

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

FINANCIAL REPORT

June 30, 2021

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

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying modified 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, 2021, 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 modified cash basis of accounting described in Note 1; this includes determining that the modified 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.

Auditor's Responsibility

Our responsibility is to express 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 auditor's 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.

Report on the Financial Statements (Continued)

Opinion

In our opinion, the financial statements referred to above present 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, 2021, and its revenues and expenditures for the year then ended in accordance with the modified 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. The financial statements are prepared on the modified 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 this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2021, 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 solely 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 the effectiveness of the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia's 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.


CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
November 19, 2021

GENERAL ASSEMBLY OF THE COMMONWEALTH

MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND AND SPECIAL REVENUE FUNDS For The Year Ended June 30, 2021

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 54,927,913	\$ 54,944,528	\$ 16,615.00
Prior years amount available re-appropriated	19,501,660	-	(19,501,660)
Other adjustments and transfers, net	76,405	76,405	-
Total revenue	<u>74,505,978</u>	<u>55,020,933</u>	<u>(19,485,045)</u>
EXPENDITURES			
Current year cash expenditures	74,505,978	44,207,559	30,298,419
Prior year payments in progress	-	440,505	(440,505)
Total expenditures	<u>74,505,978</u>	<u>44,648,064</u>	<u>29,857,914</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>10,372,869</u>	<u>\$ 10,372,869</u>
CASH BALANCE, beginning of year		<u>19,942,166</u>	
CASH BALANCE, end of year		30,315,035	
Payments in progress*		<u>(427,137)</u>	
AMOUNT AVAILABLE, end of year		<u>\$ 29,887,898</u>	

*Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
215,796	215,796	-
215,796	215,796	-
-	215,796	(215,796)
-	-	-
-	215,796	(215,796)
<u>\$ 215,796</u>	-	<u>\$ (215,796)</u>
	-	
	-	
	-	
	<u>\$ -</u>	

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

**MODIFIED 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, 2021

	General Fund		Variance
	Budget	Actual	Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 13,076,429	\$ 13,076,429	\$ -
Prior years amount available re-appropriated	629,416	-	(629,416)
Other adjustments and transfers, net	(535,931)	(535,931)	-
From other governmental agencies**	-	398,043	398,043
Total revenue	<u>13,169,914</u>	<u>12,938,541</u>	<u>(231,373)</u>
EXPENDITURES			
Current year cash expenditures	13,169,914	11,723,565	1,446,349
Prior year payments in progress	-	153,894	(153,894)
Total expenditures	<u>13,169,914</u>	<u>11,877,459</u>	<u>1,292,455</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>1,061,082</u>	<u>\$ 1,061,082</u>
CASH BALANCE, beginning of year		<u>783,311</u>	
CASH BALANCE, end of year		1,844,393	
Revenue from other governmental agencies**		(398,043)	
Payments in progress*		<u>(132,229)</u>	
AMOUNT AVAILABLE, end of year		<u>\$ 1,314,121</u>	

* Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

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

Special Revenue Fund		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
1,851,284	597,372	(1,253,912)
1,851,284	597,372	(1,253,912)
1,851,284	1,340,508	(510,776)
-	-	-
1,851,284	1,340,508	(510,776)
\$ -	(743,136)	\$ (743,136)
	4,113,941	
	\$ 3,370,805	

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 6,350	\$ 6,350	\$ -
Prior years amount available re-appropriated	16,926	-	(16,926)
Other adjustments and transfers, net	(16,945)	(16,945)	-
Total revenue	6,331	(10,595)	(16,926)
EXPENDITURES	6,331	31	6,300
(Deficiency) of revenue over expenditures	<u>\$ -</u>	(10,626)	<u>\$ (10,626)</u>
CASH BALANCE, beginning of year		16,926	
CASH BALANCE, end of year		<u>\$ 6,300</u>	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 25,363	\$ 25,363	\$ -
Prior years amount available re-appropriated	233,629	-	(233,629)
Other adjustments and transfers, net	(2)	(1)	1
Total revenue	258,990	25,362	(233,628)
EXPENDITURES	258,990	2,165	256,825
Excess of revenue over expenditures	\$ -	23,197	\$ 23,197
CASH BALANCE, beginning of year		233,628	
CASH BALANCE, end of year		\$ 256,825	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED 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, 2021

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 217,162	\$ 217,162	\$ -
Prior years amount available re-appropriated	256,301	-	(256,301)
Other adjustments and transfers, net	(49,388)	(49,388)	-
Total revenue	<u>424,075</u>	<u>167,774</u>	<u>(256,301)</u>
EXPENDITURES			
Current year cash expenditures	<u>424,075</u>	<u>138,428</u>	<u>285,647</u>
Total expenditures	<u>424,075</u>	<u>138,428</u>	<u>285,647</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	29,346	<u>\$ (29,346)</u>
CASH BALANCE, beginning of year		<u>256,302</u>	
CASH BALANCE, end of year		285,648	
Payments in progress*		<u>(10,500)</u>	
AMOUNT AVAILABLE, end of year		<u>\$ 275,148</u>	

* Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

	Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
\$ -	-	\$ -	
	480		
	-		
	-		
	<u>\$ 480</u>		

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 337,309	\$ 337,309	\$ -
Other adjustments and transfers, net	681	681	-
Total revenue	337,990	337,990	-
EXPENDITURES	337,990	337,990	-
Excess of revenue over expenditures	\$ -	-	\$ -
CASH BALANCE, beginning of year		-	
CASH BALANCE, end of year		\$ -	

The Notes to Financial Statements are an integral part of this statement.

COMMISSION ON CIVICS EDUCATION
(An Agency of the General Assembly of the Commonwealth of Virginia)

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – SPECIAL REVENUE FUND
For The Year Ended June 30, 2021**

	Special Revenue Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Prior years amount available re-appropriated	\$ -	\$ -	\$ -
Other adjustments and transfers, net	-	25,000	25,000
Total revenue	-	25,000	25,000
EXPENDITURES	-	-	-
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	25,000	<u>\$ 25,000</u>
CASH BALANCE, beginning of year		<u>430</u>	
CASH BALANCE, end of year		<u>\$ 25,430</u>	

The Notes to Financial Statements are an integral part of this statement.

COMMISSION ON ECONOMIC OPPORTUNITY
(An Agency of the General Assembly of the Commonwealth of Virginia)

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ -	\$ -	\$ -
Prior years amount available re-appropriated	30,222	-	(30,222)
Other adjustments and transfers, net	(30,194)	(30,194)	-
Total revenue	28	(30,194)	(30,222)
EXPENDITURES	28	28	-
(Deficiency) of revenue over expenditures	\$ -	(30,222)	\$ (30,222)
CASH BALANCE, beginning of year		30,222	
CASH BALANCE, end of year		\$ -	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 10,013	\$ 10,013	\$ -
Prior years amount available re-appropriated	35,000	-	(35,000)
Other adjustments and transfers, net	(2)	(2)	-
Total revenue	45,011	10,011	(35,000)
EXPENDITURES	45,011	11	45,000
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	10,000	<u>\$ 10,000</u>
CASH BALANCE, beginning of year		<u>35,000</u>	
CASH BALANCE, end of year		<u>\$ 45,000</u>	

The Notes to Financial Statements are an integral part of this statement.

**COMMISSIONERS FOR THE PROMOTION OF UNIFORMITY OF LEGISLATION IN
THE UNITED STATES**

(An Agency of the General Assembly of the Commonwealth of Virginia)

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 87,566	\$ 87,566	\$ -
Prior years amount available re-appropriated	26,387	-	(26,387)
Other adjustments and transfers, net	(17)	(17)	-
Total revenue	113,936	87,549	(26,387)
EXPENDITURES	113,936	63,649	50,287
Excess of revenue over expenditures	\$ -	23,900	\$ 23,900
CASH BALANCE, beginning of year		26,387	
CASH BALANCE, end of year		\$ 50,287	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 6,052	\$ 6,052	\$ -
Prior years amount available re-appropriated	5,926	-	(5,926)
Other adjustments and transfers, net	(32)	(32)	-
Total revenue	11,946	6,020	(5,926)
EXPENDITURES	11,946	20	11,926
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	6,000	<u>\$ 6,000</u>
CASH BALANCE, beginning of year		5,926	
CASH BALANCE, end of year		<u>\$ 11,926</u>	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED 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, 2021

	Special Revenue Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Driver reinstatement fees and other fees	\$ 1,581,154	\$ 1,528,216	\$ (52,938)
Other adjustments and transfers, net	-	(275,000)	(275,000)
Total revenue	<u>1,581,154</u>	<u>1,253,216</u>	<u>(327,938)</u>
EXPENDITURES			
Current year cash expenditures	1,581,154	1,537,744	43,410
Prior year payments in progress	-	51,191	(51,191)
Total expenditures	<u>1,581,154</u>	<u>1,588,935</u>	<u>(7,781)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>(335,719)</u>	<u>\$ (335,719)</u>
CASH BALANCE, beginning of year		<u>3,161,378</u>	
CASH BALANCE, end of year		2,825,659	
Payments in progress*		<u>(32,650)</u>	
AMOUNT AVAILABLE, end of year		<u>\$ 2,793,009</u>	

* Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

Federal Trust Fund		
Budget	Actual	Variance Positive (Negative)
\$ 398,364	\$ -	\$ (398,364)
-	137,935	137,935
398,364	137,935	(260,429)
398,364	132,599	265,765
-	-	-
398,364	132,599	265,765
\$ -	5,336	\$ 5,336
	-	
	\$ 5,336	

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

**MODIFIED 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, 2021

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 12,559,655	\$ 12,559,655	\$ -
Prior years amount available re-appropriated	6,107,083	-	(6,107,083)
Other adjustments and transfers, net	(2,016,221)	(2,017,424)	(1,203)
From other governmental agencies	-	86,230	86,230
Total revenue	16,650,517	10,628,461	(6,022,056)
EXPENDITURES			
Current year cash expenditures	16,650,517	8,719,052	7,931,465
Prior year payments in progress	-	49,188	(49,188)
Total expenditures	16,650,517	8,768,240	7,882,277
Excess (deficiency) of revenue over expenditures	\$ -	1,860,221	\$ 1,860,221
CASH BALANCE, beginning of year, as restated (Note 5)		6,157,474	
CASH BALANCE, end of year		8,017,695	
Payments in progress*		(83,715)	
AMOUNT AVAILABLE, end of year		\$ 7,933,980	

*Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

Special Revenue Fund		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
105,365	105,365	-
-	483	483
105,365	105,848	483
105,365	147,178	(41,813)
-	-	-
105,365	147,178	(41,813)
<u>\$ -</u>	(41,330)	<u>\$ (41,330)</u>
	114,973	
	<u>\$ 73,643</u>	

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

**MODIFIED 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, 2021

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 6,844,298	\$ 6,844,298	\$ -
Prior years amount available re-appropriated	177,210	-	(177,210)
Other adjustments and transfers, net	(45,574)	(45,574)	-
Other	-	-	-
Total revenue	<u>6,975,934</u>	<u>6,798,724</u>	<u>(177,210)</u>
EXPENDITURES			
Current year cash expenditures	6,975,934	6,136,717	839,217
Prior year payments in progress	<u>-</u>	<u>15,856</u>	<u>(15,856)</u>
Total expenditures	<u>6,975,934</u>	<u>6,152,573</u>	<u>823,361</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	646,151	<u>\$ 646,151</u>
CASH BALANCE, beginning of year		<u>193,066</u>	
CASH BALANCE, end of year		839,217	
Payments in progress*		<u>(183,758)</u>	
AMOUNT AVAILABLE, end of year		<u>\$ 655,459</u>	

* Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

Special Revenue Fund		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
289,699	71,973	(217,726)
289,699	71,973	(217,726)
289,699	103	289,596
-	-	-
289,699	103	289,596
\$ -	71,870	\$ 71,870
	223,227	
	\$ 295,097	

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

**MODIFIED CASH BASIS STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN CASH
BALANCE – BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUNDS**
For The Year Ended June 30, 2021

	General Fund		Variance
	Budget	Actual	Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 7,171,608	\$ 7,171,608	\$ -
Prior years amount available re-appropriated	3,175,042	-	(3,175,042)
Other adjustments and transfers, net	(792,258)	(793,918)	(1,660)
Other	-	-	-
Total revenue	9,554,392	6,377,690	(3,176,702)
EXPENDITURES			
Current year cash expenditures	9,554,392	6,153,593	3,400,799
Prior year payments in progress	-	17,004	(17,004)
Total expenditures	9,554,392	6,170,597	3,383,795
Excess of revenues over expenditures	\$ -	207,093	\$ 207,093
CASH BALANCE, beginning of year		3,193,706	
CASH BALANCE, end of year		3,400,799	
Payments in progress*		(29,804)	
AMOUNT AVAILABLE, end of year		\$ 3,370,995	

* Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

Special Revenue Fund		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
532,761	287,753	(245,008)
532,761	287,753	(245,008)
532,761	498,950	33,811
-	-	-
532,761	498,950	33,811
\$ -	(211,197)	\$ (211,197)
	807,774	
	\$ 596,577	

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

**MODIFIED 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, 2021

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 50,643	\$ 50,643	\$ -
Prior years amount available re-appropriated	77,052	-	(77,052)
Other adjustments and transfers, net	100,027	100,027	-
Total revenue	227,722	150,670	(77,052)
EXPENDITURES	227,722	79,446	148,276
Total expenditures	227,722	79,446	148,276
Excess (deficiency) of revenue over expenditures	\$ -	71,224	\$ 71,224
CASH BALANCE, beginning of year		77,052	
CASH BALANCE, end of year		\$ 148,276	

The Notes to Financial Statements are an integral part of this statement.

Special Revenue Fund		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ -	-	\$ -
	22,866	
	\$ 22,866	

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 10,090	\$ 10,090	\$ -
Prior years amount available re-appropriated	35,000	-	(35,000)
Other adjustments and transfers, net	(22)	(22)	-
Total revenue	45,068	10,068	(35,000)
EXPENDITURES	45,068	68	45,000
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>10,000</u>	<u>\$ 10,000</u>
CASH BALANCE, beginning of year		<u>35,000</u>	
CASH BALANCE, end of year		<u>\$ 45,000</u>	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 795,343	\$ 795,343	\$ -
Prior years amount available re-appropriated	277,047	-	(277,047)
Other adjustments and transfers, net	(103,549)	(103,549)	-
Total revenue	<u>968,841</u>	<u>691,794</u>	<u>(277,047)</u>
EXPENDITURES			
Current year cash expenditures	968,841	635,516	333,325
Prior year payments in progress	-	878	(878)
Total expenditures	<u>968,841</u>	<u>636,394</u>	<u>332,447</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>55,400</u>	<u>\$ 55,400</u>
CASH BALANCE, beginning of year		<u>277,926</u>	
CASH BALANCE, end of year		333,326	
Payments in progress*		<u>(1,000)</u>	
AMOUNT AVAILABLE, end of year		<u>\$ 332,326</u>	

* Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 352,514	\$ 352,514	\$ -
Prior years amount available re-appropriated	191,642	-	(191,642)
Other adjustments and transfers, net	(166,095)	(166,095)	-
Total revenue	378,061	186,419	(191,642)
EXPENDITURES	378,061	200,573	177,488
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	(14,154)	<u>\$ (14,154)</u>
CASH BALANCE, beginning of year		191,642	
CASH BALANCE, end of year		<u>\$ 177,488</u>	

The Notes to Financial Statements are an integral part of this statement.

JOINT COMMISSION ON TRANSPORTATION ACCOUNTABILITY
(An Agency of the General Assembly of the Commonwealth of Virginia)

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 28,267	\$ 28,267	\$ -
Prior years amount available re-appropriated	28,200	-	(28,200)
Other adjustments and transfers, net	(28,162)	(28,162)	-
Total revenue	28,305	105	(28,200)
EXPENDITURES	28,305	105	28,200
Excess (deficiency) of revenue over expenditures	\$ -	-	\$ -
CASH BALANCE, beginning of year		28,200	
CASH BALANCE, end of year		\$ 28,200	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED 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, 2021

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 5,577,841	\$ 5,577,841	\$ -
Prior years amount available re-appropriated	1,068,553	-	(1,068,553)
Other adjustments and transfers, net	(1,074,139)	(1,074,139)	-
From other governmental agencies	-	-	-
Total revenue	<u>5,572,255</u>	<u>4,503,702</u>	<u>(1,068,553)</u>
EXPENDITURES			
Current year cash expenditures	5,572,255	4,671,539	900,716
Prior year payments in progress	-	2,717	(2,717)
Total expenditures	<u>5,572,255</u>	<u>4,674,256</u>	<u>897,999</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>(170,554)</u>	<u>\$ (170,554)</u>
CASH BALANCE, beginning of year		<u>1,071,271</u>	
CASH BALANCE, end of year		900,717	
Payments in progress*		<u>(6,495)</u>	
AMOUNT AVAILABLE, end of year		<u>\$ 894,222</u>	

* Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

Trust and Agency Fund		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
123,679	114,493	(9,186)
123,679	114,493	(9,186)
123,679	114,493	9,186
-	-	-
123,679	114,493	9,186
\$ -	-	\$ -
	-	
	\$ -	

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 12,039	\$ 12,039	\$ -
Prior years amount available re-appropriated	108,793	-	(108,793)
Other adjustments and transfers, net	(18)	(18)	-
Total revenue	120,814	12,021	(108,793)
EXPENDITURES	120,814	21	120,793
Excess of revenue over expenditures	<u>\$ -</u>	12,000	<u>\$ 12,000</u>
CASH BALANCE, beginning of year		108,793	
CASH BALANCE, end of year		<u>\$ 120,793</u>	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 15,191	\$ 15,191	\$ -
Prior years amount available re-appropriated	13,646	-	(13,646)
Other adjustments and transfers, net	(13,701)	(13,701)	-
Total revenue	15,136	1,490	(13,646)
EXPENDITURES	15,136	136	15,000
Prior year payments in progress	-	353	(353)
Total expenditures	15,136	489	14,647
Excess (deficiency) of revenue over expenditures	\$ -	1,001	\$ 1,001
CASH BALANCE, beginning of year		13,999	
CASH BALANCE, end of year		\$ 15,000	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 10,308	\$ 10,308	\$ -
Prior years amount available re-appropriated	9,122	-	(9,122)
Other adjustments and transfers, net	(9,206)	(9,206)	-
Total revenue	10,224	1,102	(9,122)
EXPENDITURES	10,224	64	10,160
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	1,038	<u>\$ 1,038</u>
CASH BALANCE, beginning of year		9,122	
CASH BALANCE, end of year		<u>\$ 10,160</u>	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED 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, 2021

	General Fund		Variance
	Budget	Actual	Positive
			(Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ -	\$ -	\$ -
Prior years amount available re-appropriated	-	-	-
Other adjustments and transfers, net	-	-	-
Total revenue	-	-	-
EXPENDITURES	-	-	-
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
CASH BALANCE, beginning of year, as restated (Note 5)		<u>353</u>	
CASH BALANCE, end of year		353	
Payments in progress*		<u>(353)</u>	
AMOUNT AVAILABLE, end of year		<u>\$ -</u>	

*Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

Special Revenue Fund		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	123	-
-	123	-
-	-	-
\$ -	123	\$ 123
	18,587	
	\$ 18,710	

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 21,630	\$ 21,630	\$ -
Prior years amount available re-appropriated	21,615	-	(21,615)
Other adjustments and transfers, net	(21,615)	(21,615)	-
Total revenue	21,630	15	(21,615)
EXPENDITURES	21,630	14	21,616
Excess (deficiency) of revenue over expenditures	\$ -	1	\$ 1
CASH BALANCE, beginning of year		21,615	
CASH BALANCE, end of year		\$ 21,616	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED 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, 2021

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 69,557	\$ 69,557	\$ -
Prior years amount available re-appropriated	484,651	-	(484,651)
Other adjustments and transfers, net	(334,805)	(334,805)	-
Other	12,000	12,000	-
Total revenue	231,403	(253,248)	(484,651)
EXPENDITURES	231,403	1,194	230,209
Excess (deficiency) of revenue over expenditures	\$ -	(254,442)	\$ (254,442)
CASH BALANCE, beginning of year		484,651	
CASH BALANCE, end of year		\$ 230,209	

The Notes to Financial Statements are an integral part of this statement.

Special Revenue Fund		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
24,086	-	(24,086)
24,086	-	(24,086)
24,086	33	24,053
<u>\$ -</u>	(33)	<u>\$ (33)</u>
	228,961	
	<u>\$ 228,928</u>	

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

MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 780,935	\$ 780,935	\$ -
Prior years amount available re-appropriated	26,536	-	(26,536)
Other adjustments and transfers, net	(13)	(13)	-
Total revenue	807,458	780,922	(26,536)
EXPENDITURES	807,458	799,036	8,422
Excess of revenues over expenditures	\$ -	(18,114)	\$ (18,114)
CASH BALANCE, beginning of year		26,536	
CASH BALANCE, end of year		\$ 8,422	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 369,344	\$ 369,344	\$ -
Prior years amount available re-appropriated	82,845	-	(82,845)
Other adjustments and transfers, net	(38,078)	(38,078)	-
Total revenue	414,111	331,266	(82,845)
EXPENDITURES			
Current year cash expenditures	414,111	299,747	114,364
Total expenditures	414,111	299,747	114,364
Excess of revenue over expenditures	\$ -	31,519	\$ 31,519
CASH BALANCE, beginning of year		82,845	
CASH BALANCE, end of year		114,364	
Payments in progress*		(450)	
AMOUNT AVAILABLE, end of year		\$ 113,914	

* Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

The Notes to Financial Statements are an integral part of this statement.

VIRGINIA CONFLICT OF INTEREST & ETHICS ADVISORY COUNCIL
(An Agency of the General Assembly of the Commonwealth of Virginia)

MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021

	General Fund		Variance Positive (Negative)
	Budget	Actual	
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 614,724	\$ 614,724	\$ -
Prior years amount available re-appropriated	340,078	-	(340,078)
Other adjustments and transfers, net	(162,784)	(162,784)	-
Total revenue	792,018	451,940	(340,078)
EXPENDITURES			
Current year cash expenditures	792,018	432,988	359,030
Total expenditures	792,018	432,988	359,030
Excess (deficiency) of revenue over expenditures	\$ -	18,952	\$ 18,952
CASH BALANCE, beginning of year		340,078	
CASH BALANCE, end of year		\$ 359,030	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 25,802	\$ 25,802	\$ -
Prior years amount available re-appropriated	68,464	-	(68,464)
Other adjustments and transfers, net	(68,657)	(68,657)	-
Total revenue	25,609	(42,855)	(68,464)
EXPENDITURES	25,609	55	25,554
Excess of revenue over expenditures	\$ -	(42,910)	\$ (42,910)
CASH BALANCE, beginning of year		68,464	
CASH BALANCE, end of year		\$ 25,554	

The Notes to Financial Statements are an integral part of this statement.

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

MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 216,456	\$ 216,456	\$ -
Prior years amount available re-appropriated	33,488	-	(33,488)
Other adjustments and transfers, net	958	958	-
Total revenue	250,902	217,414	(33,488)
EXPENDITURES			
Current year cash expenditures	250,902	214,539	36,363
Total expenditures	250,902	214,539	36,363
Excess of revenue over expenditures	\$ -	2,875	\$ 2,875
CASH BALANCE, beginning of year		33,488	
CASH BALANCE, end of year		\$ 36,363	

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 21,152	\$ 21,152	\$ -
Prior years amount available re-appropriated	47,525	-	(47,525)
Other adjustments and transfers, net	(44)	(44)	-
Total revenue	68,633	21,108	(47,525)
EXPENDITURES	68,633	282	68,351
Excess of revenue over expenditures	<u>\$ -</u>	20,826	<u>\$ 20,826</u>
CASH BALANCE, beginning of year		47,525	
CASH BALANCE, end of year		<u>\$ 68,351</u>	

The Notes to Financial Statements are an integral part of this statement.

VIRGINIA ISRAEL ADVISORY BOARD
(An Agency of the General Assembly of the Commonwealth of Virginia)

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN CASH BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2021**

	General Fund		
	Budget	Actual	Variance Positive (Negative)
REVENUE			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 219,002	\$ 219,002	\$ -
Prior years amount available re-appropriated	98,740	-	(98,740)
Other adjustments and transfers, net	989	989	-
Total revenue	<u>318,731</u>	<u>219,991</u>	<u>(98,740)</u>
EXPENDITURES			
Current year cash expenditures	318,731	195,739	122,992
Prior year payments in progress	<u>-</u>	<u>5,500</u>	<u>(5,500)</u>
Total expenditures	<u>318,731</u>	<u>201,239</u>	<u>117,492</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>18,752</u>	<u>\$ 18,752</u>
CASH BALANCE, beginning of year		<u>104,240</u>	
CASH BALANCE, end of year		122,992	
Payments in progress*		<u>(3,707)</u>	
AMOUNT AVAILABLE, end of year		<u>\$ 119,285</u>	

* Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

The Notes to Financial Statements are an integral part of this statement.

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

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN CASH
BALANCE – BUDGET AND ACTUAL – GENERAL AND FEDERAL TRUST FUNDS**
For The Year Ended June 30, 2021

	General Fund		Variance Positive (Negative)
	Budget	Actual	
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 1,204,374	\$ 1,204,374	\$ -
Prior years amount available re-appropriated	29,915	-	(29,915)
Other adjustments and transfers, net	4,601	4,601	-
Other	-	-	-
Total revenue	<u>1,238,890</u>	<u>1,208,975</u>	<u>(29,915)</u>
EXPENDITURES			
Current year cash expenditures	1,238,890	1,180,994	57,896
Prior year payments in progress	<u>-</u>	<u>3,225</u>	<u>(3,225)</u>
Total expenditures	<u>1,238,890</u>	<u>1,184,219</u>	<u>54,671</u>
Excess of expenditures over revenues	<u>\$ -</u>	<u>24,756</u>	<u>\$ 24,756</u>
CASH BALANCE, beginning of year		<u>33,140</u>	
CASH BALANCE, end of year		57,896	
Payments in progress*		<u>(579)</u>	
AMOUNT AVAILABLE, end of year		<u>\$ 57,317</u>	

* Amount represents accounts payable at year end, which have not been included as part of cash expenditures.

(Continued)

Federal Trust Fund		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
137,594	-	(137,594)
137,594	-	(137,594)
137,594	-	137,594
-	-	-
137,594	-	137,594
\$ -	-	\$ -
	1	
	\$ 1	

WWII 75TH ANNIVERSARY COMMEMORATION COMMISSION
(An Agency of the General Assembly of the Commonwealth of Virginia)

**MODIFIED CASH BASIS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN CASH
BALANCE – BUDGET AND ACTUAL – GENERAL AND FEDERAL TRUST FUNDS**
For The Year Ended June 30, 2021

	General Fund		Variance
	Budget	Actual	Positive
			(Negative)
REVENUE			
Appropriations from the General			
Fund of the Commonwealth:			
Prior years amount available re-appropriated	\$ 800,105	\$ -	\$ (800,105)
From other governmental agencies	(749,871)	(749,871)	-
Total revenue	50,234	(749,871)	(800,105)
EXPENDITURES	50,234	50,234	-
Excess (deficiency) of revenue over expenditures	\$ -	(800,105)	\$ (800,105)
CASH BALANCE, beginning of year		800,105	
CASH BALANCE, end of year		\$ -	

The Notes to Financial Statements are an integral part of this statement.

Federal Trust Fund		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	188	188
-	188	188
-	49,363	(49,363)
<u>\$ -</u>	<u>(49,175)</u>	<u>\$ (49,175)</u>
	49,363	
	<u>\$ 188</u>	

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

**NOTES TO FINANCIAL STATEMENTS
June 30, 2021**

Note 1. Summary of Significant Accounting Policies

Reporting entity

The General Assembly of the Commonwealth of Virginia is the legislative body of the Commonwealth. The Legislative Agencies and Commissions (the “Agencies”) included herein assist the General Assembly in carrying out its responsibilities (see Note 2).

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 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 the proceeds of specific revenue sources that are restricted by legal or regulatory provisions or by administrative action. The Federal Trust Fund is a type of Special Revenue Fund used by certain agencies to account for federal revenue.

Trust and Agency Funds – are used by the Joint Legislative Audit and Review Commission (JLARC) to account for funds JLARC receives from the Virginia Retirement System (VRS) and Virginia College Savings Plan (VA529). The VRS Oversight Act (*Code of Virginia*, Title 30, Chapter 10) and the VA529 Oversight Act (*Code of Virginia*, Title 30, Chapter 51) require that JLARC oversee and evaluate the VRS and VA529 on a continuing basis. These funds are used by JLARC to fulfill these duties.

Basis of accounting

The financial statements are presented on the modified cash basis of accounting, reflecting only revenues received and expenditures paid, plus recorded vouchers payable at year end. Therefore, receivables and payables, inventories, equipment, and depreciation, which may be material in amount, are not reflected in the current year activity, and these statements do not present the overall financial position or results of operations of the Agencies. The modified cash basis of accounting demonstrates compliance with the budget laws of the Commonwealth of Virginia. The amounts reported as payments in progress represent expenditures which occurred prior to year end, but for which the cash disbursement shall occur subsequent to June 30. The amounts are reported to reflect the amount of the budget that is available at year end.

(Continued)

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

**NOTES TO FINANCIAL STATEMENTS
June 30, 2021**

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of accounting (Continued)

Appropriations from the Commonwealth and grant revenue are recorded when made 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, 2022. 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

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*.

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.

(Continued)

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Note 2. Description of Agencies and Commissions (Continued)

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 Civics Education – established for the education of students on the importance of citizen involvement in a representative democracy, the promotion of the study of state and local government among the Commonwealth's citizenry, and the enhancement of communication and collaboration among organizations in the commonwealth that conduct civic education programs.

Commission of Economic Opportunity – exists to determine the need for and ways to achieve economic opportunities for members of aspiring and diverse communities in Virginia.

Commission on Electric Utility Restructuring – established to work collaboratively with the State Corporation Commission in conjunction with the phase-in of retail competition in the generation of electricity in 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.

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

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

Division of Capitol Police – 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 uses, as well as printing and distribution of House journals, Senate journals, and Acts of Assembly.

(Continued)

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

**NOTES TO FINANCIAL STATEMENTS
June 30, 2021**

Note 2. Description of Agencies and Commissions (Continued)

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 Commission on Transportation Accountability – established to make performance reviews of operations of state agencies with transportation responsibilities to ascertain that sums appropriated have been or are being expended for the purposes for which they were made and to evaluate the effectiveness of programs in accomplishing legislative intent.

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 the Commonwealth.

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

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.

Virginia Bicentennial of the American War of 1812 Commission – dedicated to prepare for and commemorate 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 sources 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.

(Continued)

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

**NOTES TO FINANCIAL STATEMENTS
June 30, 2021**

Note 2. Description of Agencies and Commissions (Continued)

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

Virginia Conflict of Interest & Ethics Advisory Council – established to encourage and facilitate compliance with the State and Local Government Conflict of Interests Act (§ 2.2-3100 et seq.), the General Assembly Conflict of Interests Act (§ 30-100 et seq.), and the lobbying laws in Article 3 (§ 2.2-418 et seq.).

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.

Virginia Housing Study Commission – mandated to ensure that all Virginians have safe, decent, and affordable housing.

Virginia Israel Advisory Board – established to facilitate Israeli companies to establish and grow their operations in Virginia and Virginia companies to source innovative Israeli technology.

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

WWII 75th Anniversary Commemoration Commission – established to plan, develop, and carry out programs and activities to commemorate the 100th anniversary of World War I and the 75th anniversary of World War II.

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 Balance

On April 7, 2021, the General Assembly of Virginia appropriated for the year ended June 30, 2021 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, 2020. These balances were included in the beginning cash balances in these financial statements.

(Continued)

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

**NOTES TO FINANCIAL STATEMENTS
June 30, 2021**

Note 4. Prior Year Appropriated Balances (Continued)

The Joint Rules Committee approved the recording of the reversion of legislative balances to the general fund of the Commonwealth of Virginia, totaling \$5,911,272 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
Division of Legislative Services	\$ 1,000,000
Joint Commission on Technology and Science	166,642
State Water Commission	9,122
Virginia Coal & Energy Commission	21,615
Virginia Code Commission	334,651
Small Business Commission	13,646
Virginia Disability Commission	68,464
Virginia Commission on Youth	40,000
Virginia Conflicts of Interest and Ethics Advisory Council	165,078
Joint Commission on Transportation Accountability	28,200
World War I and World War II Commemoration Commission	300,105
Joint Commission on Health Care	108,048
Autism Advisory Council	16,926
Commission on Economic Opportunity	30,222
Auditor of Public Accounts	500,000
Joint Legislative Audit and Review Commission	1,068,553
Division of Legislative Automated Services	40,000
Division of Capitol Police	2,000,000
Total	<u><u>\$ 5,911,272</u></u>

Note 5. Prior Period Adjustments

Prior period adjustment for ending cash balance in the prior year for the Division of Capitol Police was as follows:

	General Fund
Ending Cash Balance, June 30, 2020	\$ 6,502,104
Correction for report error	<u>(344,630)</u>
Ending Cash Balance, June 30, 2020, as restated	<u><u>\$ 6,157,474</u></u>

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

**NOTES TO FINANCIAL STATEMENTS
June 30, 2021**

Note 5. Prior Period Adjustments (Continued)

Prior period adjustment for ending cash balance in the prior year for the Virginia Bicentennial of the American War of 1812 Commission was as follows:

	General Fund
	<hr/>
Ending Cash Balance, June 30, 2020	\$ -
Correction for report error	<hr/> 353
Ending Cash Balance, June 30, 2020, as restated	<hr/> <hr/> \$ 353

COMPLIANCE SECTION



**INDEPENDENT AUDITOR'S 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**

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

We have audited, 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, the accompanying modified cash basis financial statements of the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia (the "Agencies") for the year ended June 30, 2021, and have issued our report thereon dated November 19, 2021.

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 as a basis for designing 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 over financial reporting. 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 Agencies' 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 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.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
November 19, 2021

REQUIRED COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Honorable Members of the General Assembly and
Legislative Agencies and Commissions of the
Commonwealth of Virginia

We have audited the financial statements of the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia, collectively hereafter referred to as the “the Agencies” for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 29, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agencies are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Agencies during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

- The disclosure of budgets and budgetary accounting in Note 1 to the financial statements regarding the appropriations of the Agencies that are set forth by the Appropriations Act of the General Assembly of Virginia.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Significant Audit Matters (Continued)

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements noted.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letters dated September 14, 2021 through October 13, 2021, a sample of which is attached.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Agencies' financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the use of the Agencies and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
November 19, 2021

Attachment

[REDACTED], 2021

Brown, Edwards & Company, L.L.P.
Certified Public Accountants
319 McClanahan Street, S.W.
Roanoke, Virginia 24014-7705

We are providing this letter in connection with your audit of the cash basis financial statements of the [REDACTED] as of June 30, 2021 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the cash basis financial position of the [REDACTED] and changes in financial position in conformity with the cash basis of accounting, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in accordance with a comprehensive basis of accounting other than U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of [REDACTED], 2021, the following representations made to you during your audit.

1. We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
2. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
3. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
4. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
5. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
6. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
7. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

8. We have no plans or intentions that may materially affect the carrying value or classification of assets.
9. We have notified you of any known related party transactions, including revenues and expenditures.
10. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
11. There are no violations or possible violations of budget ordinances, laws, and regulations (including those pertaining to adopting, approving, and amending budgets) whose effects should be considered for disclosure in the financial statements.
12. To the extent our normal procedures and controls related to our financial close or other reporting processes at any of our locations were adversely impacted by the COVID-19 outbreak, we took appropriate actions and safeguards to reasonably ensure the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (other comprehensive basis of accounting).
13. As part of your audit, you prepared the draft financial statements and related notes. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
14. The ██████████ has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

No events, including instances of noncompliance, have occurred subsequent to June 30, 2021 and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signature

Title

Date