

Nonmajor 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.

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

Combining Statement of Net Assets – Nonmajor Enterprise Funds

June 30, 2012

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 2,574	\$ 25,368	\$ 110,507
Investments	16	-	-
Receivables, Net	6,364	1	21,214
Due From Other Funds	-	-	-
Inventory	47,188	-	-
Prepaid Items	1,655	1	-
Other Assets	160	-	-
Total Current Assets	57,957	25,370	131,721
Noncurrent Assets:			
Nondepreciable Capital Assets	2,181	-	-
Depreciable Capital Assets, Net	7,895	-	-
Total Noncurrent Assets	10,076	-	-
Total Assets	68,033	25,370	131,721
Liabilities			
Current Liabilities:			
Accounts Payable	17,626	262	9,880
Amounts Due to Other Governments	-	-	-
Due to Other Funds	13,256	430	-
Due to External Parties (Fiduciary Funds)	278	5	-
Interfund Payable	28,489	-	-
Unearned Revenue	58	803	-
Obligations Under Securities Lending Program	540	-	-
Other Liabilities	-	15	-
Claims Payable Due Within One Year	-	7,329	26,507
Long-term Liabilities Due Within One Year	2,698	19	-
Total Current Liabilities	62,945	8,863	36,387
Noncurrent Liabilities:			
Claims Payable Due in More Than One Year	-	15,660	-
Long-term Liabilities Due in More Than One Year	34,027	353	-
Total Noncurrent Liabilities	34,027	16,013	-
Total Liabilities	96,972	24,876	36,387
Net Assets			
Invested in Capital Assets, Net of Related Debt	10,076	-	-
Unrestricted	(39,015)	494	95,334
Total Net Assets (Deficit)	\$ (28,939)	\$ 494	\$ 95,334

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
\$ 10,718	\$ 4,964	\$ 20,961	\$ 1,996	\$ 1,966	\$ 896	\$ 164
-	-	-	-	-	-	-
1,347	118	3,880	2	-	175	-
50	538	410	-	8,088	-	-
3,683	34	-	-	-	745	77
-	-	-	-	-	-	-
3	-	-	-	-	6	-
15,801	5,654	25,251	1,998	10,054	1,822	241
149	-	-	-	-	-	-
10,869	1,652	153	-	-	-	-
11,018	1,652	153	-	-	-	-
26,819	7,306	25,404	1,998	10,054	1,822	241
1,594	244	1,464	347	1,434	164	-
-	-	-	-	2,175	-	-
68	300	286	912	4	6	6
3	14	13	32	5	5	-
-	-	-	-	-	-	-
-	909	2	-	-	-	1
-	-	-	-	-	-	-
-	-	-	-	-	173	-
-	-	-	-	-	-	-
158	168	133	499	32	-	-
1,823	1,635	1,898	1,790	3,650	348	7
-	-	-	-	-	-	-
2,126	1,593	1,470	3,924	613	656	79
2,126	1,593	1,470	3,924	613	656	79
3,949	3,228	3,368	5,714	4,263	1,004	86
11,018	1,652	153	-	-	-	-
11,852	2,426	21,883	(3,716)	5,791	818	155
\$ 22,870	\$ 4,078	\$ 22,036	\$ (3,716)	\$ 5,791	\$ 818	\$ 155

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

June 30, 2012

(Dollars in Thousands)

	Behavioral Health Local Funds	Total
Assets		
Current Assets:		
Cash and Cash Equivalents	\$ 489	\$ 180,603
Investments	-	16
Receivables, Net	-	33,101
Due From Other Funds	-	9,086
Inventory	-	51,727
Prepaid Items	-	1,656
Other Assets	-	169
Total Current Assets	489	276,358
Noncurrent Assets:		
Nondepreciable Capital Assets	-	2,330
Depreciable Capital Assets, Net	-	20,569
Total Noncurrent Assets	-	22,899
Total Assets	489	299,257
Liabilities		
Current Liabilities:		
Accounts Payable	-	33,015
Amounts Due to Other Governments	-	2,175
Due to Other Funds	-	15,268
Due to External Parties (Fiduciary Funds)	-	355
Interfund Payable	-	28,489
Unearned Revenue	-	1,773
Obligations Under Securities Lending Program	-	540
Other Liabilities	179	367
Claims Payable Due Within One Year	-	33,836
Long-term Liabilities Due Within One Year	-	3,707
Total Current Liabilities	179	119,525
Noncurrent Liabilities:		
Claims Payable Due in More Than One Year	-	15,660
Long-term Liabilities Due in More Than One Year	-	44,841
Total Noncurrent Liabilities	-	60,501
Total Liabilities	179	180,026
Net Assets		
Invested in Capital Assets, Net of Related Debt	-	22,899
Unrestricted	310	96,332
Total Net Assets (Deficit)	\$ 310	\$ 119,231



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

For the Fiscal Year Ended June 30, 2012
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Operating Revenues			
Charges for Sales and Services	\$ 615,524	\$ 5,019	\$ 259,135
Other	17,401	-	-
Total Operating Revenues	632,925	5,019	259,135
Operating Expenses			
Cost of Sales and Services	359,898	-	-
Prizes and Claims	-	11,796	250,018
Personal Services	87,018	620	-
Contractual Services	25,711	687	16,701
Supplies and Materials	2,886	5	-
Depreciation	1,958	-	-
Rent, Insurance, and Other Related Charges	24,688	61	-
Non-recurring Cost Estimate Payments to Providers	-	-	-
Other	2,646	-	-
Total Operating Expenses	504,805	13,169	266,719
Operating Income (Loss)	128,120	(8,150)	(7,584)
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	193	-	-
Other	9,195	-	-
Total Nonoperating Revenues (Expenses)	9,388	-	-
Income (Loss) Before Transfers	137,508	(8,150)	(7,584)
Transfers In	259	-	-
Transfers Out	(143,790)	(71)	-
Change in Net Assets	(6,023)	(8,221)	(7,584)
Total Net Assets (Deficit), July 1	(22,916)	8,715	102,918
Total Net Assets (Deficit), June 30	\$ (28,939)	\$ 494	\$ 95,334

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
\$ 31,841	\$ 8,472	\$ 16,346	\$ 7,875	\$ 55,229	\$ 6,208	\$ 446
1	-	-	-	-	7	-
31,842	8,472	16,346	7,875	55,229	6,215	446
-	-	-	-	-	2,427	218
-	-	-	-	-	-	-
6,085	3,311	3,112	9,170	1,146	2,663	169
1,484	516	14,987	845	68	506	-
22,117	2,045	3	89	11	133	8
222	180	46	-	-	-	-
1,215	833	1,194	833	19	-	-
-	-	-	-	39,514	-	-
982	82	28	-	3	-	22
32,105	6,967	19,370	10,937	40,761	5,729	417
(263)	1,505	(3,024)	(3,062)	14,468	486	29
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(263)	1,505	(3,024)	(3,062)	14,468	486	29
843	-	-	1,000	-	-	-
(27)	(1,084)	(227)	(313)	(13,497)	(1,290)	-
553	421	(3,251)	(2,375)	971	(804)	29
22,317	3,657	25,287	(1,341)	4,820	1,622	126
\$ 22,870	\$ 4,078	\$ 22,036	\$ (3,716)	\$ 5,791	\$ 818	\$ 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, 2012
(Dollars in Thousands)

	Behavioral Health Local Funds	Total
Operating Revenues		
Charges for Sales and Services	\$ 473	\$ 1,006,568
Other	-	17,409
Total Operating Revenues	473	1,023,977
Operating Expenses		
Cost of Sales and Services	450	362,993
Prizes and Claims	-	261,814
Personal Services	-	113,294
Contractual Services	-	61,505
Supplies and Materials	-	27,297
Depreciation	-	2,406
Rent, Insurance, and Other Related Charges	-	28,843
Non-recurring Cost Estimate Payments to Providers	-	39,514
Other	-	3,763
Total Operating Expenses	450	901,429
Operating Income (Loss)	23	122,548
Nonoperating Revenues (Expenses)		
Interest, Dividends, Rents, and Other Investment Income	-	193
Other	-	9,195
Total Nonoperating Revenues (Expenses)	-	9,388
Income (Loss) Before Transfers	23	131,936
Transfers In	-	2,102
Transfers Out	(15)	(160,314)
Change in Net Assets	8	(26,276)
Total Net Assets (Deficit), July 1	302	145,507
Total Net Assets (Deficit), June 30	\$ 310	\$ 119,231



Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2012

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 627,505	\$ 5,236	\$ 257,663
Internal Activity-Receipts from Other Funds	-	-	-
Internal Activity-Payments to Other Funds	-	-	-
Payments to Suppliers for Goods and Services	(389,078)	-	-
Payments for Contractual Services	(25,737)	(57)	(16,776)
Payments for Prizes, Claims, and Loss Control	-	(7,290)	(236,937)
Payments to Employees	(82,089)	(824)	-
Payments to Providers for Non-recurring Cost Estimates	-	-	-
Other Operating Revenue	3,086	-	-
Other Operating Expense	-	-	-
Net Cash Provided by (Used for) Operating Activities	<u>133,687</u>	<u>(2,935)</u>	<u>3,950</u>
Cash Flows from Noncapital Financing Activities			
Transfers In From Other Funds	259	-	-
Transfers Out to Other Funds	(316,216)	(71)	-
Other Noncapital Financing Receipt Activities	212,801	-	-
Other Noncapital Financing Disbursement Activities	(29,468)	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(132,624)</u>	<u>(71)</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(1,008)	-	-
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>(1,008)</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents			
Cash Equivalents	55	(3,006)	3,950
Cash and Cash Equivalents, July 1	<u>2,156</u>	<u>28,374</u>	<u>106,557</u>
Cash and Cash Equivalents, June 30	<u>\$ 2,211</u>	<u>\$ 25,368</u>	<u>\$ 110,507</u>
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Assets:			
Cash and Cash Equivalents	\$ 2,574	\$ 25,368	\$ 110,507
Cash and Travel Advances	160	-	-
Less:			
Securities Lending Cash Equivalents	(523)	-	-
Cash and Cash Equivalents per the Statement of Cash Flow s	<u>\$ 2,211</u>	<u>\$ 25,368</u>	<u>\$ 110,507</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
\$ 27,070	\$ 8,205	\$ 12,701	\$ 7,875	\$ 51,203	\$ 6,185	\$ 446
4,769	-	4,246	-	-	-	-
-	(1,034)	(1,334)	-	(8)	-	-
(22,556)	(2,021)	(2)	(89)	(11)	(2,550)	(217)
(1,406)	(522)	(14,767)	(824)	(69)	(456)	-
-	-	-	-	-	-	-
(5,550)	(2,833)	(2,681)	(8,225)	(997)	(2,372)	(151)
-	-	-	-	(42,367)	-	-
1	-	-	-	-	-	-
(976)	-	(32)	(802)	-	-	(30)
1,352	1,795	(1,869)	(2,065)	7,751	807	48
837	-	-	1,000	-	-	-
(27)	(1,084)	(227)	(313)	(13,497)	(1,289)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
810	(1,084)	(227)	687	(13,497)	(1,289)	-
(837)	(252)	-	-	-	-	-
(837)	(252)	-	-	-	-	-
1,325	459	(2,096)	(1,378)	(5,746)	(482)	48
9,396	4,505	23,057	3,374	7,712	1,384	116
\$ 10,721	\$ 4,964	\$ 20,961	\$ 1,996	\$ 1,966	\$ 902	\$ 164
\$ 10,718	\$ 4,964	\$ 20,961	\$ 1,996	\$ 1,966	\$ 896	\$ 164
3	-	-	-	-	6	-
-	-	-	-	-	-	-
\$ 10,721	\$ 4,964	\$ 20,961	\$ 1,996	\$ 1,966	\$ 902	\$ 164

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

For the Fiscal Year Ended June 30, 2012

(Dollars in Thousands)

	Behavioral Health Local Funds	Total
Cash Flows from Operating Activities		
Receipts for Sales and Services	\$ 473	\$ 1,004,562
Internal Activity-Receipts from Other Funds	-	9,015
Internal Activity-Payments to Other Funds	-	(2,376)
Payments to Suppliers for Goods and Services	(450)	(416,974)
Payments for Contractual Services	-	(60,614)
Payments for Prizes, Claims, and Loss Control	-	(244,227)
Payments to Employees	-	(105,722)
Payments to Providers for Non-recurring Cost Estimates	-	(42,367)
Other Operating Revenue	-	3,087
Other Operating Expense	-	(1,840)
Net Cash Provided by (Used for) Operating Activities	<u>23</u>	<u>142,544</u>
Cash Flows from Noncapital Financing Activities		
Transfers In From Other Funds	-	2,096
Transfers Out to Other Funds	(15)	(332,739)
Other Noncapital Financing Receipt Activities	1	212,802
Other Noncapital Financing Disbursement Activities	-	(29,468)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(14)</u>	<u>(147,309)</u>
Cash Flows from Capital and Related Financing Activities		
Acquisition of Capital Assets	-	(2,097)
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>-</u>	<u>(2,097)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	9	(6,862)
Cash and Cash Equivalents, July 1	480	187,111
Cash and Cash Equivalents, June 30	<u>\$ 489</u>	<u>\$ 180,249</u>
Reconciliation of Cash and Cash Equivalents		
Per the Statement of Net Assets:		
Cash and Cash Equivalents	\$ 489	\$ 180,603
Cash and Travel Advances	-	169
Less:		
Securities Lending Cash Equivalents	-	(523)
Cash and Cash Equivalents per the Statement of Cash Flow s	<u>\$ 489</u>	<u>\$ 180,249</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)	\$ 128,120	\$ (8,150)	\$ (7,584)
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation	1,958	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(2,286)	-	(1,473)
(Increase) Decrease in Due From Other Funds	-	-	-
(Increase) Decrease in Inventory	(318)	-	-
(Increase) Decrease in Prepaid Items	356	-	-
Increase (Decrease) in Accounts Payable	(1,289)	70	5,156
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	912	418	-
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	-	(19)	-
Increase (Decrease) in Unearned Revenue	(46)	218	-
Increase (Decrease) in Other Liabilities	-	15	-
Increase (Decrease) in Claims Payable: Due Within One Year	-	1,399	7,851
Increase (Decrease) in Claims Payable: Due in More Than One Year	-	3,035	-
Increase (Decrease) in Long-term Liabilities: Due Within One Year	(52)	(2)	-
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	6,332	81	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 133,687</u>	<u>\$ (2,935)</u>	<u>\$ 3,950</u>

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

For the Fiscal Year Ended June 30, 2012

(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)	\$ (263)	\$ 1,505	\$ (3,024)
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation	222	180	46
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(51)	64	543
(Increase) Decrease in Due From Other Funds	50	(238)	50
(Increase) Decrease in Inventory	447	(16)	-
(Increase) Decrease in Prepaid Items	-	-	-
Increase (Decrease) in Accounts Payable	570	41	154
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	(111)	107	(64)
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	(7)	(25)	(24)
Increase (Decrease) in Unearned Revenue	-	(310)	(6)
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	6	20	3
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	489	467	453
Net Cash Provided by (Used for) Operating Activities	<u>\$ 1,352</u>	<u>\$ 1,795</u>	<u>\$ (1,869)</u>

<u>Department of Environmental Quality</u>	<u>Wireless E-911 Service Board</u>	<u>Virginia Museum of Fine Arts</u>	<u>Science Museum of Virginia</u>	<u>Behavioral Health Local Funds</u>	<u>Total</u>
\$ (3,062)	\$ 14,468	\$ 486	\$ 29	\$ 23	\$ 122,548
-	-	-	-	-	2,406
-	4,063	(30)	9	-	839
-	(8,088)	-	-	-	(8,226)
-	-	(19)	(7)	-	87
-	-	2	-	-	358
8	400	44	-	-	5,154
-	(3,224)	-	-	-	(3,224)
60	(3)	(4)	-	-	1,315
(69)	(11)	(6)	-	-	(161)
-	-	-	(1)	-	(145)
-	-	50	-	-	65
-	-	-	-	-	9,250
-	-	-	-	-	3,035
(8)	-	-	-	-	(33)
1,006	146	284	18	-	9,276
<u>\$ (2,065)</u>	<u>\$ 7,751</u>	<u>\$ 807</u>	<u>\$ 48</u>	<u>\$ 23</u>	<u>\$ 142,544</u>

