
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 accompanying financial statements reflect an estimate of the amount that will be paid to claimants as required by governmental accounting standards.

The Unclaimed Property Fund accounts for unclaimed and escheat property that the Commonwealth holds for its rightful owner. Due to the nature of these transactions, the Commonwealth incurs a liability upon receipt of the assets.

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. Resources include transfers in from other governmental funds and Federal revenue solely to be used for debt service payments.

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 Hampton Roads Transportation Accountability Commission accounts for the payment of principal and interest on bonds used for construction projects related to new or existing highways, bridges or tunnels in the localities comprising Planning District 23.

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, with the exception of certain Virginia Public Building Authority disbursements.

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.

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.

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.

Hampton Roads Transportation Accountability Commission accounts for financial resources acquired through the sales and use and motor fuels taxes designated for Planning District 23. These resources will be used for construction projects related to new or existing highways, bridges or tunnels in the localities comprising Planning District 23.

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, 2021

(Dollars in Thousands)

| | Special Revenue Funds | | | |
|--|----------------------------|--------------------|---------------------|---------------------|
| | Health and Social Services | Unclaimed Property | Other | Total |
| Assets and Deferred Outflows of Resources | | | | |
| Cash and Cash Equivalents | \$ 299,329 | \$ 269,042 | \$ 764,869 | \$ 1,333,240 |
| Investments | — | 226,561 | 20,309 | 246,870 |
| Assets Held Pending Distribution | — | — | 5,777 | 5,777 |
| Receivables, Net | 150,001 | — | 46,186 | 196,187 |
| Due from Other Funds | 50 | — | 12,942 | 12,992 |
| Due from External Parties (Fiduciary Funds) | — | — | 292 | 292 |
| Interfund Receivable | — | — | 258,853 | 258,853 |
| Inventory | 5,392 | — | 2,031 | 7,423 |
| Prepaid Items | 9,251 | 440 | 3,757 | 13,448 |
| Other Assets | 6 | — | 668 | 674 |
| Total Assets | 464,029 | 496,043 | 1,115,684 | 2,075,756 |
| Deferred Outflows of Resources | | | | |
| Total Assets and Deferred Outflows of Resources | \$ 464,029 | \$ 496,043 | \$ 1,115,684 | \$ 2,075,756 |
| Liabilities, Deferred Inflows of Resources, and Fund Balances | | | | |
| Accounts Payable | \$ 13,026 | \$ 611 | \$ 36,043 | \$ 49,680 |
| Amounts Due to Other Governments | 226 | — | 5,988 | 6,214 |
| Due to Other Funds | 1,281 | 41 | 3,325 | 4,647 |
| Due to Component Units | — | — | — | — |
| Due to External Parties (Fiduciary Funds) | 534 | 27 | 1,750 | 2,311 |
| Interfund Payable | 6,000 | — | — | 6,000 |
| Unearned Revenue | 21,255 | — | 17,023 | 38,278 |
| Obligations Under Securities Lending Program | 9,165 | — | 46,560 | 55,725 |
| Due to Claimants, Participants, Escrows and Providers | — | 469,372 | — | 469,372 |
| Other Liabilities | 152,511 | — | 43,783 | 196,294 |
| Long-term Liabilities Due Within One Year | 68 | — | 46 | 114 |
| Total Liabilities | 204,066 | 470,051 | 154,518 | 828,635 |
| Deferred Inflows of Resources | | | | |
| Total Liabilities and Deferred Inflows of Resources | 206,613 | 470,051 | 169,312 | 845,976 |
| Fund Balances: | | | | |
| Nonspendable | 14,643 | 440 | 5,766 | 20,849 |
| Restricted | 64,942 | 25,552 | 87,953 | 178,447 |
| Committed | 171,352 | — | 815,259 | 986,611 |
| Assigned | 6,479 | — | 37,394 | 43,873 |
| Total Fund Balances | 257,416 | 25,992 | 946,372 | 1,229,780 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 464,029 | \$ 496,043 | \$ 1,115,684 | \$ 2,075,756 |

Debt Service Funds

| Primary Government | Virginia Public Building Authority | Hampton Roads Transportation Accountability Commission | Total |
|-----------------------|--|---|-----------|
| \$ 43,240 | \$ 1 | \$ 2 | \$ 43,243 |
| — | — | — | — |
| — | — | — | — |
| 7,804 | 1,188 | — | 8,992 |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| 51,044 | 1,189 | 2 | 52,235 |
| — | — | — | — |
| \$ 51,044 | \$ 1,189 | \$ 2 | \$ 52,235 |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| 6,101 | — | — | 6,101 |
| 6,101 | — | — | 6,101 |
| — | — | — | — |
| — | — | — | — |
| 44,943 | 1,189 | 2 | 46,134 |
| — | — | — | — |
| — | — | — | — |
| 44,943 | 1,189 | 2 | 46,134 |
| \$ 51,044 | \$ 1,189 | \$ 2 | \$ 52,235 |

Continued on next page

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

June 30, 2021

(Dollars in Thousands)

| | Capital Project Funds | | | |
|--|-----------------------|--|---|---------------------|
| | Primary Government | Virginia Public Building Authority | Hampton Roads Transportation Accountability Commission | Total |
| Assets and Deferred Outflows of Resources | | | | |
| Cash and Cash Equivalents | \$ 11,636 | \$ 399,446 | \$ 1,233,847 | \$ 1,644,929 |
| Investments | — | — | 349,285 | 349,285 |
| Assets Held Pending Distribution | — | — | — | — |
| Receivables, Net | — | 35 | 766 | 801 |
| Due from Other Funds | — | — | 50,684 | 50,684 |
| Due from External Parties (Fiduciary Funds) | — | — | — | — |
| Interfund Receivable | — | — | — | — |
| Inventory | — | — | — | — |
| Prepaid Items | — | 1 | 652 | 653 |
| Other Assets | — | — | — | — |
| Total Assets | 11,636 | 399,482 | 1,635,234 | 2,046,352 |
| Deferred Outflows of Resources | | | | |
| Total Assets and Deferred Outflows of Resources | \$ 11,636 | \$ 399,482 | \$ 1,635,234 | \$ 2,046,352 |
| Liabilities, Deferred Inflows of Resources, and Fund Balances | | | | |
| Accounts Payable | \$ 1,770 | \$ 46,732 | \$ 755 | \$ 49,257 |
| Amounts Due to Other Governments | — | — | — | — |
| Due to Other Funds | — | 2 | 130,275 | 130,277 |
| Due to Component Units | 469 | 16,037 | — | 16,506 |
| Due to External Parties (Fiduciary Funds) | — | 2 | — | 2 |
| Interfund Payable | — | — | — | — |
| Unearned Revenue | — | — | — | — |
| Obligations Under Securities Lending Program | — | — | — | — |
| Due to Claimants, Participants, Escrows and Providers | — | — | — | — |
| Other Liabilities | — | — | 37,400 | 37,400 |
| Long-term Liabilities Due Within One Year | — | — | — | — |
| Total Liabilities | 2,239 | 62,773 | 168,430 | 233,442 |
| Deferred Inflows of Resources | | | | |
| Total Liabilities and Deferred Inflows of Resources | 2,239 | 62,773 | 168,430 | 233,442 |
| Fund Balances: | | | | |
| Nonspendable | — | 1 | 652 | 653 |
| Restricted | 9,397 | 336,708 | 1,466,152 | 1,812,257 |
| Committed | — | — | — | — |
| Assigned | — | — | — | — |
| Total Fund Balances | 9,397 | 336,709 | 1,466,804 | 1,812,910 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 11,636 | \$ 399,482 | \$ 1,635,234 | \$ 2,046,352 |

| Permanent Funds | | | |
|---|--|------------------|--|
| Commonwealth Health Research Board | Behavioral Health Endowment Funds | Total | Total Nonmajor Governmental Funds |
| \$ 641 | \$ 131 | \$ 772 | \$ 3,022,184 |
| 48,390 | — | 48,390 | 644,545 |
| — | — | — | 5,777 |
| — | — | — | 205,980 |
| — | — | — | 63,676 |
| — | — | — | 292 |
| — | — | — | 258,853 |
| — | — | — | 7,423 |
| — | — | — | 14,101 |
| — | — | — | 674 |
| 49,031 | 131 | 49,162 | 4,223,505 |
| — | — | — | — |
| \$ 49,031 | \$ 131 | \$ 49,162 | \$ 4,223,505 |

| | | | |
|-------|------|-------|-----------|
| \$ 29 | \$ — | \$ 29 | \$ 98,966 |
| — | — | — | 6,214 |
| 1 | — | 1 | 134,925 |
| — | — | — | 16,506 |
| 1 | — | 1 | 2,314 |
| — | — | — | 6,000 |
| — | — | — | 38,278 |
| 57 | — | 57 | 55,782 |
| — | — | — | 469,372 |
| — | — | — | 233,694 |
| — | — | — | 114 |
| 88 | — | 88 | 1,062,165 |
| — | — | — | 23,442 |
| 88 | — | 88 | 1,085,607 |

| | | | |
|------------------|---------------|------------------|---------------------|
| 47,107 | 48 | 47,155 | 68,657 |
| 1,836 | 83 | 1,919 | 2,038,757 |
| — | — | — | 986,611 |
| — | — | — | 43,873 |
| 48,943 | 131 | 49,074 | 3,137,898 |
| \$ 49,031 | \$ 131 | \$ 49,162 | \$ 4,223,505 |

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

For the Fiscal Year Ended June 30, 2021

(Dollars in Thousands)

| | Special Revenue Funds | | | |
|---|-------------------------------|-----------------------|-------------------|---------------------|
| | Health and Social Services | Unclaimed Property | Other | Total |
| Revenues | | | | |
| Taxes | \$ 815,961 | \$ — | \$ 241,143 | \$ 1,057,104 |
| Rights and Privileges | 137,005 | — | 239,488 | 376,493 |
| Institutional Revenue | 88,557 | — | 24,180 | 112,737 |
| Interest, Dividends, Rents, and Other Investment Income | 817 | 43,428 | 21,304 | 65,549 |
| Federal Grants and Contracts | — | — | — | — |
| Other | 118,995 | 162,716 | 428,881 | 710,592 |
| Total Revenues | 1,161,335 | 206,144 | 954,996 | 2,322,475 |
| Expenditures | | | | |
| Current: | | | | |
| General Government | 15 | 6,980 | 152,856 | 159,851 |
| Education | 64 | — | 59,749 | 59,813 |
| Transportation | — | — | 7,094 | 7,094 |
| Resources and Economic Development | 45,808 | — | 396,331 | 442,139 |
| Individual and Family Services | 1,111,817 | — | 76,037 | 1,187,854 |
| Administration of Justice | 588 | — | 91,505 | 92,093 |
| Capital Outlay | 2,823 | — | 4,792 | 7,615 |
| Debt Service: | | | | |
| Principal Retirement | — | — | — | — |
| Interest and Charges | — | — | — | — |
| Total Expenditures | 1,161,115 | 6,980 | 788,364 | 1,956,459 |
| Revenues Over (Under) Expenditures | 220 | 199,164 | 166,632 | 366,016 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 2,425 | — | 75,183 | 77,608 |
| Transfers Out | (15,962) | (85,000) | (41,529) | (142,491) |
| Notes Issued | — | — | — | — |
| Insurance Recoveries | 8 | — | 3,116 | 3,124 |
| Capital Leases Issued | — | — | 59 | 59 |
| Bonds Issued | — | — | — | — |
| Premium on Debt Issuance | — | — | — | — |
| Refunding Bonds Issued | — | — | — | — |
| Sale of Capital Assets | — | — | 4,760 | 4,760 |
| Payment to Refunded Bond Escrow Agents | — | — | — | — |
| Total Other Financing Sources (Uses) | (13,529) | (85,000) | 41,589 | (56,940) |
| Net Change in Fund Balances | (13,309) | 114,164 | 208,221 | 309,076 |
| Fund Balance (Deficit), July 1 | 270,725 | (88,172) | 738,151 | 920,704 |
| Fund Balance, June 30 | \$ 257,416 | \$ 25,992 | \$ 946,372 | \$ 1,229,780 |

Debt Service Funds

| Primary Government | Virginia Public Building Authority | Hampton Roads Transportation Accountability Commission | Total |
|-----------------------|---|---|-----------|
| \$ — | \$ — | \$ — | \$ — |
| — | — | — | — |
| — | — | — | — |
| 31 | 1 | 11 | 43 |
| 130,735 | 3,055 | — | 133,790 |
| 9,611 | — | — | 9,611 |
| 140,377 | 3,056 | 11 | 143,444 |
| — | — | — | — |
| — | 794 | — | 794 |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| 267,166 | 173,205 | — | 440,371 |
| 178,743 | 111,904 | 66,096 | 356,743 |
| 445,909 | 285,903 | 66,096 | 797,908 |
| (305,532) | (282,847) | (66,085) | (654,464) |
| 307,460 | 281,813 | 66,087 | 655,360 |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | — | — | — |
| — | 11,030 | — | 11,030 |
| — | — | — | — |
| — | (11,006) | — | (11,006) |
| 307,460 | 281,837 | 66,087 | 655,384 |
| 1,928 | (1,010) | 2 | 920 |
| 43,015 | 2,199 | — | 45,214 |
| \$ 44,943 | \$ 1,189 | \$ 2 | \$ 46,134 |

Continued on next page

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

For the Fiscal Year Ended June 30, 2021

(Dollars in Thousands)

| | Capital Project Funds | | | Total |
|---|-----------------------|------------------------------------|--|---------------------|
| | Primary Government | Virginia Public Building Authority | Hampton Roads Transportation Accountability Commission | |
| Revenues | | | | |
| Taxes | \$ — | \$ — | \$ — | \$ — |
| Rights and Privileges | — | — | — | — |
| Institutional Revenue | — | — | — | — |
| Interest, Dividends, Rents, and Other Investment Income | 3 | 403 | 3,549 | 3,955 |
| Federal Grants and Contracts | — | — | — | — |
| Other | — | — | — | — |
| Total Revenues | 3 | 403 | 3,549 | 3,955 |
| Expenditures | | | | |
| Current: | | | | |
| General Government | — | — | — | — |
| Education | — | — | — | — |
| Transportation | — | — | — | — |
| Resources and Economic Development | — | — | — | — |
| Individual and Family Services | — | — | — | — |
| Administration of Justice | — | — | — | — |
| Capital Outlay | 17,085 | 474,821 | 873,021 | 1,364,927 |
| Debt Service: | | | | |
| Principal Retirement | — | — | — | — |
| Interest and Charges | — | — | — | — |
| Total Expenditures | 17,085 | 474,821 | 873,021 | 1,364,927 |
| Revenues Over (Under) Expenditures | (17,082) | (474,418) | (869,472) | (1,360,972) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | — | — | 256,738 | 256,738 |
| Transfers Out | — | (1,095) | (66,087) | (67,182) |
| Notes Issued | 8,561 | — | — | 8,561 |
| Insurance Recoveries | — | — | — | — |
| Capital Leases Issued | — | — | — | — |
| Bonds Issued | — | 535,225 | 614,615 | 1,149,840 |
| Premium on Debt Issuance | — | 115,606 | 129,973 | 245,579 |
| Refunding Bonds Issued | — | — | — | — |
| Sale of Capital Assets | — | — | — | — |
| Payment to Refunded Bond Escrow Agents | — | — | — | — |
| Total Other Financing Sources (Uses) | 8,561 | 649,736 | 935,239 | 1,593,536 |
| Net Change in Fund Balances | (8,521) | 175,318 | 65,767 | 232,564 |
| Fund Balance (Deficit), July 1 | 17,918 | 161,391 | 1,401,037 | 1,580,346 |
| Fund Balance, June 30 | \$ 9,397 | \$ 336,709 | \$ 1,466,804 | \$ 1,812,910 |

Permanent Funds

| Commonwealth Health Research Board | Behavioral Health Endowment Funds | Total | Total Nonmajor Governmental Funds |
|---|--|------------------|--|
| \$ — | \$ — | \$ — | \$ 1,057,104 |
| — | — | — | 376,493 |
| — | — | — | 112,737 |
| 10,527 | — | 10,527 | 80,074 |
| — | — | — | 133,790 |
| 1 | — | 1 | 720,204 |
| <u>10,528</u> | <u>—</u> | <u>10,528</u> | <u>2,480,402</u> |
| — | — | — | 160,645 |
| — | — | — | 59,813 |
| — | — | — | 7,094 |
| — | — | — | 442,139 |
| 1,582 | — | 1,582 | 1,189,436 |
| — | — | — | 92,093 |
| — | — | — | 1,372,542 |
| — | — | — | 440,371 |
| — | — | — | 356,743 |
| 1,582 | — | 1,582 | 4,120,876 |
| 8,946 | — | 8,946 | (1,640,474) |
| — | — | — | 989,706 |
| — | (5) | (5) | (209,678) |
| — | — | — | 8,561 |
| — | — | — | 3,124 |
| — | — | — | 59 |
| — | — | — | 1,149,840 |
| — | — | — | 245,579 |
| — | — | — | 11,030 |
| — | — | — | 4,760 |
| — | — | — | (11,006) |
| — | (5) | (5) | 2,191,975 |
| 8,946 | (5) | 8,941 | 551,501 |
| 39,997 | 136 | 40,133 | 2,586,397 |
| <u>\$ 48,943</u> | <u>\$ 131</u> | <u>\$ 49,074</u> | <u>\$ 3,137,898</u> |

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

For the Fiscal Year Ended June 30, 2021

(Dollars in Thousands)

| | Health and Social Services | | | Final/Actual Variance Positive (Negative) |
|--|----------------------------|-------------------|-------------------|--|
| | Original Budget | Final Budget | Actual | |
| Revenues: | | | | |
| Taxes: | | | | |
| Sales and Use | \$ — | \$ — | \$ — | \$ — |
| Motor Fuel | — | — | — | — |
| Deeds, Contracts, Suits | — | — | — | — |
| Alcoholic Beverage Sales | — | — | — | — |
| Tobacco Products | — | — | — | — |
| Public Service Corporations | 2,420 | 2,752 | 2,622 | (130) |
| Other Taxes | 861,014 | 840,036 | 785,107 | (54,929) |
| Rights and Privileges | 148,794 | 144,479 | 138,972 | (5,507) |
| Sales of Property and Commodities | 1,079 | 1,071 | 1,242 | 171 |
| Assessments and Receipts for Support of Special Services | — | 2,928 | 5,812 | 2,884 |
| Institutional Revenue | 89,481 | 88,452 | 88,710 | 258 |
| Interest, Dividends, and Rents | 1,205 | 2,890 | 802 | (2,088) |
| Fines, Forfeitures, Court Fees, Penalties, and Escheats | 3,134 | 2,087 | 3,748 | 1,661 |
| Receipts from Cities, Counties, and Towns | 65,179 | 66,438 | 64,834 | (1,604) |
| Private Donations, Gifts and Contracts | 2,357 | 2,531 | 2,926 | 395 |
| Other | 32,004 | 38,260 | 56,333 | 18,073 |
| Total Revenues | 1,206,667 | 1,191,924 | 1,151,108 | (40,816) |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | — | — | — | — |
| Education | 210 | 155 | 64 | 91 |
| Transportation | — | — | — | — |
| Resources and Economic Development | 46,357 | 48,620 | 45,784 | 2,836 |
| Individual and Family Services | 1,236,104 | 1,241,394 | 1,094,276 | 147,118 |
| Administration of Justice | 686 | 678 | 535 | 143 |
| Capital Outlay | 4,204 | 7,026 | 2,823 | 4,203 |
| Total Expenditures | 1,287,561 | 1,297,873 | 1,143,482 | 154,391 |
| Revenues Over (Under) Expenditures | (80,894) | (105,949) | 7,626 | 113,575 |
| Other Financing Sources (Uses): | | | | |
| Transfers: | | | | |
| Transfers In | 225 | 225 | 2,425 | 2,200 |
| Transfers Out | (12,708) | (12,708) | (15,962) | (3,254) |
| Total Other Financing Sources (Uses) | (12,483) | (12,483) | (13,537) | (1,054) |
| Revenues and Other Sources Over (Under) | | | | |
| Expenditures and Other Uses | (93,377) | (118,432) | (5,911) | 112,521 |
| Fund Balance, July 1 | 287,264 | 287,264 | 287,264 | — |
| Fund Balance, June 30 | \$ 193,887 | \$ 168,832 | \$ 281,353 | \$ 112,521 |

See Notes on page 250 in this section.

Other

| Original Budget | Final Budget | Actual | Final/Actual Variance Positive (Negative) |
|--------------------|-----------------|------------|--|
| \$ 26,400 | \$ 26,400 | \$ 22,970 | \$ (3,430) |
| 33,180 | 31,091 | 31,431 | 340 |
| 100 | 3,600 | 5,242 | 1,642 |
| 819 | 819 | 929 | 110 |
| 179 | 138 | 93 | (45) |
| 12,988 | 12,872 | 13,712 | 840 |
| 49,298 | 110,706 | 157,276 | 46,570 |
| 224,053 | 235,627 | 234,693 | (934) |
| 8,928 | 60,657 | 100,056 | 39,399 |
| 129,497 | 127,756 | 126,972 | (784) |
| 30,696 | 27,900 | 24,476 | (3,424) |
| 16,424 | 17,633 | 20,618 | 2,985 |
| 51,491 | 51,855 | 49,004 | (2,851) |
| 1,267 | 1,285 | 1,441 | 156 |
| 1,204 | 1,556 | 5,690 | 4,134 |
| 117,695 | 130,629 | 153,201 | 22,572 |
| 704,219 | 840,524 | 947,804 | 107,280 |
| 153,456 | 179,188 | 150,372 | 28,816 |
| 35,460 | 72,181 | 60,564 | 11,617 |
| 7,359 | 7,361 | 6,843 | 518 |
| 399,770 | 459,347 | 394,233 | 65,114 |
| 91,701 | 105,579 | 76,045 | 29,534 |
| 98,104 | 112,846 | 90,720 | 22,126 |
| 29,211 | 33,202 | 5,022 | 28,180 |
| 815,061 | 969,704 | 783,799 | 185,905 |
| (110,842) | (129,180) | 164,005 | 293,185 |
| 38,363 | 38,363 | 75,183 | 36,820 |
| (10,136) | (16,227) | (41,376) | (25,149) |
| 28,227 | 22,136 | 33,807 | 11,671 |
| (82,615) | (107,044) | 197,812 | 304,856 |
| 752,805 | 752,805 | 752,805 | — |
| \$ 670,190 | \$ 645,761 | \$ 950,617 | \$ 304,856 |

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, 2021, 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 | \$ 281,353 | \$ 950,617 |
| Adjustments from Budget to Modified Accrual: | | |
| Net Accrued Revenues: | | |
| Taxes | 105,953 | 14,567 |
| Other Revenue/Other Sources | (4,433) | 10,486 |
| Medicaid Payable | (152,511) | — |
| Net Accrued Expenditures/Other Uses | 28,604 | (27,757) |
| Fund Reclassification - Budget to Modified Accrual | (1,550) | (1,541) |
| Fund Balance, Modified Accrual Basis | <u>\$ 257,416</u> | <u>\$ 946,372</u> |

1. As discussed in Note 1.E., the Unclaimed Property Fund has no approved budget.

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, 2021, except for the Unclaimed Property Fund which has no approved budget.

| <i>(Dollars in Thousands)</i> | Health and Social Services | Other |
|-------------------------------|---------------------------------------|-------------------|
| Appropriations (1) | \$ 1,287,561 | \$ 815,061 |
| Supplemental Appropriations: | | |
| Reappropriations (2) | 4,204 | 44,863 |
| Subsequent Executive (3) | 29,143 | 105,611 |
| Subsequent Legislative (4) | (21,112) | 38,621 |
| Capital Outlay Reversions (5) | — | (854) |
| Transfers (6) | 2,280 | 6,435 |
| Capital Outlay Adjustment (7) | (4,203) | (40,033) |
| Appropriations, as adjusted | <u>\$ 1,297,873</u> | <u>\$ 969,704</u> |

1. Represents the budget appropriated through Chapter 1289, 2020 Acts of Assembly as amended by Chapter 552, 2021 Acts of Assembly Special Session I.
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.