

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

CASH BASIS FINANCIAL REPORT

JUNE 30, 2011

TABLE OF CONTENTS

	<u>Page</u>
Financial Section:	
Independent Auditor's Report	1
Financial Statements	
Cash Basis Statement of Revenue, Expenditures, and Changes in Cash Balance – Budget and Actual:	
General Assembly – General Fund	2
Legislative Agencies and Commissions of Commonwealth of Virginia:	
Auditor of Public Accounts – General and Special Revenue Funds	3-4
Brown v. Board of Education Scholarship Awards Committee – General Fund	5
Capital Square Preservation Council – General and Special Revenue Funds	6-7
Chesapeake Bay Commission – General Fund	8
Commission on Civics Education – General Fund	9
Commission on Electric Utility Restructuring – General Fund	10
Commission on Prevention of Human Trafficking – General Fund	11
Commission on Unemployment Compensation – General Fund	12
Commission on the Virginia Alcohol Safety Action Program – Special Revenue and Federal Trust Funds	13-14
Division of Capital Police – General Fund	15
Division of Legislative Automated Systems – General and Special Revenue Funds	16-17
Division of Legislative Services – General and Special Revenue Funds	18-19
Dr. Martin Luther King, Jr. Memorial Commission – General and Special Revenue Funds	20-21
Joint Commission on Administrative Rules – General Fund	22
Joint Commission on Health Care- General Fund	23
Joint Commission on Technology and Science – General Fund	24
Joint Legislative Audit and Review Commission – General and Trust and Agency Funds	25-26
Manufacturing Development Commission – General Fund	27
National Conference of Commissioners on Uniform State Laws – General Fund	28
Small Business Commission – General Fund	29
State Water Commission – General Fund	30
Virginia Bicentennial of the American War of 1812 Commission – General Fund	31
Virginia Coal and Energy Commission – General Fund	32
Virginia Code Commission – General and Special Revenue Funds	33-34
Virginia Commission on Energy and Environment – General and Special Revenue Funds	35-36
Virginia Commission on Intergovernmental Cooperation – General Fund	37
Virginia Commission on the Centennial of the Woodrow Wilson Presidency – General Fund	38
Virginia Commission on Youth – General Fund	39
Virginia Disability Commission – General Fund	40
Virginia Freedom of Information Advisory Council – General Fund	41
Virginia Housing Study Commission – General Fund	42
Virginia Sesquicentennial of the American Civil War Commission – General and Special Revenue Funds	43-44
Virginia State Crime Commission – General and Federal Trust Funds	45-46
Notes to Financial Statements	47-52
Compliance Section:	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	53-54

FINANCIAL SECTION

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying cash basis financial statements of the General Assembly and Legislative Agencies and Commissions of the Commonwealth of Virginia as of and for the year ended June 30, 2011, as listed in the Table of Contents. These cash basis financial statements are the responsibility of the respective managements of the General Assembly, and Legislative Agencies and Commissions of the Commonwealth of Virginia. Our responsibility is to express an opinion on these cash basis 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 for financial audits contained in the *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 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 presentation of the financial statement. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to in the first paragraph 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, 2011, and its cash basis revenues and expenditures for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2011 on our consideration of the General Assembly, and Legislative Agencies and Commissions of the Commonwealth of Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Robinson, Farmer, Cox Associates

Richmond, Virginia
October 18, 2011

FINANCIAL STATEMENTS

GENERAL ASSEMBLY OF THE COMMONWEALTH
CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN CASH BALANCE - BUDGET AND ACTUAL -
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 33,727,907	\$ 33,727,907	\$ -
Prior year surplus re-appropriated*	7,111,212	-	(7,111,212)
Other adjustments and transfers, net	<u>(270,849)</u>	<u>(270,849)</u>	<u>-</u>
Total revenue	<u>\$ 40,568,270</u>	<u>\$ 33,457,058</u>	<u>\$ (7,111,212)</u>
EXPENDITURES	<u>\$ 40,568,270</u>	<u>\$ 31,980,731</u>	<u>\$ 8,587,539</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 1,476,327</u>	<u>\$ 1,476,327</u>
CASH BALANCE, beginning of year		<u>\$ 7,111,212</u>	
CASH BALANCE, end of year		<u><u>\$ 8,587,539</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 10,367,464	\$ 10,367,464	\$ -
Prior year surplus re-appropriated*	1,340,324	-	(1,340,324)
Other adjustments and transfers, net	(1,524,637)	(1,524,637)	-
From other governmental agencies	-	436,438	436,438
Total revenue	<u>\$ 10,183,151</u>	<u>\$ 9,279,265</u>	<u>\$ (903,886)</u>
Total revenue	<u>\$ 10,183,151</u>	<u>\$ 9,279,265</u>	<u>\$ (903,886)</u>
EXPENDITURES	<u>\$ 10,183,151</u>	<u>\$ 8,718,561</u>	<u>\$ 1,464,590</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 560,704</u>	<u>\$ 560,704</u>
CASH BALANCE, beginning of year		<u>\$ 1,340,324</u>	
CASH BALANCE, end of year		<u><u>\$ 1,901,028</u></u>	

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

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

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
<u>919,754</u>	<u>858,370</u>	<u>(61,384)</u>
\$ 919,754	\$ 858,370	\$ (61,384)
\$ 919,754	\$ 858,370	\$ (61,384)
\$ 919,754	\$ 919,754	\$ -
\$ -	\$ (61,384)	\$ (61,384)
	<u>\$ 1,403,477</u>	
	<u><u>\$ 1,342,093</u></u>	

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 25,296	\$ 25,296	\$ -
Prior year surplus re-appropriated*	<u>49,327</u>	<u>-</u>	<u>(49,327)</u>
Total revenue	<u>\$ 74,623</u>	<u>\$ 25,296</u>	<u>\$ (49,327)</u>
EXPENDITURES	<u>\$ 74,623</u>	<u>\$ 10,341</u>	<u>\$ 64,282</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 14,955</u>	<u>\$ 14,955</u>
CASH BALANCE, beginning of year		<u>\$ 49,327</u>	
CASH BALANCE, end of year		<u><u>\$ 64,282</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 114,849	\$ 114,849	\$ -
Prior year surplus re-appropriated*	55,041	-	(55,041)
Other adjustments and transfers, net	1,691	1,691	-
From other governmental agencies	-	-	-
Total revenue	\$ 171,581	\$ 116,540	\$ (55,041)
EXPENDITURES	\$ 171,581	\$ 124,836	\$ 46,745
Excess (deficiency) of revenue over expenditures	\$ -	\$ (8,296)	\$ (8,296)
CASH BALANCE, beginning of year		\$ 55,041	
CASH BALANCE, end of year		\$ 46,745	

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

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

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	1,125	1,125
\$ -	\$ 1,125	\$ 1,125
\$ -	\$ -	\$ -
\$ -	\$ 1,125	\$ 1,125
	\$ 6,380	
	\$ 7,505	

CHESAPEAKE BAY COMMISSION
(An Agency of the General Assembly of the Commonwealth of Virginia)
CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN CASH BALANCE - BUDGET AND ACTUAL -
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 231,686	\$ 231,686	\$ -
Other adjustments and transfers, net	<u>1,509</u>	<u>1,509</u>	<u>-</u>
Total revenue	<u>\$ 233,195</u>	<u>\$ 233,195</u>	<u>\$ -</u>
EXPENDITURES	<u>\$ 233,195</u>	<u>\$ 231,186</u>	<u>\$ 2,009</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 2,009</u>	<u>\$ 2,009</u>
CASH BALANCE, beginning of year		<u>\$ -</u>	
CASH BALANCE, end of year		<u><u>\$ 2,009</u></u>	

The accompanying 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)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
From other governmental agencies	\$ 6,500	\$ 6,500	\$ -
Total revenue	\$ 6,500	\$ 6,500	\$ -
EXPENDITURES	\$ 6,500	\$ 1,782	\$ 4,718
Excess (deficiency) of revenue over expenditures	\$ -	\$ 4,718	\$ 4,718
CASH BALANCE, beginning of year		<u>\$ -</u>	
CASH BALANCE, end of year		<u><u>\$ 4,718</u></u>	

The accompanying 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)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 10,000	\$ 10,000	\$ -
Prior year surplus re-appropriated*	26,093	-	(26,093)
Other adjustments and transfers, net	<u>(26,093)</u>	<u>(26,093)</u>	<u>-</u>
 Total revenue	 <u>\$ 10,000</u>	 <u>\$ (16,093)</u>	 <u>\$ (26,093)</u>
 EXPENDITURES	 <u>\$ 10,000</u>	 <u>\$ -</u>	 <u>\$ 10,000</u>
 Excess (deficiency) of revenue over expenditures	 <u>\$ -</u>	 <u>\$ (16,093)</u>	 <u>\$ (16,093)</u>
 CASH BALANCE, beginning of year		 <u>\$ 26,093</u>	
 CASH BALANCE, end of year		 <u><u>\$ 10,000</u></u>	

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

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

COMMISSION ON PREVENTION OF HUMAN TRAFFICKING
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 9,360	\$ 9,360	\$ -
Prior year surplus re-appropriated*	24,145	-	(24,145)
Other adjustments and transfers, net	<u>(24,145)</u>	<u>(24,145)</u>	<u>-</u>
 Total revenue	 <u>\$ 9,360</u>	 <u>\$ (14,785)</u>	 <u>\$ (24,145)</u>
 EXPENDITURES	 <u>\$ 9,360</u>	 <u>\$ -</u>	 <u>\$ 9,360</u>
 Excess (deficiency) of revenue over expenditures	 <u>\$ -</u>	 <u>\$ (14,785)</u>	 <u>\$ (14,785)</u>
 CASH BALANCE, beginning of year		 <u>\$ 24,145</u>	
 CASH BALANCE, end of year		 <u><u>\$ 9,360</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 6,000	\$ 6,000	\$ -
Prior year surplus re-appropriated*	11,705	-	(11,705)
Other adjustments and transfers, net	<u>(11,705)</u>	<u>(11,705)</u>	<u>-</u>
 Total revenue	 <u>\$ 6,000</u>	 <u>\$ (5,705)</u>	 <u>\$ (11,705)</u>
 EXPENDITURES	 <u>\$ 6,000</u>	 <u>\$ 4,898</u>	 <u>\$ 1,102</u>
 Excess (deficiency) of revenue over expenditures	 <u>\$ -</u>	 <u>\$ (10,603)</u>	 <u>\$ (10,603)</u>
 CASH BALANCE, beginning of year		 <u>\$ 11,705</u>	
 CASH BALANCE, end of year		 <u><u>\$ 1,102</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

SPECIAL REVENUE AND FEDERAL TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Special Revenue</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Other adjustments and transfers, net	\$ (1,000,000)	\$ (1,000,000)	\$ -
Driver reinstatement fees and other fees	1,445,003	1,617,935	172,932
Grant awards	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenue	<u>\$ 445,003</u>	<u>\$ 617,935</u>	<u>\$ 172,932</u>
 EXPENDITURES	<u>\$ 445,003</u>	<u>\$ 1,122,606</u>	<u>\$ (677,603)</u>
 Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ (504,671)</u>	<u>\$ (504,671)</u>
 CASH BALANCE, beginning of year		<u>\$ 4,431,503</u>	
CASH BALANCE, end of year		<u><u>\$ 3,926,832</u></u>	

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

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

Federal Trust		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
120,000	34,128	(85,872)
\$ 120,000	\$ 34,128	\$ (85,872)
\$ 120,000	\$ 34,128	\$ 85,872
\$ -	\$ -	\$ -
	\$ 212,075	
	\$ 212,075	

Federal Trust		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
120,000	34,128	(85,872)
\$ 120,000	\$ 34,128	\$ (85,872)
\$ 120,000	\$ 34,128	\$ 85,872
\$ -	\$ -	\$ -
	\$ 212,075	
	\$ 212,075	

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 7,309,321	\$ 7,309,321	\$ -
Prior year surplus re-appropriated*	2,299,709	-	(2,299,709)
Other adjustments and transfers, net	(2,267,965)	(2,267,965)	-
	<u>\$ 7,341,065</u>	<u>\$ 5,041,356</u>	<u>\$ (2,299,709)</u>
Total revenue			
	<u>\$ 7,341,065</u>	<u>\$ 6,229,948</u>	<u>\$ 1,111,117</u>
EXPENDITURES			
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ (1,188,592)</u>	<u>\$ (1,188,592)</u>
CASH BALANCE, beginning of year		<u>\$ 2,299,709</u>	
CASH BALANCE, end of year		<u><u>\$ 1,111,117</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 3,147,384	\$ 3,147,384	\$ -
Other adjustments and transfers, net	(642,904)	(642,904)	-
From other governmental agencies	-	-	-
Total revenue	<u>\$ 2,504,480</u>	<u>\$ 2,504,480</u>	<u>\$ -</u>
EXPENDITURES	<u>\$ 2,504,480</u>	<u>\$ 2,452,723</u>	<u>\$ 51,757</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 51,757</u>	<u>\$ 51,757</u>
CASH BALANCE, beginning of year		<u>\$ 973,266</u>	
CASH BALANCE, end of year		<u><u>\$ 1,025,023</u></u>	

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

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

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
<u>277,527</u>	<u>106,620</u>	<u>(170,907)</u>
<u>\$ 277,527</u>	<u>\$ 106,620</u>	<u>\$ (170,907)</u>
<u>\$ 277,527</u>	<u>\$ 167,614</u>	<u>\$ 109,913</u>
<u>\$ -</u>	<u>\$ (60,994)</u>	<u>\$ (60,994)</u>
	<u>\$ 826,123</u>	
	<u><u>\$ 765,129</u></u>	

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 5,945,667	\$ 5,945,667	\$ -
Other adjustments and transfers, net	(60,983)	(60,983)	-
From other governmental agencies	-	-	-
Total revenue	<u>\$ 5,884,684</u>	<u>\$ 5,884,684</u>	<u>\$ -</u>
EXPENDITURES	<u>\$ 5,884,684</u>	<u>\$ 5,774,997</u>	<u>\$ 109,687</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 109,687</u>	<u>\$ 109,687</u>
CASH BALANCE, beginning of year		<u>\$ 428,272</u>	
CASH BALANCE, end of year		<u><u>\$ 537,959</u></u>	

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

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

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
20,000	16,227	(3,773)
\$ 20,000	\$ 16,227	\$ (3,773)
\$ 20,000	\$ 30,000	\$ (10,000)
\$ -	\$ (13,773)	\$ (13,773)
	\$ 14,207	
	\$ 434	

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 50,349	\$ 50,349	\$ -
From other governmental agencies	-	-	-
Total revenue	\$ 50,349	\$ 50,349	\$ -
EXPENDITURES	\$ 50,349	\$ 44,095	\$ 6,254
Excess (deficiency) of revenue over expenditures	\$ -	\$ 6,254	\$ 6,254
CASH BALANCE, beginning of year		\$ 144,010	
CASH BALANCE, end of year		\$ 150,264	

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

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	2,500	2,500
\$ -	\$ 2,500	\$ 2,500
\$ -	\$ 1,040	\$ 1,040
\$ -	\$ 1,460	\$ 1,460
	\$ 1,680	
	\$ 3,140	

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 10,000	\$ 10,000	\$ -
Prior year surplus re-appropriated*	11,739	-	(11,739)
Other adjustments and transfers, net	<u>(11,739)</u>	<u>(11,739)</u>	<u>-</u>
Total revenue	<u>\$ 10,000</u>	<u>\$ (1,739)</u>	<u>\$ (11,739)</u>
EXPENDITURES	<u>\$ 10,000</u>	<u>\$ 2,223</u>	<u>\$ 7,777</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ (3,962)</u>	<u>\$ (3,962)</u>
CASH BALANCE, beginning of year		<u>\$ 11,739</u>	
CASH BALANCE, end of year		<u><u>\$ 7,777</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 681,718	\$ 681,718	\$ -
Other adjustments and transfers, net	<u>11,320</u>	<u>11,320</u>	<u>-</u>
Total revenue	<u>\$ 693,038</u>	<u>\$ 693,038</u>	<u>\$ -</u>
EXPENDITURES	<u>\$ 693,038</u>	<u>\$ 671,208</u>	<u>\$ 21,830</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 21,830</u>	<u>\$ 21,830</u>
CASH BALANCE, beginning of year		<u>\$ 39,008</u>	
CASH BALANCE, end of year		<u><u>\$ 60,838</u></u>	

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	Budget	Actual	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 205,275	\$ 205,275	\$ -
Prior year surplus re-appropriated*	8,241	-	(8,241)
Other adjustments and transfers, net	3,200	3,200	-
	<hr/>	<hr/>	<hr/>
Total revenue	\$ 216,716	\$ 208,475	\$ (8,241)
	<hr/>	<hr/>	<hr/>
EXPENDITURES	\$ 216,716	\$ 170,836	\$ 45,880
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenue over expenditures	\$ -	\$ 37,639	\$ 37,639
	<hr/>	<hr/>	<hr/>
CASH BALANCE, beginning of year		\$ 8,241	
		<hr/>	
CASH BALANCE, end of year		\$ 45,880	
		<hr/> <hr/>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND TRUST AND AGENCY FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 3,264,040	\$ 3,264,040	\$ -
Prior year surplus re-appropriated*	477,345	-	(477,345)
Other adjustments and transfers, net	(667,270)	(667,270)	-
From other governmental agencies	-	-	-
Total revenue	<u>\$ 3,074,115</u>	<u>\$ 2,596,770</u>	<u>\$ (477,345)</u>
EXPENDITURES	<u>\$ 3,074,115</u>	<u>\$ 2,843,802</u>	<u>\$ 230,313</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ (247,032)</u>	<u>\$ (247,032)</u>
CASH BALANCE, beginning of year		<u>\$ 477,345</u>	
CASH BALANCE, end of year		<u><u>\$ 230,313</u></u>	

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

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

Trust and Agency		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
114,916	57,429	(57,487)
\$ 114,916	\$ 57,429	\$ (57,487)
\$ 114,916	\$ 57,429	\$ 57,487
\$ -	\$ -	\$ -
	\$ -	
	\$ -	

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 12,000	\$ 12,000	\$ -
Prior year surplus re-appropriated*	26,971	-	(26,971)
Other adjustments and transfers, net	<u>(26,971)</u>	<u>(26,971)</u>	<u>-</u>
 Total revenue	 <u>\$ 12,000</u>	 <u>\$ (14,971)</u>	 <u>\$ (26,971)</u>
 EXPENDITURES	 <u>\$ 12,000</u>	 <u>\$ 1,472</u>	 <u>\$ 10,528</u>
 Excess (deficiency) of revenue over expenditures	 <u>\$ -</u>	 <u>\$ (16,443)</u>	 <u>\$ (16,443)</u>
 CASH BALANCE, beginning of year		 <u>\$ 26,971</u>	
 CASH BALANCE, end of year		 <u><u>\$ 10,528</u></u>	

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

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

**NATIONAL CONFERENCE OF COMMISSIONERS ON
UNIFORM STATE LAWS**
(An Agency of the General Assembly of the Commonwealth of Virginia)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 62,500	\$ 62,500	\$ -
Prior year surplus re-appropriated*	<u>21</u>	<u>-</u>	<u>(21)</u>
Total revenue	<u>\$ 62,521</u>	<u>\$ 62,500</u>	<u>\$ (21)</u>
EXPENDITURES	<u>\$ 62,521</u>	<u>\$ 59,890</u>	<u>\$ 2,631</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 2,610</u>	<u>\$ 2,610</u>
CASH BALANCE, beginning of year		<u>\$ 21</u>	
CASH BALANCE, end of year		<u><u>\$ 2,631</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 15,000	\$ 15,000	\$ -
Prior year surplus re-appropriated*	29,561	-	(29,561)
Other adjustments and transfers, net	<u>(29,561)</u>	<u>(29,561)</u>	<u>-</u>
 Total revenue	 <u>\$ 15,000</u>	 <u>\$ (14,561)</u>	 <u>\$ (29,561)</u>
 EXPENDITURES	 <u>\$ 15,000</u>	 <u>\$ 7,117</u>	 <u>\$ 7,883</u>
 Excess (deficiency) of revenue over expenditures	 <u>\$ -</u>	 <u>\$ (21,678)</u>	 <u>\$ (21,678)</u>
 CASH BALANCE, beginning of year		 <u>\$ 29,561</u>	
 CASH BALANCE, end of year		 <u><u>\$ 7,883</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 10,160	\$ 10,160	\$ -
Prior year surplus re-appropriated*	58,633	-	(58,633)
Other adjustments and transfers, net	<u>(58,633)</u>	<u>(58,633)</u>	<u>-</u>
 Total revenue	 <u>\$ 10,160</u>	 <u>\$ (48,473)</u>	 <u>\$ (58,633)</u>
 EXPENDITURES	 <u>\$ 10,160</u>	 <u>\$ 5,527</u>	 <u>\$ 4,633</u>
 Excess (deficiency) of revenue over expenditures	 <u>\$ -</u>	 <u>\$ (54,000)</u>	 <u>\$ (54,000)</u>
 CASH BALANCE, beginning of year		<u>\$ 58,633</u>	
CASH BALANCE, end of year		<u><u>\$ 4,633</u></u>	

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

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

VIRGINIA BICENTENNIAL OF THE AMERICAN WAR OF 1812 COMMISSION

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 8,640	\$ 8,640	\$ -
Prior year surplus re-appropriated*	<u>9,770</u>	<u>-</u>	<u>(9,770)</u>
Total revenue	<u>\$ 18,410</u>	<u>\$ 8,640</u>	<u>\$ (9,770)</u>
EXPENDITURES	<u>\$ 18,410</u>	<u>\$ 1,595</u>	<u>\$ 16,815</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 7,045</u>	<u>\$ 7,045</u>
CASH BALANCE, beginning of year		<u>\$ 9,770</u>	
CASH BALANCE, end of year		<u><u>\$ 16,815</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 21,616	\$ 21,616	\$ -
Prior year surplus re-appropriated*	<u>135,969</u>	<u>-</u>	<u>(135,969)</u>
Total revenue	<u>\$ 157,585</u>	<u>\$ 21,616</u>	<u>\$ (135,969)</u>
EXPENDITURES	<u>\$ 157,585</u>	<u>\$ 5,683</u>	<u>\$ 151,902</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 15,933</u>	<u>\$ 15,933</u>
CASH BALANCE, beginning of year		<u>\$ 135,969</u>	
CASH BALANCE, end of year		<u><u>\$ 151,902</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 69,309	\$ 69,309	\$ -
Prior year surplus re-appropriated*	121,331	-	(121,331)
From other governmental agencies	-	-	-
Total revenue	\$ 190,640	\$ 69,309	\$ (121,331)
EXPENDITURES	\$ 190,640	\$ 10,148	\$ 180,492
Excess (deficiency) of revenue over expenditures	\$ -	\$ 59,161	\$ 59,161
CASH BALANCE, beginning of year		\$ 121,331	
CASH BALANCE, end of year		\$ 180,492	

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

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

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
6,000	24,000	18,000
\$ 6,000	\$ 24,000	\$ 18,000
\$ 6,000	\$ -	\$ 6,000
\$ -	\$ 24,000	\$ 24,000
	\$ 125,184	
	\$ 149,184	

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 15,975	\$ 15,975	\$ -
Other adjustments and transfers, net	-	-	-
Total revenue	\$ 15,975	\$ 15,975	\$ -
EXPENDITURES	\$ 15,975	\$ 8,093	\$ 7,882
Excess (deficiency) of revenue over expenditures	\$ -	\$ 7,882	\$ 7,882
CASH BALANCE, beginning of year		\$ -	
CASH BALANCE, end of year		\$ 7,882	

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

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	101	101
\$ -	\$ 101	\$ 101
\$ -	\$ -	\$ -
\$ -	\$ 101	\$ 101
	\$ -	
	\$ 101	

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 590,882	\$ 590,882	\$ -
Prior year surplus re-appropriated*	<u>59,597</u>	<u>-</u>	<u>(59,597)</u>
Total revenue	<u>\$ 650,479</u>	<u>\$ 590,882</u>	<u>\$ (59,597)</u>
EXPENDITURES	<u>\$ 650,479</u>	<u>\$ 615,799</u>	<u>\$ 34,680</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ (24,917)</u>	<u>\$ (24,917)</u>
CASH BALANCE, beginning of year		<u>\$ 59,597</u>	
CASH BALANCE, end of year		<u><u>\$ 34,680</u></u>	

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

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

**VIRGINIA COMMISSION ON THE CENTENNIAL OF
THE WOODROW WILSON PRESIDENCY
(An Agency of the General Assembly of the Commonwealth of Virginia)**

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
From other governmental agencies	\$ 6,038	\$ 6,038	\$ -
Total revenue	\$ 6,038	\$ 6,038	\$ -
EXPENDITURES	\$ 6,038	\$ 657	\$ 5,381
Excess (deficiency) of revenue over expenditures	\$ -	\$ 5,381	\$ 5,381
CASH BALANCE, beginning of year		\$ -	
CASH BALANCE, end of year		<u>\$ 5,381</u>	

The accompanying 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)

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 315,129	\$ 315,129	\$ -
Prior year surplus re-appropriated*	86,512	-	(86,512)
Other adjustments and transfers, net	(45,595)	(45,595)	-
	<u>\$ 356,046</u>	<u>\$ 269,534</u>	<u>\$ (86,512)</u>
Total revenue			
	<u>\$ 356,046</u>	<u>\$ 293,379</u>	<u>\$ 62,667</u>
EXPENDITURES			
	<u>\$ -</u>	<u>\$ (23,845)</u>	<u>\$ (23,845)</u>
Excess (deficiency) of revenue over expenditures			
	<u>\$ -</u>	<u>\$ (23,845)</u>	<u>\$ (23,845)</u>
CASH BALANCE, beginning of year		<u>\$ 86,512</u>	
CASH BALANCE, end of year		<u><u>\$ 62,667</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 25,554	\$ 25,554	\$ -
Prior year surplus re-appropriated*	92,212	-	(92,212)
Other adjustments and transfers, net	<u>(92,212)</u>	<u>(92,212)</u>	<u>-</u>
Total revenue	<u>\$ 25,554</u>	<u>\$ (66,658)</u>	<u>\$ (92,212)</u>
EXPENDITURES	<u>\$ 25,554</u>	<u>\$ 8,604</u>	<u>\$ 16,950</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ (75,262)</u>	<u>\$ (75,262)</u>
CASH BALANCE, beginning of year		<u>\$ 92,212</u>	
CASH BALANCE, end of year		<u><u>\$ 16,950</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 180,459	\$ 180,459	\$ -
Prior year surplus re-appropriated*	36,357	-	(36,357)
Other adjustments and transfers, net	<u>3,145</u>	<u>3,145</u>	<u>-</u>
Total revenue	<u>\$ 219,961</u>	<u>\$ 183,604</u>	<u>\$ (36,357)</u>
EXPENDITURES	<u>\$ 219,961</u>	<u>\$ 188,252</u>	<u>\$ 31,709</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ (4,648)</u>	<u>\$ (4,648)</u>
CASH BALANCE, beginning of year		<u>\$ 36,357</u>	
CASH BALANCE, end of year		<u><u>\$ 31,709</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUE:			
Appropriations from the General Fund of the Commonwealth:			
Original	\$ 20,975	\$ 20,975	\$ -
Prior year surplus re-appropriated*	20,651	-	(20,651)
Other adjustments and transfers, net	<u>(20,651)</u>	<u>(20,651)</u>	<u>-</u>
 Total revenue	 <u>\$ 20,975</u>	 <u>\$ 324</u>	 <u>\$ (20,651)</u>
 EXPENDITURES	 <u>\$ 20,975</u>	 <u>\$ 11,862</u>	 <u>\$ 9,113</u>
 Excess (deficiency) of revenue over expenditures	 <u>\$ -</u>	 <u>\$ (11,538)</u>	 <u>\$ (11,538)</u>
 CASH BALANCE, beginning of year		 <u>\$ 20,651</u>	
CASH BALANCE, end of year		<u><u>\$ 9,113</u></u>	

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

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

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

CASH BASIS STATEMENT OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 2,000,000	\$ 2,000,000	\$ -
Prior year surplus re-appropriated*	1,897,015	-	(1,897,015)
Other adjustments and transfers, net	1,188	1,188	-
From other governmental agencies	-	-	-
Total revenue	<u>\$ 3,898,203</u>	<u>\$ 2,001,188</u>	<u>\$ (1,897,015)</u>
EXPENDITURES	<u>\$ 3,898,203</u>	<u>\$ 838,244</u>	<u>\$ 3,059,959</u>
Excess (deficiency) of revenue over expenditures	<u>\$ -</u>	<u>\$ 1,162,944</u>	<u>\$ 1,162,944</u>
CASH BALANCE, beginning of year		<u>\$ 1,897,015</u>	
CASH BALANCE, end of year		<u><u>\$ 3,059,959</u></u>	

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

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

Special Revenue		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
600,000	73,501	(526,499)
\$ 600,000	\$ 73,501	\$ (526,499)
\$ 600,000	\$ 19,994	\$ 580,006
\$ -	\$ 53,507	\$ 53,507
	\$ 24,412	
	\$ 77,919	

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

CASH BASIS STATEMENTS OF REVENUE, EXPENDITURES AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL -

GENERAL AND FEDERAL TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2011

	General		Variance
	Budget	Actual	Positive (Negative)
REVENUE:			
Appropriations from the General			
Fund of the Commonwealth:			
Original	\$ 507,228	\$ 507,228	\$ -
Prior year surplus re-appropriated*	39,283	-	(39,283)
Other adjustments and transfers, net	7,203	7,203	-
From other governmental agencies	-	-	-
Total revenue	\$ 553,714	\$ 514,431	\$ (39,283)
EXPENDITURES	\$ 553,714	\$ 487,593	\$ 66,121
Excess (deficiency) of revenue over expenditures	\$ -	\$ 26,838	\$ 26,838
CASH BALANCE, beginning of year		\$ 39,283	
CASH BALANCE, end of year		\$ 66,121	

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

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

Federal Trust		
Budget	Actual	Variance Positive (Negative)
\$ -	\$ -	\$ -
-	-	-
-	-	-
137,434	14,799	(122,635)
\$ 137,434	\$ 14,799	\$ (122,635)
\$ 137,434	\$ -	\$ 137,434
\$ -	\$ 14,799	\$ 14,799
	\$ -	
	\$ 14,799	

NOTES TO FINANCIAL STATEMENTS

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

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2011**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Reporting Entity:

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

Fund Accounting:

The accounts of the agencies are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its - revenues, expenditures and expenses. 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 - The 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 Commission on Virginia Alcohol Safety Action Program and the Virginia State Crime Commission account for federal funds received and expended in a Special Revenue Fund entitled Federal Trust Fund.

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

Basis of Accounting:

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

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

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2011**

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of Accounting: (Continued)

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

Budgets and Budgetary Accounting:

The budget for the agencies is established by the Appropriations Act (the 'Act') as enacted by the General Assembly of Virginia for the biennium ended June 30, 2011. 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*.

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

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2011**

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.

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 – was established to coordinate 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 – is responsible for identifying civic education projects in the Commonwealth and provide technical assistance as needed, build a network of civic education professionals to share information and strengthen partnerships, and make recommendations to the Board of Education regarding revisions to the Standards of Learning for civics and government.

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.

Commission on Prevention of Human Trafficking – responsible for developing and implementing a state plan for the prevention of human trafficking.

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

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

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2011**

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

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

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

Dr Martin Luther King, Jr., Memorial Commission – was established to study 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 – was established to study, plan and coordinate technology research.

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

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

National Conference of Commissioners on Uniform State Laws - The National Conference of Commissioners on Uniform State Laws ascertain the best means to effect uniformity in the laws of the states.

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

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

Virginia Bicentennial of the American War of 1812 Commission – dedicated to prepare for and commemorate the bicentennial anniversary of Virginia's participation in the American War of 1812.

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

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2011**

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

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

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

Virginia Commission on Energy and Environment – responsible for considering environmental, economic and improvements in service reliability factors in approving construction of electrical utility facilities, approval required for construction of certain electrical transmission lines, notice and hearings.

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

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

Virginia Commission on the Centennial of the Woodrow Wilson Presidency – responsible for planning, developing, and implementing statewide appropriate programs and activities to commemorate the centennial of Woodrow Wilson's presidency from 1912 to 1921.

Virginia Commission on Youth – responsible for studying and providing recommendations addressing the needs of and services to the Commonwealth's youth and families.

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

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

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

Virginia Sesquicentennial of the American Civil War Commission – dedicated to prepare for and commemorate the sesquicentennial of Virginia's participation in the American Civil War.

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

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

**NOTES TO THE FINANCIAL STATEMENTS
June 30, 2011**

Note 3. Contributed Services:

The Commonwealth provided a substantial amount of goods and services to the agencies, including office space, utilities, maintenance services, etc. The value of these contributed goods and services cannot be objectively measured and, accordingly are not in these financial statements. The related costs are included in the financial statements of the Commonwealth agency which provided the services.

Note 4. 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.

COMPLIANCE SECTION

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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 STATEMENTS

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

We have audited the 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, 2011, and have issued our report thereon dated October 18, 2011, which includes an explanatory paragraph because the financial statements are prepared on a cash basis, which is an other comprehensive basis of accounting. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, 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 our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the General Assembly, and Legislative Agencies and Commission 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 Commission of the Commonwealth of Virginia's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the respective management of the General Assembly, and Legislative Agencies and Commissions of the Commonwealth of Virginia, and is not intended to be and should not be used by anyone other than these specified parties.

Robinson, Farmer, Cox Associates

Richmond, Virginia

October 18, 2011

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by the Auditor of Public Accounts and the Joint Legislative Audit and Review Commission, to selected accounting records and transactions of the General Assembly and Legislative Agencies and Commission of the Commonwealth of Virginia, hereafter referred to as "the Agencies", as of June 30, 2011. The Agencies' management is responsible for the accounting records. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report, the Auditor of Public Accounts, and the Joint Legislative Audit and Review Commission. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Accounts Receivable

We obtained the amount reported to the Department of Accounts for accounts receivable as of the end of the year. We reviewed supporting documentation for the amount reported. We compared the amount reported with amounts reported in prior years noting any significant changes and the reasons for the differences. The amounts reported to the Department of Accounts for accounts receivable are supported by accounting documents and appear to be materially correct.

Capital Assets

We obtained the amount reported to the Department of Accounts for capital assets as of the end of the year. We compared the amount reported to the amount recorded in the capital asset accounting system (FAACS). We reviewed the additions and deletions to capital assets for the year and compared the activity to that of previous years. The amounts reported to the Department of Accounts for capital assets are supported by accounting documents and appear to be materially correct.

Accounts Payable

We obtained the amount reported to the Department of Accounts for accounts payable as of the end of the year. We reviewed supporting documentation for the amount reported by examining the vouchers noted as accounts payable. We compared the amount reported with amounts reported in prior years noting any significant changes and the reasons for the differences. The amounts reported to the Department of Accounts for accounts payable are supported by accounting documents and appear to be materially correct.

Compensated Absences Payable

We obtained the amount reported to the Department of Accounts for compensated absences payable as of the end of the year. We obtained the supporting schedule including the

computation of the amount payable. We compared the amount reported with amounts reported in prior years noting any significant changes and the reasons for the differences. The amounts reported to the Department of Accounts for compensated absences payable are supported by accounting documents and appear to be materially correct.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items thereof. Accordingly, we do not express such an opinion. Also, we express no opinion on the effectiveness of the Agencies' internal control over financial reporting or any part thereof. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Our responsibility is limited to the period covered by our agreed-upon procedures and does not extend to any later periods for which we were not engaged.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Robinson, Farmer, Cox Associates

Richmond, Virginia
October 18, 2011