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# Nonmajor Governmental Funds

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## Special Revenue Funds

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

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## Debt Service Funds

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

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## Capital Project Funds

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

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## Permanent Funds

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

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

**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.

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## Combining Balance Sheet – Nonmajor Governmental Funds

June 30, 2023

(Dollars in Thousands)

	Special Revenue Funds			
	Health and Social Services	Unclaimed Property	Other	Total
<b>Assets and Deferred Outflows of Resources</b>				
Cash and Cash Equivalents	\$ 538,483	\$ 218,339	\$ 1,264,249	\$ 2,021,071
Investments	5,555	208,204	18,220	231,979
Assets Held Pending Distribution	—	—	4,232	4,232
Receivables, Net	532,128	—	50,243	582,371
Due from Other Funds	50	—	11,982	12,032
Due from External Parties (Fiduciary Funds)	—	—	193	193
Interfund Receivable	—	—	319,441	319,441
Inventory	4,677	—	2,307	6,984
Prepaid Items	3,919	4	1,703	5,626
Other Assets	8	—	663	671
<b>Total Assets</b>	<b>1,084,820</b>	<b>426,547</b>	<b>1,673,233</b>	<b>3,184,600</b>
<b>Deferred Outflows of Resources</b>				
	—	—	—	—
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 1,084,820</b>	<b>\$ 426,547</b>	<b>\$ 1,673,233</b>	<b>\$ 3,184,600</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
Accounts Payable	\$ 23,972	\$ 375	\$ 45,841	\$ 70,188
Amounts Due to Other Governments	57	—	50,872	50,929
Due to Other Funds	706	59	4,577	5,342
Due to Component Units	—	—	—	—
Due to External Parties (Fiduciary Funds)	758	29	2,322	3,109
Interfund Payable	6,000	—	—	6,000
Unearned Revenue	180,871	—	60,402	241,273
Obligations Under Securities Lending Program	30,574	—	89,907	120,481
Due to Claimants, Participants, Escrows and Providers	—	376,960	—	376,960
Other Liabilities	245,518	—	45,405	290,923
Long-term Liabilities Due Within One Year	18	—	106	124
<b>Total Liabilities</b>	<b>488,474</b>	<b>377,423</b>	<b>299,432</b>	<b>1,165,329</b>
<b>Deferred Inflows of Resources</b>				
	291,035	—	16,052	307,087
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>779,509</b>	<b>377,423</b>	<b>315,484</b>	<b>1,472,416</b>
<b>Fund Balances:</b>				
Nonspendable	8,596	4	4,014	12,614
Restricted	68,425	49,120	81,521	199,066
Committed	222,050	—	1,232,619	1,454,669
Assigned	6,240	—	39,595	45,835
<b>Total Fund Balances</b>	<b>305,311</b>	<b>49,124</b>	<b>1,357,749</b>	<b>1,712,184</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,084,820</b>	<b>\$ 426,547</b>	<b>\$ 1,673,233</b>	<b>\$ 3,184,600</b>

**Debt Service Funds**

Primary Government	Virginia Public Building Authority	Hampton Roads Transportation Accountability Commission	Total
\$ 45,089	\$ 19	\$ 286	\$ 45,394
—	—	—	—
—	—	—	—
8,206	953	—	9,159
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
53,295	972	286	54,553
—	—	—	—
<b>\$ 53,295</b>	<b>\$ 972</b>	<b>\$ 286</b>	<b>\$ 54,553</b>
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
6,727	—	—	6,727
6,727	—	—	6,727
—	—	—	—
—	—	—	—
46,568	972	286	47,826
—	—	—	—
—	—	—	—
46,568	972	286	47,826
<b>\$ 53,295</b>	<b>\$ 972</b>	<b>\$ 286</b>	<b>\$ 54,553</b>

*Continued on next page*

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

June 30, 2023

(Dollars in Thousands)

	Capital Project Funds			
	Primary Government	Virginia Public Building Authority	Hampton Roads Transportation Accountability Commission	Total
<b>Assets and Deferred Outflows of Resources</b>				
Cash and Cash Equivalents	\$ 1,068	\$ 249,368	\$ 1,213,675	\$ 1,464,111
Investments	—	—	652,554	652,554
Assets Held Pending Distribution	—	—	—	—
Receivables, Net	—	1,487	5,479	6,966
Due from Other Funds	—	—	52,458	52,458
Due from External Parties (Fiduciary Funds)	—	—	—	—
Interfund Receivable	—	—	—	—
Inventory	—	—	—	—
Prepaid Items	—	—	41	41
Other Assets	—	—	—	—
<b>Total Assets</b>	<b>1,068</b>	<b>250,855</b>	<b>1,924,207</b>	<b>2,176,130</b>
<b>Deferred Outflows of Resources</b>				
Total Assets and Deferred Outflows of Resources	\$ 1,068	\$ 250,855	\$ 1,924,207	\$ 2,176,130
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
Accounts Payable	\$ —	\$ 29,810	\$ 245	\$ 30,055
Amounts Due to Other Governments	—	—	—	—
Due to Other Funds	—	2	110,148	110,150
Due to Component Units	70	11,617	—	11,687
Due to External Parties (Fiduciary Funds)	—	3	—	3
Interfund Payable	—	—	—	—
Unearned Revenue	—	—	—	—
Obligations Under Securities Lending Program	—	—	—	—
Due to Claimants, Participants, Escrows and Providers	—	—	—	—
Other Liabilities	—	—	26,120	26,120
Long-term Liabilities Due Within One Year	—	—	—	—
<b>Total Liabilities</b>	<b>70</b>	<b>41,432</b>	<b>136,513</b>	<b>178,015</b>
<b>Deferred Inflows of Resources</b>				
Total Liabilities and Deferred Inflows of Resources	70	41,432	136,513	178,015
<b>Fund Balances:</b>				
Nonspendable	—	—	41	41
Restricted	998	209,423	1,787,653	1,998,074
Committed	—	—	—	—
Assigned	—	—	—	—
<b>Total Fund Balances</b>	<b>998</b>	<b>209,423</b>	<b>1,787,694</b>	<b>1,998,115</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,068</b>	<b>\$ 250,855</b>	<b>\$ 1,924,207</b>	<b>\$ 2,176,130</b>

Permanent Funds			
Commonwealth Health Research Board	Behavioral Health Endowment Funds	Total	Total Nonmajor Governmental Funds
\$ 730	\$ 136	\$ 866	\$ 3,531,442
47,847	—	47,847	932,380
—	—	—	4,232
—	—	—	598,496
—	—	—	64,490
—	—	—	193
—	—	—	319,441
—	—	—	6,984
—	—	—	5,667
—	—	—	671
48,577	136	48,713	5,463,996
—	—	—	—
\$ 48,577	\$ 136	\$ 48,713	\$ 5,463,996
\$ 19	\$ —	\$ 19	\$ 100,262
—	—	—	50,929
1	—	1	115,493
—	—	—	11,687
2	—	2	3,114
—	—	—	6,000
—	—	—	241,273
66	—	66	120,547
—	—	—	376,960
—	—	—	317,043
—	—	—	124
88	—	88	1,343,432
—	—	—	313,814
88	—	88	1,657,246
46,414	48	46,462	59,117
2,075	88	2,163	2,247,129
—	—	—	1,454,669
—	—	—	45,835
48,489	136	48,625	3,806,750
\$ 48,577	\$ 136	\$ 48,713	\$ 5,463,996

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

For the Fiscal Year Ended June 30, 2023

(Dollars in Thousands)

	Special Revenue Funds			
	Health and Social Services	Unclaimed Property	Other	Total
<b>Revenues</b>				
Taxes	\$ 1,323,696	\$ —	\$ 206,024	\$ 1,529,720
Rights and Privileges	151,134	—	216,938	368,072
Institutional Revenue	84,714	—	29,936	114,650
Interest, Dividends, Rents, and Other Investment Income (Loss)	7,364	15,262	34,074	56,700
Federal Grants and Contracts	—	—	—	—
Other	219,859	195,645	668,702	1,084,206
<b>Total Revenues</b>	<b>1,786,767</b>	<b>210,907</b>	<b>1,155,674</b>	<b>3,153,348</b>
<b>Expenditures</b>				
Current:				
General Government	1,208	11,039	216,535	228,782
Education	97	—	43,581	43,678
Transportation	—	—	9,095	9,095
Resources and Economic Development	53,040	—	475,104	528,144
Individual and Family Services	1,706,399	—	113,398	1,819,797
Administration of Justice	116	—	103,244	103,360
Capital Outlay	777	—	10,440	11,217
Debt Service:				
Principal Retirement	—	473	7,296	7,769
Interest and Charges	—	50	2,284	2,334
<b>Total Expenditures</b>	<b>1,761,637</b>	<b>11,562</b>	<b>980,977</b>	<b>2,754,176</b>
Revenues Over (Under) Expenditures	25,130	199,345	174,697	399,172
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,624	—	94,994	97,618
Transfers Out	(15,941)	(240,000)	(54,261)	(310,202)
Notes Issued	—	—	3,001	3,001
Insurance Recoveries	1	—	995	996
Long term Leases Issued	—	—	3,470	3,470
Long term SBITAs Issued	—	3,215	5,820	9,035
Bonds Issued	—	—	—	—
Premium on Debt Issuance	—	—	—	—
Refunding Bonds Issued	—	—	—	—
Sale of Capital Assets	3	—	—	3
Payment to Refunded Bond Escrow Agents	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(13,313)</b>	<b>(236,785)</b>	<b>54,019</b>	<b>(196,079)</b>
Net Change in Fund Balances	11,817	(37,440)	228,716	203,093
Fund Balance, July 1, as restated	293,494	86,564	1,129,033	1,509,091
Fund Balance, June 30	<u>\$ 305,311</u>	<u>\$ 49,124</u>	<u>\$ 1,357,749</u>	<u>\$ 1,712,184</u>

**Debt Service Funds**

Primary Government	Virginia Public Building Authority	Hampton Roads Transportation Accountability Commission	Total
\$ —	\$ —	\$ —	\$ —
—	—	—	—
—	—	—	—
1,298	—	4,638	5,936
133,302	2,392	—	135,694
18,652	—	—	18,652
153,252	2,392	4,638	160,282
—	—	—	—
—	—	—	—
25,538	—	—	25,538
—	—	—	—
—	—	—	—
—	—	—	—
258,907	198,645	414,345	871,897
167,597	137,576	82,587	387,760
452,042	336,221	496,932	1,285,195
(298,790)	(333,829)	(492,294)	(1,124,913)
300,932	356,451	527,720	1,185,103
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	817,990	817,990
—	—	—	—
—	(22,754)	(853,149)	(875,903)
300,932	333,697	492,561	1,127,190
2,142	(132)	267	2,277
44,426	1,104	19	45,549
\$ 46,568	\$ 972	\$ 286	\$ 47,826

*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, 2023

(Dollars in Thousands)

	Capital Project Funds			Total
	Primary Government	Virginia Public Building Authority	Hampton Roads Transportation Accountability Commission	
<b>Revenues</b>				
Taxes	\$ —	\$ —	\$ —	\$ —
Rights and Privileges	—	—	—	—
Institutional Revenue	—	—	—	—
Interest, Dividends, Rents, and Other Investment Income (Loss)	36	18,993	62,319	81,348
Federal Grants and Contracts	—	—	—	—
Other	—	—	—	—
<b>Total Revenues</b>	<b>36</b>	<b>18,993</b>	<b>62,319</b>	<b>81,348</b>
<b>Expenditures</b>				
Current:				
General Government	—	—	—	—
Education	—	—	—	—
Transportation	—	—	—	—
Resources and Economic Development	—	—	—	—
Individual and Family Services	—	—	—	—
Administration of Justice	—	—	—	—
Capital Outlay	757	341,200	457,963	799,920
Debt Service:				
Principal Retirement	—	—	—	—
Interest and Charges	—	—	—	—
<b>Total Expenditures</b>	<b>757</b>	<b>341,200</b>	<b>457,963</b>	<b>799,920</b>
Revenues Over (Under) Expenditures	(721)	(322,207)	(395,644)	(718,572)
<b>Other Financing Sources (Uses)</b>				
Transfers In	—	—	289,157	289,157
Transfers Out	—	(704)	(527,720)	(528,424)
Notes Issued	—	—	—	—
Insurance Recoveries	—	—	—	—
Long term Leases Issued	—	—	—	—
Long term SBITAs Issued	—	—	—	—
Bonds Issued	—	—	339,897	339,897
Premium on Debt Issuance	—	—	—	—
Refunding Bonds Issued	—	—	—	—
Sale of Capital Assets	—	—	—	—
Payment to Refunded Bond Escrow Agents	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(704)</b>	<b>101,334</b>	<b>100,630</b>
Net Change in Fund Balances	(721)	(322,911)	(294,310)	(617,942)
Fund Balance, July 1, as restated	1,719	532,334	2,082,004	2,616,057
Fund Balance, June 30	\$ 998	\$ 209,423	\$ 1,787,694	\$ 1,998,115



**Permanent Funds**

Commonwealth Health Research Board	Behavioral Health Endowment Funds	Total	Total Nonmajor Governmental Funds
\$ —	\$ —	\$ —	\$ 1,529,720
—	—	—	368,072
—	—	—	114,650
3,027	5	3,032	147,016
—	—	—	135,694
—	—	—	1,102,858
3,027	5	3,032	3,398,010
—	—	—	—
—	—	—	228,782
—	—	—	43,678
—	—	—	34,633
—	—	—	528,144
1,871	—	1,871	1,821,668
—	—	—	103,360
—	—	—	811,137
—	—	—	879,666
—	—	—	390,094
1,871	—	1,871	4,841,162
1,156	5	1,161	(1,443,152)
—	—	—	—
—	—	—	1,571,878
—	—	—	(838,626)
—	—	—	3,001
—	—	—	996
—	—	—	3,470
—	—	—	9,035
—	—	—	339,897
—	—	—	—
—	—	—	817,990
—	—	—	3
—	—	—	(875,903)
—	—	—	1,031,741
—	—	—	—
1,156	5	1,161	(411,411)
47,333	131	47,464	4,218,161
\$ 48,489	\$ 136	\$ 48,625	\$ 3,806,750

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

For the Fiscal Year Ended June 30, 2023  
(Dollars in Thousands)

	Health and Social Services			Final/Actual Variance Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
<b>Taxes:</b>				
Sales and Use	\$ —	\$ —	\$ —	\$ —
Motor Fuel	—	—	—	—
Deeds, Contracts, Suits	—	—	—	—
Alcoholic Beverage Sales	—	—	—	—
Tobacco Products	—	—	—	—
Public Service Corporations	2,372	2,372	1,621	(751)
Other Taxes	1,028,504	1,368,870	1,304,266	(64,604)
Rights and Privileges	150,950	150,950	151,907	957
Sales of Property and Commodities	976	976	474	(502)
Assessments and Receipts for Support of Special Services	22,873	22,873	26,507	3,634
Institutional Revenue	83,297	83,249	83,632	383
Interest, Dividends, and Rents	1,065	1,065	6,156	5,091
Fines, Forfeitures, Court Fees, Penalties, and Escheats	6,506	6,507	1,161	(5,346)
Receipts from Cities, Counties, and Towns	67,570	67,570	67,398	(172)
Private Donations, Gifts and Contracts	2,527	2,527	2,020	(507)
Other	120,618	130,656	130,991	335
<b>Total Revenues</b>	<b>1,487,258</b>	<b>1,837,615</b>	<b>1,776,133</b>	<b>(61,482)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	—	—	—	—
Education	288	323	97	226
Transportation	—	—	—	—
Resources and Economic Development	49,741	59,165	51,655	7,510
Individual and Family Services	1,500,615	1,860,782	1,678,145	182,637
Administration of Justice	690	273	115	158
Capital Outlay	4,179	2,167	771	1,396
<b>Debt Service:</b>				
Principal Retirement	—	—	—	—
Interest and Charges	—	—	—	—
<b>Total Expenditures</b>	<b>1,555,513</b>	<b>1,922,710</b>	<b>1,730,783</b>	<b>191,927</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(68,255)</b>	<b>(85,095)</b>	<b>45,350</b>	<b>130,445</b>
<b>Other Financing Sources (Uses):</b>				
<b>Transfers:</b>				
Transfers In	225	225	2,624	2,399
Transfers Out	(12,688)	(12,688)	(15,941)	(3,253)
<b>Total Other Financing Sources (Uses)</b>	<b>(12,463)</b>	<b>(12,463)</b>	<b>(13,317)</b>	<b>(854)</b>
<b>Revenues and Other Sources Over (Under)</b>				
Expenditures and Other Uses	(80,718)	(97,558)	32,033	129,591
<b>Fund Balance, July 1</b>	<b>439,843</b>	<b>439,843</b>	<b>439,843</b>	<b>—</b>
<b>Fund Balance, June 30</b>	<b>\$ 359,125</b>	<b>\$ 342,285</b>	<b>\$ 471,876</b>	<b>\$ 129,591</b>

See Notes on page 260 in this section.

Other

Original Budget	Final Budget	Actual	Final/Actual Variance Positive (Negative)
\$ 36,000	\$ 36,000	\$ 28,784	\$ (7,216)
33,000	33,000	29,262	(3,738)
5,000	5,000	2,650	(2,350)
840	840	745	(95)
107	107	111	4
15,382	15,382	15,298	(84)
61,381	77,381	118,679	41,298
285,687	285,687	259,964	(25,723)
281,340	281,340	283,978	2,638
139,419	139,419	147,332	7,913
30,171	30,171	29,939	(232)
27,003	27,003	31,098	4,095
57,014	57,014	49,096	(7,918)
1,343	1,343	1,496	153
2,726	2,726	3,791	1,065
150,932	151,698	186,829	35,131
1,127,345	1,144,111	1,189,052	44,941
172,797	195,942	166,526	29,416
62,922	62,756	38,743	24,013
9,354	9,360	9,008	352
545,758	562,736	467,604	95,132
189,832	197,728	108,370	89,358
117,810	117,324	101,634	15,690
29,883	38,386	10,824	27,562
7,296	7,296	7,296	—
2,284	2,284	2,284	—
1,137,936	1,193,812	912,289	281,523
(10,591)	(49,701)	276,763	326,464
42,913	42,913	94,896	51,983
(10,564)	(10,567)	(53,789)	(43,222)
32,349	32,346	41,107	8,761
21,758	(17,355)	317,870	335,225
1,143,429	1,143,429	1,143,429	—
<u>\$ 1,165,187</u>	<u>\$ 1,126,074</u>	<u>\$ 1,461,299</u>	<u>\$ 335,225</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, 2023, to the fund balance on a modified accrual basis follows.

<i>(Dollars in Thousands)</i>	<b>Health and Social Services</b>	<b>Other</b>
Fund Balance, Basis of Budgeting	\$ 471,876	\$ 1,461,299
Adjustments from Budget to Modified Accrual:		
Net Accrued Revenues:		
Taxes	16,858	17,140
Other Revenue/Other Sources	34,108	(30,796)
Medicaid Payable	(245,504)	—
Net Accrued Expenditures/Other Uses	30,325	(87,276)
Fund Reclassification - Budget to Modified Accrual	(2,352)	(2,618)
Fund Balance, Modified Accrual Basis	<u>\$ 305,311</u>	<u>\$ 1,357,749</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, 2023, except for the Unclaimed Property Fund, which has no approved budget.

<i>(Dollars in Thousands)</i>	<b>Health and Social Services</b>	<b>Other</b>
Appropriations (1)	\$ 1,555,513	\$ 1,137,936
Supplemental Appropriations:		
Reappropriations (2)	4,179	119,778
Subsequent Executive (3)	376,653	40,929
Subsequent Legislative (4)	—	—
Capital Outlay Reversions (5)	(2,012)	(10,997)
Transfers (6)	(7,444)	10,701
Capital Outlay Adjustment (7)	(4,179)	(104,535)
Appropriations, as adjusted	<u>\$ 1,922,710</u>	<u>\$ 1,193,812</u>

1. Represents the budget appropriated through Chapter 2, 2022 Acts of Assembly Special Session I as amended by Chapter 769, 2023 Acts of Assembly Reconvened Session.
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.