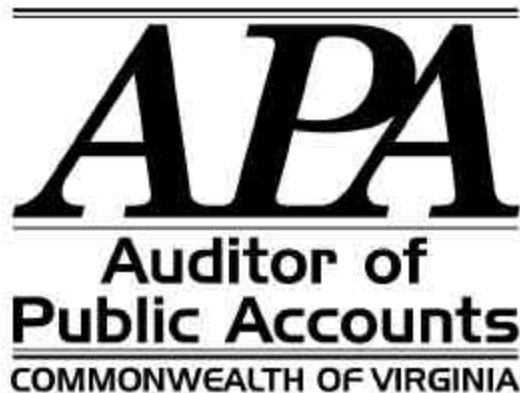


**VIRGINIA PUBLIC BUILDING AUTHORITY
RICHMOND, VIRGINIA**

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2002**



- TABLE OF CONTENTS -

	<u>Pages</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-7
FINANCIAL STATEMENTS:	
Statement of Net Assets and Governmental Funds Balance Sheet	9
Statement of Activities and Governmental Funds Revenues, Expenditures and Changes in Fund Balances	10
Notes to Financial Statements	12-17
AUTHORITY OFFICIALS	18

February 21, 2003

The Honorable Mark R. Warner
Governor of Virginia

The Honorable Kevin G. Miller.
Chairman, Joint Legislative Audit
and Review Commission

Board of Directors
Virginia Public Building Authority

We have audited the accounts and records of the **Virginia Public Building Authority**, as of and for the year ended June 30, 2002, and submit herewith our complete reports on financial statements and compliance and internal control over financial reporting.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities and the special revenue major fund of the Virginia Public Building Authority, a component unit of the Commonwealth of Virginia, as of and for the year ended June 30, 2002, which collectively comprise the basic financial statements of the Authority as listed in the table of contents. These financial statements are the responsibility of the Authority's management. Our responsibility is to express opinions 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the special revenue major fund of the Virginia Public Building Authority as of June 30, 2002, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the Authority has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as of June 30, 2002.

The *Management's Discussion and Analysis* on pages four through eight is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

AUDITOR OF PUBLIC ACCOUNTS

LAM:whb
whb:36

MANAGEMENT'S DISCUSSION AND ANALYSIS

VIRGINIA PUBLIC BUILDING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Virginia Public Building Authority's (the Authority) annual financial report presents an analysis of the Authority's financial performance during the fiscal year that ended on June 30, 2002. This information should be considered in conjunction with the information contained in the financial statements, which follow this section.

Authority Activities and Highlights

Upon approval of the General Assembly of the Commonwealth, the Authority is authorized to issue bonds or notes to construct, improve, furnish, maintain, acquire, finance, or refinance certain public facilities for the use of the Commonwealth and its agencies and instrumentalities, and to finance or refinance reimbursements to localities or regional jail authorities for the Commonwealth's share of the costs of certain jail projects. The Authority serves exclusively as a financing entity with the sole function of issuing and managing debt. Debt service for all bonds issued by the Authority is secured by appropriations from the Commonwealth.

The 2002 Session of the General Assembly adopted legislation (Chapters 501 and 542) that expanded the types of projects eligible to be financed through the Authority. See the section entitled "Future Impact to Financial Position" for a more detailed discussion.

Overview of the Financial Statements

This discussion and analysis is an introduction to the Authority's basic financial statements, which are comprised of two components: 1) combined government-wide and fund financial statements, and 2) notes to the financial statements.

Government-wide Financial Statements

The Statement of Net Assets and the Statement of Activities are two basic financial statements that report information about the Authority as a whole. The data is reported using the accrual basis of accounting, and provides insight as to whether or not the Authority's total financial position has improved as a result of the current year's activities.

The Statement of Net Assets presents all of the Authority's assets and liabilities, with the difference between the two reported as "net assets."

Virginia Public Building Authority's Net Assets (in millions)	
Current assets	\$ 49
Current liabilities	67
Noncurrent liabilities	893
Total liabilities	960
Net assets - Unrestricted:	<u>\$ (911)</u>

The Statement of Activities presents information showing how the Authority's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying events giving rise to the change occur, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods (e.g. receipt or payments on long-term debt obligations).

Virginia Public Building Authority's Changes in Net Assets
(in millions)

	<u>Governmental Activities</u>
Revenues:	
Appropriations from the Commonwealth	\$ 112
Interest earnings	_____2
Total revenues	_____114
Expenses:	
Interest on long-term debt	50
Disbursements for projects	_____104
Total expenses	_____154
Decrease in net assets	(40)
Net assets 7/1/01	_____(871)
Net assets 6/30/02	\$_____(911)

Both statements report Governmental Activities backed by appropriations from the Commonwealth.

Fund Financial Statements

The fund financial statements provide detailed information about the Authority's major fund. A fund is a fiscal and accounting entity with a self-balancing set of accounts that the Authority uses to keep track of specific sources of funding and spending for a particular purpose.

All of the Authority's activity is reported in Governmental Funds Financial Statements. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements focus on near-term inflows and outflows of spendable resources. This approach is known as using the flow of current financial resources measurement focus and the modified accrual basis of accounting. These statements provide a detailed short-term view of the Authority's finances that assists in determining whether there will be adequate financial resources available to meet the current needs of the Authority.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental funds and the governmental activities. These reconciliations are presented in the adjustment column in each of the financial statements.

The Authority has one governmental fund, the Special Revenue Fund, which is considered to be a major fund for presentation purposes.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements.

Purpose of the Authority

The primary purpose of the Authority is to provide a vehicle for financing public facilities for the use of the Commonwealth and its agencies and instrumentalities, and to finance reimbursements of Commonwealth's share of local or regional jail costs. The Department of the Treasury provides staff support for the Authority. Consequently, the only operating costs are those attributable to its financing programs, which are paid primarily from bond proceeds.

Debt Administration

As a financing entity, the whole business of the Authority is debt administration. The Authority issues bonds to finance capital projects approved by the General Assembly of the Commonwealth of Virginia. All bonds are secured by amounts to be appropriated by the General Assembly.

The following is a summary of changes in long-term debt of the Authority at June 30, 2002:

Bonds payable at July 1, 2001	\$ 994,800,645
Bonds issued	35,830,000
Bonds retired	(64,500,000)
Amortized discount for fiscal year 2002	4,488,031
Less deferral on debt defeasance	<u>(12,477,727)</u>
Bonds payable at June 30, 2002	<u>\$ 958,140,949</u>

The Authority's outstanding Authority bonds are rated as follows:

Moody's Investors Service (Moody's)	Aa1
Standard and Poor's Rating Service (S&P)	AA+
Fitch Ratings, Inc. (Fitch)	AA+

Since the Authority's bonds are backed by state appropriations, the bond ratings are a direct reflection of the Commonwealth's triple-A rating from each of the three rating agencies.

Future Impact to Financial Position

Legislation adopted during the 2002 Session of the General Assembly (Chapters 501 and 542) expanded the Virginia Public Building Authority Act (§§2.2-2260 of the Code of Virginia) to permit the financing of the Commonwealth's share of the costs for juvenile detention facilities and other capital projects that benefit the Commonwealth but that do not fall into previously specified categories. Such legislation took effect July 1, 2002 and the types of projects financed by the Authority will change in the future as a result.

On September 25, 2002, the Authority issued \$55,000,000 in Public Facilities Revenue Bonds, Series 2002A to finance or refinance certain capital projects for use by the Commonwealth of Virginia and its agencies, instrumentalities, and political subdivisions and to pay costs of issuing the bonds.

FINANCIAL STATEMENTS

VIRGINIA PUBLIC BUILDING AUTHORITY
STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET
As of June 30, 2002

	Special Revenue Fund	Adjustments (Note 1D)	Statement of Net Assets
ASSETS			
Current assets:			
Cash and cash equivalents (Note 2A)	\$ 48,914,864	\$ -	\$ 48,914,864
Interest receivable	86,662	-	86,662
Total assets	49,001,526	-	49,001,526
LIABILITIES			
Current liabilities:			
Accounts payable	1,182,722	-	1,182,722
Due to state institutions	700,680	-	700,680
Retainage payable	171,435	-	171,435
Bonds payable (net of interest deferral) (Note 2B and 2C)	-	65,464,633	65,464,633
Total current liabilities	2,054,837	65,464,633	67,519,470
Noncurrent liabilities:			
Bonds payable (net of interest deferral) (Note 2B and 2C)	-	892,676,316	892,676,316
Total liabilities	2,054,837	958,140,949	960,195,786
FUND BALANCES/NET ASSETS			
Fund Balances:			
Unreserved	46,946,689	(46,946,689)	-
Total liabilities and fund balances	<u>\$ 49,001,526</u>		
Net Assets:			
Restricted for debt service		7,061	7,061
Unrestricted		(911,201,321)	(911,201,321)
Total net assets (note 2G)		<u>\$ (911,194,260)</u>	<u>\$ (911,194,260)</u>

The accompanying notes are an integral part of the financial statements.

VIRGINIA PUBLIC BUILDING AUTHORITY
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2002

	Special Revenue Fund	Adjustments (Note 1D)	Statement of Activities
REVENUES:			
Interest on investments	\$ 2,410,898	\$ -	\$ 2,410,898
Decrease in fair value of cash equivalents	(87,789)	-	(87,789)
Appropriations from the Commonwealth	111,807,806	-	111,807,806
Original issue premium	-	30,003	30,003
Total revenues	114,130,915	30,003	114,160,918
EXPENDITURES/EXPENSES:			
Current:			
Legal and financial services	85,032	-	85,032
Printing and electronic distributions	7,299	-	7,299
Capital outlay	2,723,359	-	2,723,359
Disbursements to institutions	8,276,592	-	8,276,592
Disbursements to localities	93,745,263	-	93,745,263
Underwriter's discount	-	147,978	147,978
Other	1,925	-	1,925
Debt service:			
Principal retirement	64,500,000	(64,500,000)	-
Interest and fiscal charges	47,349,637	2,315,371	49,665,008
Total expenditures	216,689,107	(62,036,651)	154,652,456
Excess (deficiency) of revenue over expenditures	(102,558,192)	62,066,654	(40,491,538)
Other financing sources (uses):			
Proceeds from the sale of bonds	35,712,025	(35,712,025)	-
Change in net assets	(66,846,167)	26,354,629	(40,491,538)
Fund Balance/Net Assets, July 1, 2001	113,792,856	(984,495,578)	(870,702,722)
Fund Balance/Net Assets, June 30, 2002	\$ 46,946,689	\$ (958,140,949)	\$ (911,194,260)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

VIRGINIA PUBLIC BUILDING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS OF JUNE 30, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Virginia Public Building Authority (“the Authority”) was created in 1981 by §2.2-2260 et seq., of the Code of Virginia for the purpose of acquiring, constructing and operating public buildings for the use of the Commonwealth of Virginia (“the Commonwealth”) and its political subdivisions. The Authority is authorized to issue bonds or notes to construct, improve, furnish, maintain, acquire, finance or refinance certain public facilities for the use of the Commonwealth, its agencies and instrumentalities and to finance or refinance reimbursements to localities or regional jail authorities for the Commonwealth’s share of the costs of certain jail projects. The Authority is authorized to undertake a project only upon approval of the General Assembly of the Commonwealth.

In 1997 the Authority created the 1997 Master Indenture of Trust (“the 1997 Indenture”). The 1997 Indenture utilizes a single payment agreement to provide for debt service payments. Debt service payments are subject to General Assembly appropriation. In addition, the 1997 Indenture provides for the issuance of commercial paper bond anticipation notes.

Bonds issued prior to the 1997 Indenture were issued under the 1988 Master Indenture of Trust (“the 1988 Indenture”). These bonds were also ultimately supported by an appropriation of the Commonwealth. The Authority no longer issues bonds under the 1988 Indenture.

A separate report is prepared for the Commonwealth of Virginia, which includes all agencies, boards, commissions, and authorities over which the Commonwealth exercises or has the ability to exercise oversight authority. The Authority is a component unit of the Commonwealth of Virginia and is included in the general-purpose financial statements of the Commonwealth.

The accounting and reporting policies of the Authority conform to generally accepted accounting principles applicable to governmental units as prescribed by the Governmental Accounting Standards Board (GASB), the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the Authority’s more significant policies.

B. Measurement Focus and Basis of Accounting

The accompanying financial statements are presented using the accounting principles generally accepted in the United States of America as prescribed by the GASB. The accompanying government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis

of accounting, revenues are recognized when they are earned and expenditures are recognized when the related liability is incurred, regardless of the timing of related cash flows.

The accompanying governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available to fund current operations. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on long-term debt which is recognized when due.

The Authority uses the cash basis of accounting during the year and reports on the accrual and modified accrual basis for financial statement purposes at the end of the fiscal year.

C. Fund Accounting

The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Special Revenue funds consist of bond proceeds, bond funds, and issuance expense funds. The funds were established in accordance with the provisions of the Trust Agreement entered into with the trustee for each bond Indenture.

D. Adjustments

The adjustments column represents the recording of long-term liabilities on the Statement of Net Assets and the related effect of these transactions on the Statement of Activities. Governmental fund statements do not reflect long-term liabilities. Long-term liabilities, including bonds payable, accounts payable and amounts due to institutions, are not due and payable in the current period and, therefore, are not reported in the funds.

E. GASB Statement No. 34 Implementation

The Authority has implemented GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. The primary impact of the implementation of this statement is a change in the presentation format of the financial statements; the addition of government-wide financial information using the economic resources measurement focus and accrual basis of accounting; the presentation of Management’s Discussion and Analysis as required supplementary information; and certain note disclosures.

2. DETAILED NOTES

A. Cash and Investments

Cash and investments of the Authority are held by The Bank of New York, as trustee under the 1997 and 1988 Indentures. Cash is defined as demand deposits, time deposits and certificates of deposit in accordance with §2.2-4401 of the Code of Virginia. Cash equivalents represent deposits and short-term investments with original maturities of less

than three months. Short-term investments represent securities with maturities of more than three months but less than one year. Long-term investments have maturities of over a year.

In accordance with the Trust Subsidiary Act, §6.1-32.8 of the Code of Virginia, cash held by the trustee while awaiting investment or distribution is not used by an affiliate bank of the trustee in the conduct of its business unless the affiliate bank delivers securities to the trust department as collateral that is at least equal to the market value of the trust funds held on deposit in excess of amounts insured by federal deposit insurance.

The 1988 and 1997 Indentures authorize the trustee, on behalf of the Authority, to invest in legal investments for public sinking funds and other public funds as outlined in §2.2-4500 and §2.2-4501 of the Code of Virginia which include repurchase agreements, certificates of deposit, commercial paper, bankers' acceptances, United States government and agency securities, and money market funds. All the investments of the Authority are held in the Authority's name and are categorized in Risk Category 1. Categorization under the provisions of GASB 3 is not required for money market funds and the SNAPsm fund.

The Authority's cash and cash equivalents at June 30, 2002, are presented below.

Summary of Cash and Cash Equivalents
As of June 30, 2002

	<u>Carrying Amount</u>	<u>Fair Value</u>
Cash and cash equivalents:		
Cash	\$ 1,582	\$ 1,582
Money Market Funds ⁽¹⁾	5,332,319	5,332,319
State non-arbitrage program ^{sm(2)}	26,589,225	26,589,225
U.S. Government securities	<u>16,975,775</u>	<u>16,991,738</u>
Total cash and cash equivalents	<u>\$ 48,898,901</u>	<u>\$48,914,864</u>

⁽¹⁾ The Authority invests certain short-term cash balances held within its accounts in Nations Treasury Class Investor and Federated Auto Gov't Money Trust. These are open-ended mutual funds registered under the Investment Company Act of 1940. These funds maintain a policy of investing all their assets in U.S. Treasury obligations and repurchase agreements backed by those obligations.

⁽²⁾ The Virginia State Non-Arbitrage Programsm ("SNAPsm") offers a professionally-managed money market mutual fund, which provides issuers with a temporary pooled investment vehicle for proceeds pending expenditure, and with record keeping, depository and arbitrage rebate calculation services. SNAPsm is an external investment pool registered under the Investment Company Act of 1940.

B. Long-Term Debt

Changes in Long-Term Debt - The following is a summary of changes in long-term debt of the Authority for the year ended June 30, 2002.

Bonds payable at July 1, 2001	\$ 994,800,645
Bonds issued	35,830,000
Bonds retired	(64,500,000)
Amortized discount for fiscal year 2002	4,488,031
Less deferral on debt defeasance	<u>(12,477,727)</u>
Bonds payable at June 30, 2002	<u>\$ 958,140,949</u>

Annual Requirements to Amortize Long-Term Debt:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 67,780,000	\$ 44,777,752	\$ 112,557,752
2004	71,600,000	41,111,906	112,711,906
2005	61,430,000	38,048,924	99,478,924
2006	63,785,000	35,641,333	99,426,333
2007	66,255,000	33,108,688	99,363,688
2008-2012	347,130,000	122,793,059	469,923,059
2013-2017	242,030,000	50,029,730	292,059,730
2017-2021	76,405,000	7,050,606	83,455,606
Less:			
Unamortized Discounts	(25,796,324)	-	(25,796,324)
Deferral on debt defeasance	<u>(12,477,727)</u>	<u>-</u>	<u>(12,477,727)</u>
Total	<u>\$ 958,140,949</u>	<u>\$ 372,561,998</u>	<u>\$1,330,702,947</u>

C. Defeasance of Debt

The Authority has occasionally issued refunding bonds to defease bonds that had been previously issued. The proceeds of these refunding bonds were placed in irrevocable trusts with escrow agents to provide for all future debt service on the defeased (old) bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the Authority's financial statements. At June 30, 2002, \$170,955,000 of bonds outstanding are considered defeased for financial reporting purposes. The detail for those balances and the refinancing activities that resulted in the defeasance of the bonds is shown below:

		<u>Refunded by</u>
State Building Revenue Refunding Bonds, Series 1987A	\$21,650,000	Series 1992A
State Building Revenue Refunding Bonds, Series 1992C (partial)	98,395,000	Series 1998A

State Building Revenue Refunding Bonds, Series 1994A 50,910,000 Series 1996A/98A (partial)

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 23, "Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities," the difference between the reacquisition price and the net carrying amount of the bonds defeased with refunding debt is amortized as a component of Interest on Bonds over the remaining life of the refunded debt. Therefore, Bonds Payable, as reflected on the government-wide statements, has been reduced by \$12,477,727 to reflect the remaining deferral on debt defeasance at June 30, 2002.

D. Arbitrage Rebate

The Tax Reform Act of 1986 requires that governmental entities issuing tax-exempt debt subsequent to August 1986 calculate and rebate arbitrage earnings to the federal government. The U.S. Treasury has issued regulations on calculating the rebate amount and complying with the provisions of the Tax Reform Act of 1986. The Authority must comply with the rebate regulations in order for the Authority's bonds to maintain a tax-exempt status. The regulations require the excess of the aggregate amount earned on investments purchased with bond proceeds over the amount that would have been earned if the investments were invested at a rate equal to the bond yield to be rebated to the federal government.

Income earned on excess earnings is also subject to rebate. Rebate payments, if required, are due at least every five years over the life of the bonds. Some bonds of the Authority may be exempt from the rebate regulations if they meet statutory exceptions per the rebate requirements. The Authority may also elect, on or before the date of the bond issue, to pay a penalty in lieu of rebate if it does not meet certain expenditure tests. The Authority would retain any arbitrage earnings. The Authority, to date, has not elected penalty in lieu of rebate. Rebate and penalty payments are calculated and paid by the Authority as required by law on bond issues that fall under the regulations and do not qualify for exceptions. During the fiscal year, no rebate payments were made to the federal government.

E. Subsequent Event

On September 25, 2002, the Authority issued \$55,000,000 in Public Facilities Revenue Bonds, Series 2002A to finance or refinance certain capital projects for use by the Commonwealth of Virginia and its agencies, instrumentalities, and political subdivisions and to pay cost of issuing the bonds.

F. Risk Management

The Authority is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets; errors and omissions; non-performance of duty; injuries to employees; and natural disasters. The Department of Treasury participates in insurance plans maintained by the Commonwealth of Virginia on behalf of the Authority. The state employee health care and worker's compensation plans are administered by the Department of Human Resource Management and the risk management insurance plans are administered by the Department of Treasury, Division of Risk Management. Risk management insurance includes property, general liability, medical malpractice, faithful performance of duty bond, automobile, and air and watercraft plans. The Department of Treasury pays premiums to each of these

Departments for its insurance coverage. Information relating to the Commonwealth's insurance plans is available at the statewide level in the Commonwealth of Virginia's Comprehensive Annual Financial Report.

G. Deficit Net Assets

Generally accepted accounting principles direct that government funds recognize revenues in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. Authority bonds are secured by General Assembly appropriations. Because future appropriations are not considered available and do not constitute a legally binding commitment, the Authority ended the year with a net asset deficit of \$911,194,260 on the Government Wide Statements.

VIRGINIA PUBLIC BUILDING AUTHORITY
Richmond, Virginia

BOARD MEMBERS
As of June 30, 2002

Barbara M. Rose, Chairman

Alphonso L. Grant, Vice Chairman

Barbara O. Carraway
Scot N. Creech

David Von Moll
Myron J. Mintz

Jody M. Wagner

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