
Nonmajor Enterprise Funds

Enterprise Funds

The Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent that the cost of providing such goods or services will be recovered through user charges.

Department of Alcoholic Beverage Control operates facilities for the distribution and sale of distilled spirits and wine.

Risk Management accounts for pooled resources received and used by the Department of the Treasury for financing local government insurance programs. This includes Local Entities Bond Insurance, Public Officials Insurance and Law Enforcement Insurance.

Local Choice Health Care administers a health care plan for the employees of participating local governments.

Virginia Industries for the Blind manufactures products for sale to governments, certain private organizations, and the general public.

Consolidated Laboratory provides water testing services and a newborn screening program.

eVA Procurement System accounts for the statewide electronic procurement system.

Department of Environmental Quality accounts for the Title V program that offers services to the general public.

Wireless E-911 Service Board assists in the establishment of wireless E-911 service in Virginia localities.

Virginia Museum of Fine Arts accounts for gift shop and food service activities.

Science Museum of Virginia accounts for gift shop activities.

Mental Health Local Funds account for the canteen store and work activity programs.

Library of Virginia accounts for book shop activities. The book shop operations have been transferred to the Library of Virginia Foundation (nonmajor component unit) effective November 1, 2009.

Combining Statement of Net Assets – Nonmajor Enterprise Funds

June 30, 2009

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 2,410	\$ 34,209	\$ 106,368
Investments	407	5,925	18,422
Receivables, Net	3,694	38	18,682
Due From Other Funds	112	-	-
Inventory	45,913	-	-
Prepaid Items	1,903	71	-
Other Assets	160	-	-
Total Current Assets	<u>54,599</u>	<u>40,243</u>	<u>143,472</u>
Noncurrent Assets:			
Investments	-	-	-
Nondepreciable Capital Assets	1,828	-	-
Depreciable Capital Assets, Net	7,201	-	-
Total Noncurrent Assets	<u>9,029</u>	<u>-</u>	<u>-</u>
Total Assets	<u>63,628</u>	<u>40,243</u>	<u>143,472</u>
Liabilities			
Current Liabilities:			
Accounts Payable	18,531	134	9,984
Amounts Due to Other Governments	-	-	-
Due to Other Funds	7,217	-	-
Interfund Payable	28,110	-	-
Unearned Revenue	272	731	-
Obligations Under Securities Lending Program	747	10,863	33,776
Other Liabilities	-	-	-
Claims Payable Due Within One Year	-	4,545	23,607
Long-term Liabilities Due Within One Year	3,315	20	-
Total Current Liabilities	<u>58,192</u>	<u>16,293</u>	<u>67,367</u>
Noncurrent Liabilities:			
Claims Payable Due in More Than One Year	-	9,115	-
Long-term Liabilities Due in More Than One Year	18,001	179	-
Total Noncurrent Liabilities	<u>18,001</u>	<u>9,294</u>	<u>-</u>
Total Liabilities	<u>76,193</u>	<u>25,587</u>	<u>67,367</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	8,065	-	-
Unrestricted	(20,630)	14,656	76,105
Total Net Assets (Deficit)	<u>\$ (12,565)</u>	<u>\$ 14,656</u>	<u>\$ 76,105</u>

Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts	Science Museum of Virginia
\$ 7,715	\$ 5,146	\$ 20,152	\$ 5,627	\$ 15,596	\$ 398	\$ 134
-	-	-	-	-	-	-
1,042	192	5,820	-	4,861	37	-
-	95	1,303	-	-	-	-
3,601	34	-	-	-	227	78
47	-	-	-	-	12	-
-	-	-	-	-	1	-
<u>12,405</u>	<u>5,467</u>	<u>27,275</u>	<u>5,627</u>	<u>20,457</u>	<u>675</u>	<u>212</u>
-	-	-	-	-	-	-
485	-	-	-	-	-	-
5,506	233	291	-	-	-	-
<u>5,991</u>	<u>233</u>	<u>291</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>18,396</u>	<u>5,700</u>	<u>27,566</u>	<u>5,627</u>	<u>20,457</u>	<u>675</u>	<u>212</u>
1,582	262	1,608	432	1,578	21	6
-	-	-	-	10,110	-	-
10	74	139	383	692	-	-
-	-	-	-	-	-	-
-	1,056	31	-	-	-	1
-	-	-	-	-	-	-
-	-	-	-	-	68	-
-	-	-	-	-	-	-
186	117	75	506	28	11	-
<u>1,778</u>	<u>1,509</u>	<u>1,853</u>	<u>1,321</u>	<u>12,408</u>	<u>100</u>	<u>7</u>
-	-	-	-	-	-	-
639	497	399	1,951	306	187	50
639	497	399	1,951	306	187	50
<u>2,417</u>	<u>2,006</u>	<u>2,252</u>	<u>3,272</u>	<u>12,714</u>	<u>287</u>	<u>57</u>
5,990	233	291	-	-	-	-
<u>9,989</u>	<u>3,461</u>	<u>25,023</u>	<u>2,355</u>	<u>7,743</u>	<u>388</u>	<u>155</u>
<u>\$ 15,979</u>	<u>\$ 3,694</u>	<u>\$ 25,314</u>	<u>\$ 2,355</u>	<u>\$ 7,743</u>	<u>\$ 388</u>	<u>\$ 155</u>

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Combining Statement of Net Assets – Nonmajor Enterprise Funds (Continued from previous page)

June 30, 2009

(Dollars in Thousands)

	Mental Health Local Funds	Library of Virginia	Total
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 482	\$ -	\$ 198,237
Investments	-	-	24,754
Receivables, Net	-	4	34,370
Due From Other Funds	-	-	1,510
Inventory	-	177	50,030
Prepaid Items	-	-	2,033
Other Assets	-	-	161
Total Current Assets	482	181	311,095
Noncurrent Assets:			
Investments	1	-	1
Nondepreciable Capital Assets	-	-	2,313
Depreciable Capital Assets, Net	-	-	13,231
Total Noncurrent Assets	1	-	15,545
Total Assets	483	181	326,640
Liabilities			
Current Liabilities:			
Accounts Payable	-	8	34,146
Amounts Due to Other Governments	-	-	10,110
Due to Other Funds	-	-	8,515
Interfund Payable	-	427	28,537
Unearned Revenue	-	-	2,091
Obligations Under Securities Lending Program	-	-	45,386
Other Liabilities	179	-	247
Claims Payable Due Within One Year	-	-	28,152
Long-term Liabilities Due Within One Year	-	3	4,261
Total Current Liabilities	179	438	161,445
Noncurrent Liabilities:			
Claims Payable Due in More Than One Year	-	-	9,115
Long-term Liabilities Due in More Than One Year	-	22	22,231
Total Noncurrent Liabilities	-	22	31,346
Total Liabilities	179	460	192,791
Net Assets			
Invested in Capital Assets, Net of Related Debt	-	-	14,579
Unrestricted	304	(279)	119,270
Total Net Assets (Deficit)	\$ 304	\$ (279)	\$ 133,849



**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets –
Nonmajor Enterprise Funds**

For the Fiscal Year Ended June 30, 2009
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Operating Revenues			
Charges for Sales and Services	\$ 558,894	\$ 5,324	\$ 222,498
Other	26,981	-	184
Total Operating Revenues	585,875	5,324	222,682
Operating Expenses			
Cost of Sales and Services	325,955	-	-
Prizes and Claims	-	4,361	214,411
Personal Services	81,706	630	-
Contractual Services	23,039	680	16,400
Supplies and Materials	2,697	4	-
Depreciation and Amortization	6,422	-	-
Rent, Insurance, and Other Related Charges	22,968	5	-
Non-recurring Cost Estimate Payments to Providers	-	-	-
Other	3,851	-	-
Total Operating Expenses	466,638	5,680	230,811
Operating Income (Loss)	119,237	(356)	(8,129)
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	504	1,006	3,065
Other	(269)	(134)	(404)
Total Nonoperating Revenues (Expenses)	235	872	2,661
Income (Loss) Before Transfers	119,472	516	(5,468)
Transfers In	39	-	-
Transfers Out	(121,753)	-	-
Change in Net Assets	(2,242)	516	(5,468)
Total Net Assets (Deficit), July 1	(10,323)	14,140	81,573
Total Net Assets (Deficit), June 30	\$ (12,565)	\$ 14,656	\$ 76,105

Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts	Science Museum of Virginia
\$ 24,161	\$ 8,519	\$ 26,784	\$ 9,411	\$ 51,151	\$ 1,030	\$ 420
1	-	-	-	-	22	-
24,162	8,519	26,784	9,411	51,151	1,052	420
-	-	-	-	-	448	185
-	-	-	-	-	-	-
4,923	2,302	1,873	9,302	1,129	761	198
1,283	911	14,547	1,080	408	41	-
16,940	1,996	12	113	12	9	3
188	163	46	-	-	-	2
321	678	997	690	5	-	-
-	-	-	-	50,978	-	-
109	55	534	41	6	-	26
23,764	6,105	18,009	11,226	52,538	1,259	414
398	2,414	8,775	(1,815)	(1,387)	(207)	6
-	-	-	-	-	3	-
-	(10)	-	-	-	-	(85)
-	(10)	-	-	-	3	(85)
398	2,404	8,775	(1,815)	(1,387)	(204)	(79)
84	-	-	-	385	61	-
-	(1,953)	-	-	(7,750)	-	-
482	451	8,775	(1,815)	(8,752)	(143)	(79)
15,497	3,243	16,539	4,170	16,495	531	234
\$ 15,979	\$ 3,694	\$ 25,314	\$ 2,355	\$ 7,743	\$ 388	\$ 155

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**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets –
Nonmajor Enterprise Funds** (Continued from previous page)

For the Fiscal Year Ended June 30, 2009
(Dollars in Thousands)

	Mental Health Local Funds	Library of Virginia	Total
Operating Revenues			
Charges for Sales and Services	\$ 499	\$ 255	\$ 908,946
Other	-	-	27,188
Total Operating Revenues	499	255	936,134
Operating Expenses			
Cost of Sales and Services	530	214	327,332
Prizes and Claims	-	-	218,772
Personal Services	-	121	102,945
Contractual Services	-	28	58,417
Supplies and Materials	-	8	21,794
Depreciation and Amortization	-	-	6,821
Rent, Insurance, and Other Related Charges	-	1	25,665
Non-recurring Cost Estimate Payments to Providers	-	-	50,978
Other	-	-	4,622
Total Operating Expenses	530	372	817,346
Operating Income (Loss)	(31)	(117)	118,788
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	-	-	4,578
Other	-	-	(902)
Total Nonoperating Revenues (Expenses)	-	-	3,676
Income (Loss) Before Transfers	(31)	(117)	122,464
Transfers In	8	-	577
Transfers Out	-	-	(131,456)
Change in Net Assets	(23)	(117)	(8,415)
Total Net Assets (Deficit), July 1	327	(162)	142,264
Total Net Assets (Deficit), June 30	\$ 304	\$ (279)	\$ 133,849



Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2009

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 579,906	\$ 5,136	\$ 221,948
Receipts from Investments	-	-	-
Internal Activity-Receipts from Other Funds	-	-	-
Internal Activity-Payments to Other Funds	-	-	-
Payments to Suppliers for Goods and Services	(356,173)	-	-
Payments for Contractual Services	(23,038)	(563)	(16,358)
Payments for Prizes, Claims, and Loss Control	-	(3,935)	(207,508)
Payments to Employees	(80,428)	(749)	-
Payments to Providers for Non-recurring Cost Estimates	-	-	-
Other Operating Revenue	5,664	-	181
Other Operating Expense	-	-	-
Net Cash Provided by (Used for) Operating Activities	<u>125,931</u>	<u>(111)</u>	<u>(1,737)</u>
Cash Flows from Noncapital Financing Activities			
Transfers In From Other Funds	39	-	-
Transfers Out to Other Funds	(277,904)	-	-
Other Noncapital Financing Receipt Activities	184,248	-	-
Other Noncapital Financing Disbursement Activities	(31,494)	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(125,111)</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(231)	-	-
Payment of Principal and Interest on Bonds and Notes	(817)	-	-
Proceeds from Sale of Capital Assets	33	-	-
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>(1,015)</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities			
Investment Income on Cash, Cash Equivalents, and Investments	175	873	2,661
Net Cash Provided by (Used for) Investing Activities	<u>175</u>	<u>873</u>	<u>2,661</u>
Net Increase (Decrease) in Cash and Cash Equivalents			
Cash Equivalents	(20)	762	924
Cash and Cash Equivalents, July 1	<u>2,250</u>	<u>28,509</u>	<u>90,090</u>
Cash and Cash Equivalents, June 30	<u>\$ 2,230</u>	<u>\$ 29,271</u>	<u>\$ 91,014</u>
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Assets:			
Cash and Cash Equivalents	\$ 2,410	\$ 34,209	\$ 106,368
Cash and Travel Advances	160	-	-
Less:			
Securities Lending Cash Equivalents	(340)	(4,938)	(15,354)
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 2,230</u>	<u>\$ 29,271</u>	<u>\$ 91,014</u>

Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts	Science Museum of Virginia
\$ 20,421	\$ 7,351	\$ 13,551	\$ 9,411	\$ 53,930	\$ 1,070	\$ 420
1	-	-	-	-	-	-
3,936	22	9,248	-	385	-	-
-	(738)	(1,175)	-	(3,739)	-	-
(17,327)	(1,905)	(36)	(961)	(30)	(416)	(185)
(1,328)	(806)	(14,117)	(1,008)	(312)	(51)	-
-	-	-	-	-	-	-
(4,841)	(2,230)	(1,815)	(9,056)	(1,144)	(738)	(189)
-	-	-	-	(46,687)	-	-
-	-	32	-	-	-	-
(468)	-	(727)	-	-	(9)	(31)
394	1,694	4,961	(1,614)	2,403	(144)	15
-	-	-	-	385	61	-
-	(1,953)	-	-	(7,750)	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(85)
-	(1,953)	-	-	(7,365)	61	(85)
-	(6)	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(6)	-	-	-	-	-
-	-	-	-	-	3	-
-	-	-	-	-	3	-
394	(265)	4,961	(1,614)	(4,962)	(80)	(70)
7,321	5,411	15,191	7,241	20,558	479	204
\$ 7,715	\$ 5,146	\$ 20,152	\$ 5,627	\$ 15,596	\$ 399	\$ 134
\$ 7,715	\$ 5,146	\$ 20,152	\$ 5,627	\$ 15,596	\$ 398	\$ 134
-	-	-	-	-	1	-
-	-	-	-	-	-	-
\$ 7,715	\$ 5,146	\$ 20,152	\$ 5,627	\$ 15,596	\$ 399	\$ 134

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Combining Statement of Cash Flows – Nonmajor Enterprise Funds (Continued from previous page)

For the Fiscal Year Ended June 30, 2009
(Dollars in Thousands)

	Mental Health Local Funds	Library of Virginia	Total
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 499	\$ 261	\$ 913,904
Receipts from Investments	-	-	1
Internal Activity-Receipts from Other Funds	-	-	13,591
Internal Activity-Payments to Other Funds	-	-	(5,652)
Payments to Suppliers for Goods and Services	(530)	(133)	(377,696)
Payments for Contractual Services	-	(28)	(57,609)
Payments for Prizes, Claims, and Loss Control	-	-	(211,443)
Payments to Employees	-	(124)	(101,314)
Payments to Providers for Non-recurring Cost Estimates	-	-	(46,687)
Other Operating Revenue	-	-	5,877
Other Operating Expense	-	(8)	(1,243)
Net Cash Provided by (Used for) Operating Activities	(31)	(32)	131,729
Cash Flows from Noncapital Financing Activities			
Transfers In From Other Funds	8	32	525
Transfers Out to Other Funds	-	-	(287,607)
Other Noncapital Financing Receipt Activities	-	-	184,248
Other Noncapital Financing Disbursement Activities	-	-	(31,579)
Net Cash Provided by (Used for) Noncapital Financing Activities	8	32	(134,413)
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	-	-	(237)
Payment of Principal and Interest on Bonds and Notes	-	-	(817)
Proceeds from Sale of Capital Assets	-	-	33
Net Cash Provided By (Used for) Capital and Related Financing Activities	-	-	(1,021)
Cash Flows from Investing Activities			
Investment Income on Cash, Cash Equivalents, and Investments	-	-	3,712
Net Cash Provided by (Used for) Investing Activities	-	-	3,712
Net Increase (Decrease) in Cash and Cash Equivalents			
Cash Equivalents	(23)	-	7
Cash and Cash Equivalents, July 1	505	-	177,759
Cash and Cash Equivalents, June 30	\$ 482	\$ -	\$ 177,766
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Assets:			
Cash and Cash Equivalents	\$ 482	\$ -	\$ 198,237
Cash and Travel Advances	-	-	161
Less:			
Securities Lending Cash Equivalents	-	-	(20,632)
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 482</u>	<u>\$ -</u>	<u>\$ 177,766</u>

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Reconciliation of Operating Income			
To Net Cash Provided by (Used for)			
Operating Activities:			
Operating Income (Loss)	\$ 119,237	\$ (356)	\$ (8,129)
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation and Amortization	6,422	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(445)	(14)	(1,403)
(Increase) Decrease in Due From Other Funds	-	-	-
(Increase) Decrease in Inventory	(2,033)	-	-
(Increase) Decrease in Prepaid Items	(290)	-	-
Increase (Decrease) in Accounts Payable	1,019	(13)	3,399
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	(199)	-	-
Increase (Decrease) in Due to Component Units	-	-	-
Increase (Decrease) in Unearned Revenue	141	(159)	-
Increase (Decrease) in Other Liabilities	-	-	-
Increase (Decrease) in Claims Payable: Due Within One Year	-	(219)	4,396
Increase (Decrease) in Claims Payable: Due in More Than One Year	-	632	-
Increase (Decrease) in Long-term Liabilities: Due Within One Year	(85)	(16)	-
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	2,164	34	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 125,931</u>	<u>\$ (111)</u>	<u>\$ (1,737)</u>

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Combining Statement of Cash Flows – Nonmajor Enterprise Funds (Continued from previous page)For the Fiscal Year Ended June 30, 2009
(Dollars in Thousands)

	Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System
Reconciliation of Operating Income			
To Net Cash Provided by (Used for)			
Operating Activities:			
Operating Income (Loss)	\$ 398	\$ 2,414	\$ 8,775
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation and Amortization	188	163	46
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(356)	(39)	145
(Increase) Decrease in Due From Other Funds	-	90	589
(Increase) Decrease in Inventory	(550)	36	-
(Increase) Decrease in Prepaid Items	(47)	-	-
Increase (Decrease) in Accounts Payable	640	25	(2,262)
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	3	22	(56)
Increase (Decrease) in Due to Component Units	-	-	(2,373)
Increase (Decrease) in Unearned Revenue	-	(1,054)	31
Increase (Decrease) in Other Liabilities	-	-	-
Increase (Decrease) in Claims Payable: Due Within One Year	-	-	-
Increase (Decrease) in Claims Payable: Due in More Than One Year	-	-	-
Increase (Decrease) in Long-term Liabilities: Due Within One Year	28	4	(8)
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	90	33	74
Net Cash Provided by (Used for) Operating Activities	<u>\$ 394</u>	<u>\$ 1,694</u>	<u>\$ 4,961</u>

Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts	Science Museum of Virginia	Mental Health Local Funds	Library of Virginia	Total
\$ (1,815)	\$ (1,387)	\$ (207)	\$ 6	\$ (31)	\$ (117)	\$ 118,788
-	-	-	2	-	-	6,821
-	2,778	18	-	-	6	690
-	385	-	-	-	-	1,064
-	-	33	1	-	88	(2,425)
-	-	(12)	-	-	-	(349)
428	(5,005)	11	(2)	-	(10)	(1,770)
-	4,951	-	-	-	-	4,951
(587)	682	-	-	-	-	(135)
-	-	-	-	-	-	(2,373)
-	-	-	-	-	-	(1,041)
-	-	(10)	-	-	-	(10)
-	-	-	-	-	-	4,177
-	-	-	-	-	-	632
39	-	1	-	-	(2)	(39)
321	(1)	22	8	-	3	2,748
<u>\$ (1,614)</u>	<u>\$ 2,403</u>	<u>\$ (144)</u>	<u>\$ 15</u>	<u>\$ (31)</u>	<u>\$ (32)</u>	<u>\$ 131,729</u>

