	<u>\$ 21,650</u>	<u>\$ (39,954)</u>
EXPENDITURES	<u>\$ 61,604</u>	<u>\$ 2,478</u>	<u>\$ 59,126</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ 19,172</u>	<u>\$ 19,172</u>
CASH BALANCE, beginning of year		<u>\$ 39,954</u>	
CASH BALANCE, end of year		<u><u>\$ 59,126</u></u>	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

VIRGINIA CODE COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 69,391	\$ 69,391	\$ -
Prior year surplus re-appropriated*	141,767	-	(141,767)
Other revenues	-	-	-
Total revenue	\$ 211,158	\$ 69,391	\$ (141,767)
EXPENDITURES	\$ 211,158	\$ 12,909	\$ 198,249
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 56,482	\$ 56,482
CASH BALANCE, beginning of year		\$ 141,767	
CASH BALANCE, end of year		\$ 198,249	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
<u>24,027</u>	<u>24,000</u>	<u>(27)</u>
<u>\$ 24,027</u>	<u>\$ 24,000</u>	<u>\$ (27)</u>
<u>\$ 24,027</u>	<u>\$ 28</u>	<u>\$ 23,999</u>
<u>\$ -</u>	<u>\$ 23,972</u>	<u>\$ 23,972</u>
	<u>\$ 157,356</u>	
	<u><u>\$ 181,328</u></u>	

VIRGINIA COMMISSION ON INTERGOVERNMENTAL COOPERATION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 649,150	\$ 649,150	\$ -
Prior year surplus re-appropriated*	6,520	-	(6,520)
Total revenue	\$ 655,670	\$ 649,150	\$ (6,520)
EXPENDITURES	\$ 655,670	\$ 653,517	\$ 2,153
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ (4,367)	\$ (4,367)
CASH BALANCE, beginning of year		\$ 6,520	
CASH BALANCE, end of year		\$ 2,153	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

VIRGINIA COMMISSION ON YOUTH  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 329,587	\$ 329,587	\$ -
Prior year surplus re-appropriated*	30,298	-	(30,298)
Other adjustments and transfers, net	7,635	7,635	-
Total revenue	\$ 367,520	\$ 337,222	\$ (30,298)
EXPENDITURES	\$ 367,520	\$ 348,944	\$ 18,576
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ (11,722)	\$ (11,722)
CASH BALANCE, beginning of year		\$ 30,298	
CASH BALANCE, end of year		\$ 18,576	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

VIRGINIA DISABILITY COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 25,624	\$ 25,624	\$ -
Prior year surplus re-appropriated*	18,163	-	(18,163)
Other adjustments and transfers, net	(18,163)	(18,163)	-
Total revenue	\$ 25,624	\$ 7,461	\$ (18,163)
EXPENDITURES	\$ 25,624	\$ 1,024	\$ 24,600
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 6,437	\$ 6,437
CASH BALANCE, beginning of year		\$ 18,163	
CASH BALANCE, end of year		\$ 24,600	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

VIRGINIA FREEDOM OF INFORMATION ADVISORY COUNCIL  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 190,256	\$ 190,256	\$ -
Prior year surplus re-appropriated*	16,466	-	(16,466)
Other adjustments and transfers, net	-	5,795	5,795
Total revenue	\$ 206,722	\$ 196,051	\$ (10,671)
EXPENDITURES	\$ 206,722	\$ 203,669	\$ 3,053
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ (7,618)	\$ (7,618)
CASH BALANCE, beginning of year		\$ 16,466	
CASH BALANCE, end of year		\$ 8,848	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

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VIRGINIA HOUSING COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 21,052	\$ 21,052	\$ -
Prior year surplus re-appropriated*	49,044	-	(49,044)
Total revenue	\$ 70,096	\$ 21,052	\$ (49,044)
EXPENDITURES	\$ 70,096	\$ 4,979	\$ 65,117
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 16,073	\$ 16,073
CASH BALANCE, beginning of year		\$ 49,044	
CASH BALANCE, end of year		\$ 65,117	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

VIRGINIA SESQUICENTENNIAL OF THE AMERICAN CIVIL WAR COMMISSION  
 (An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		Variance Positive (Negative)
	Budget	Actual	
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 2,007,294	\$ 2,007,294	\$ -
Prior year surplus re-appropriated*	3,622,565	-	(3,622,565)
Other adjustments and transfers, net	(2,023,925)	(2,023,925)	-
From other governmental agencies	-	-	-
Total revenue	<u>\$ 3,605,934</u>	<u>\$ (16,631)</u>	<u>\$ (3,622,565)</u>
EXPENDITURES	<u>\$ 3,605,934</u>	<u>\$ 508,450</u>	<u>\$ 3,097,484</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ (525,081)</u>	<u>\$ (525,081)</u>
CASH BALANCE, beginning of year		<u>\$ 3,622,565</u>	
CASH BALANCE, end of year		<u><u>\$ 3,097,484</u></u>	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

Special Revenue

<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
<u>600,140</u>	<u>816</u>	<u>(599,324)</u>
<u>\$ 600,140</u>	<u>\$ 816</u>	<u>\$ (599,324)</u>
<u>\$ 600,140</u>	<u>\$ 28,326</u>	<u>\$ 571,814</u>
<u>\$ -</u>	<u>\$ (27,510)</u>	<u>\$ (27,510)</u>
	<u>\$ 73,405</u>	
	<u><u>\$ 45,895</u></u>	

VIRGINIA STATE CRIME COMMISSION  
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENTS OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND FEDERAL TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 633,259	\$ 633,259	\$ -
Prior year surplus re-appropriated*	12,601	-	(12,601)
Other adjustments and transfers, net	12,928	12,928	-
Total revenue	\$ 658,788	\$ 646,187	\$ (12,601)
EXPENDITURES	\$ 658,788	\$ 636,314	\$ 22,474
Excess (deficiency) of revenue over (under) expenditures	\$ -	\$ 9,873	\$ 9,873
CASH BALANCE, beginning of year		\$ 12,601	
CASH BALANCE, end of year		\$ 22,474	

The accompanying notes to financial statements are an integral part of this statement.

\*Amount was shown as a carry-over from prior year and recorded in the accounting system as a revenue. It has not been included in revenue in this statement since it was included in beginning cash.

Federal Trust

Budget	Actual	Variance Positive (Negative)
\$ 137,513	\$ -	\$ (137,513)
-	-	-
\$ 137,513	\$ -	\$ (137,513)
\$ 137,513	\$ -	\$ 137,513
\$ -	\$ -	\$ -
	\$ -	
	\$ -	

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## NOTES TO THE FINANCIAL STATEMENTS

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GENERAL ASSMEBLY AND LEGISLATIVE AGENCIES AND  
COMMISSIONS OF THE COMMONWEALTH OF VIRGINIA

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2015

Note 1. Summary of Significant Accounting Policies:

Financial Reporting Entity:

The General Assembly of the Commonwealth of Virginia is the legislative body of the State. The Legislative Agencies and Commissions included herein assist the General Assembly in carrying out its responsibilities (see Note 2). These entities are referred to hereafter as 'agencies'.

Fund Accounting:

The accounts of the agencies are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures. The following funds are used by the agencies.

General Fund - is the operating fund of each agency. It is used to account for and report all appropriations from the General Fund of the Commonwealth and other receipts that are not specifically allocated by law or other contractual agreement to another fund. Proceeds from the sale of fixed assets are retained in each agency's general fund and revert to the General Fund of the Commonwealth only upon resolution of the General Assembly. General operating expenditures, fixed charges and capital improvements are paid through this fund.

Special Revenue Funds - are used by certain agencies to account for and report the proceeds of specific revenue sources that are restricted by legal or regulatory provisions or by administrative action. The Auditor of Public Accounts, Capitol Square Preservation Council, Division of Capitol Police, Division of Legislative Automated Systems, Division of Legislative Services, Dr. Martin Luther King, Jr. Memorial Commission, Virginia Bicentennial of the American War of 1812 Commission, Virginia Code Commission, and the Virginia Sesquicentennial of the American Civil War Commission account for certain funds received and expended in a Special Revenue Fund. The Commission on the Virginia Alcohol Safety Action Program and the Virginia State Crime Commission account for federal funds received and expended in a Special Revenue Fund entitled Federal Trust Fund.

Trust and Agency Funds - are used by the Joint Legislative Audit and Review Commission (JLARC) to account for funds the Agency receives from the Virginia Retirement System (VRS). The VRS Oversight Act as set forth in Section 30-78 of the *Code of Virginia* requires that JLARC oversee and evaluate the VRS on a continuing basis. These funds are used by JLARC to fulfill these duties.

GENERAL ASSMEBLY AND LEGISLATIVE AGENCIES AND  
COMMISSIONS OF THE COMMONWEALTH OF VIRGINIA

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2015 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued):

Basis of Accounting:

The financial statements of the agencies are maintained on the cash basis of accounting, reflecting only revenues received and expenditures paid. Therefore, receivables and payables, inventories, equipment and depreciation, which are material in amount, are not reflected, and these statements do not present the overall financial position or results of operations of the agencies. These statements are presented on the cash basis of accounting which demonstrates compliance with the budget laws of the Commonwealth of Virginia. The more significant attributes of this basis of accounting follow.

Appropriations from the Commonwealth and grant revenue are recorded when measurable and deemed available by the State Comptroller to finance operations during the fiscal year. Appropriations are authorizations to spend funds from the General Fund of the Commonwealth, and they have been reported as revenue available to the agencies in these financial statements.

Budgets and Budgetary Accounting:

The budget for the agencies is established by the Appropriations Act (the 'Act') as enacted by the General Assembly of Virginia for the biennium ended June 30, 2015. No payments can be made except as provided for in such Act or in any other Act of the General Assembly making an appropriation. The Act places legal restrictions on expenditures at the Agency level.

The budget is prepared principally on the cash basis. Budgeted amounts reported in the financial statements are as originally appropriated to the agencies and subsequently adjusted by transfers from other appropriations authorized by the General Assembly.

Cash and Cash Equivalent:

Cash consists primarily of each Agency's share of cash on deposit with the State Treasurer. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent. The amounts in the Treasury Pool are collateralized in accordance with the Virginia Security for Public Deposits Act Section 2.2-4400 *et seq.* of the *Code of Virginia*.

GENERAL ASSEMBLY AND LEGISLATIVE AGENCIES AND  
COMMISSIONS OF THE COMMONWEALTH OF VIRGINIA

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2015 (Continued)

Note 2. Description of Agencies and Commissions:

*General Assembly of the Commonwealth of Virginia* - encompasses the House of Delegates, the Senate, the House Appropriations Committee, and the Senate Finance Committee. The General Assembly represents the citizens of the Commonwealth in the formation of public policy, enacts statutory and financial bases for all governmental actions of the Commonwealth, and handles the election of Commonwealth judicial officers and confirmation of executive appointments of the Governor.

*Auditor of Public Accounts* - audits the accounts and records of various agencies, commissions and institutions of the Commonwealth.

*Autism Advisory Council* - advisory council in the legislative branch of state government promotes coordination of services and resources among agencies involved in the delivery of services to Virginians with autism spectrum disorders and to increase public awareness of such services and resources.

*Brown v. Board of Education Scholarship Awards Committee* - assists students who were enrolled in the public schools of Virginia between 1954 and 1964, in jurisdictions in which the public schools were closed to avoid desegregation, in obtaining the adult high school diploma, the General Education Development certificate, College-Level Examination Program credit, career or technical education or training in an approved program at a Virginia community college or at an accredited career and technical education postsecondary school in the Commonwealth, or an undergraduate degree from an accredited public or private two-year or four-year Virginia college.

*Capitol Square Preservation Council* - coordinates architectural and antiquity research planning.

*Chesapeake Bay Commission* - assists the legislatures of Maryland, Pennsylvania and Virginia in evaluating and responding to problems of mutual concern relating to the Chesapeake Bay.

*Commission on Electric Utility Restructuring* - works collaboratively with the State Corporation Commission in conjunction with the phase-in of retail competition in the generation of electricity in the Commonwealth.

*Commission on the Virginia Alcohol Safety Action Program* - provides substance abuse education to social drinkers and more intensive counseling for problem drinkers.

GENERAL ASSEMBLY AND LEGISLATIVE AGENCIES AND  
COMMISSIONS OF THE COMMONWEALTH OF VIRGINIA

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2015 (Continued)

Note 2. Description of Agencies and Commissions (Continued):

*Commission on Unemployment Compensation* - is responsible for annually monitoring and evaluating Virginia's unemployment compensation system relative to the economic health of the Commonwealth.

*Commissioners for the Promotion of Uniformity of Legislation in the United States* - ascertains the best means to effect uniformity in the laws of the states.

*Division of Capitol Police* - is responsible for ensuring the security of the Capitol Square and all other property owned or controlled by the Commonwealth.

*Division of Legislative Automated Systems* - operates an automated data processing center, provides technical assistance, and investigates other data processing related items for the General Assembly. The Division supervises the printing and distribution of bills, resolutions, joint resolutions, House and Senate documents or other matters directed to be printed for use of the House and Senate and intended temporary use, as well as printing and distribution of House journals, Senate journals and the Acts of Assembly.

*Division of Legislative Services* - provides accounting, legal and research support to the General Assembly, including assistance in drafting legislation, advice on the constitutional or legal effect of proposed legislation and summaries of existing laws.

*Dr. Martin Luther King, Jr., Memorial Commission* - studies human relations management.

*Joint Commission on Administrative Rules* - responsible for reviewing existing agency rules or regulations and agency rules or regulations during the promulgation or final adoption process.

*Joint Commission on Health Care* - studies and provides recommendations addressing the health care needs of the people of the Commonwealth.

*Joint Commission on Technology and Science* - studies, plans and coordinates technology research.

*Joint Legislative Audit and Review Commission* - provides for systematic legislative overview and monitoring by concentrating on an evaluation of the effectiveness, efficiency and economy of programs of the Commonwealth.

*Manufacturing Development Commission* - assesses manufacturing needs and formulates legislative and regulatory remedies to ensure the future of the manufacturing sector in Virginia.

GENERAL ASSEMBLY AND LEGISLATIVE AGENCIES AND  
COMMISSIONS OF THE COMMONWEALTH OF VIRGINIA

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2015 (Continued)

Note 2. Description of Agencies and Commissions (Continued):

*Small Business Commission* - studies, reports, and makes recommendations on issues of concerns to small businesses in the Commonwealth.

*State Water Commission* - studies the policies related to water for the Commonwealth of Virginia.

*Virginia Bicentennial of the American War of 1812 Commission* - prepares for and commemorates the bicentennial anniversary of Virginia's participation in the American War of 1812.

*Virginia Coal and Energy Commission* - studies all aspects of coal as an energy resource and studies the development of renewable and alternative energy resources other than petroleum.

*Virginia Code Commission* - codifies and prints the acts of the General Assembly in code form, recommends revisions of titles of the Code and supervises the Registrar of Regulations in order to maintain the rules and regulations of agencies and commissions of the Commonwealth.

*Virginia Commission on Intergovernmental Cooperation* - promotes cooperation between Virginia and other states on matters of joint concern.

*Virginia Commission on Youth* - studies and provides recommendations addressing the needs of and services to the Commonwealth's youth and their families.

*Virginia Disability Commission* - identifies and recommends legislative priorities and policies for adoption or examination by the General Assembly in order to provide ongoing support in developing and reviewing services and funding related to Virginians with physical and sensory disabilities.

*Virginia Freedom of Information Advisory Council* - promotes freedom of information in the Commonwealth.

*Virginia Housing Commission* - ensures that all Virginians have safe, decent, and affordable housing.

*Virginia Sesquicentennial of the American Civil War Commission* - prepares for and commemorates the sesquicentennial of Virginia's participation in the American Civil War.

*Virginia State Crime Commission* - studies crime-related issues throughout the Commonwealth.

GENERAL ASSMEBLY AND LEGISLATIVE AGENCIES AND  
COMMISSIONS OF THE COMMONWEALTH OF VIRGINIA

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2015 (Continued)

Note 3. Contingencies:

Certain agencies participate in various federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Agency managements believe that such disallowances, if any, will be immaterial.

Note 4. Prior Year Appropriated Balances:

On March 26, 2015, the General Assembly of Virginia appropriated for the year ended June 30, 2015 the balances of appropriations made by previous acts of the General Assembly which were recorded as unexpended on the final records of the State Comptroller as of June 30, 2014. These balances were included in the beginning cash balances in these financial statements.

Note 5. Prior Year Appropriated Balances:

The Joint Rules Committee approved the recording of the reversion of legislative balances to the general fund of the Commonwealth of Virginia, totaling \$4,412,200 from savings generated by legislative agencies, as required by the Appropriations Act. The following reversions were recorded and are reporting in the “other adjustments and transfers, net” line in these financial statements.

Legislative Agency	Reversion Amount
Auditor of Public Accounts	\$ 1,017,085
Division of Legislative Automated Systems	794,066
Division of Legislative Services	400,000
House of Delegates	500,000
Joint Commission on Health Care	35,000
Joint Commission on Technology and Science	109,499
Senate of Virginia	500,000
Small Business Commission	10,437
Virginia Disability Commission	18,163
Virginia Sesquicentennial of the American Civil War Commission	1,027,950
Total	\$ 4,412,200

# ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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## Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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To the General Assembly and Legislative  
Agencies and Commissions of the  
Commonwealth of Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia, which comprise the cash basis statement of revenue, expenditures and changes in cash balance for the year ended June 30, 2015 and the related notes to the financial statements, and have issued our report thereon dated October 12, 2015.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Farmer, Cox Associates

Richmond, Virginia  
October 12, 2015