

## 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.*

**The 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, Law Enforcement Insurance, and Commuter Rail Insurance.

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

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

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

**eVA Procurement System** accounts for the statewide electronic procurement system.

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

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

**The Virginia Information Providers Network** provides for the centralized marketing, provision, leasing or executing of license agreements for access online or in volume.

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

**The Science Museum of Virginia** accounts for gift shop activities.

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

**The Division of Legislative Services** accounts for sales of several small publications.

**The School for the Deaf and Blind – Staunton** accounts for the Student Center activity.

## Combining Statement of Net Assets – Nonmajor Enterprise Funds

June 30, 2004

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
<b>Assets</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 468	\$ 19,866	\$ 18,635	\$ 2,381
Investments	110	5,055	4,945	-
Receivables (Net)	2,899	29	12,402	1,470
Due From Other Funds	-	80	94	-
Inventory	34,773	-	-	3,434
Prepaid Items	818	-	110	-
Other Assets	130	100	-	1
<b>Total Current Assets</b>	<b>39,198</b>	<b>25,130</b>	<b>36,186</b>	<b>7,286</b>
Noncurrent Assets:				
Investments	-	13,195	-	-
Other Assets	-	-	-	-
Nondepreciable Capital Assets	1,828	-	-	149
Depreciable Capital Assets, Net	18,808	-	-	359
<b>Total Noncurrent Assets</b>	<b>20,636</b>	<b>13,195</b>	<b>-</b>	<b>508</b>
<b>Total Assets</b>	<b>59,834</b>	<b>38,325</b>	<b>36,186</b>	<b>7,794</b>
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	15,986	192	677	645
Amounts Due to Other Governments	-	-	-	-
Due to Other Funds	6,449	2	-	2
Interfund Payable	25,930	-	-	-
Deferred Revenue	199	629	-	-
Claims Payable	-	10,729	15,198	-
Obligations Under Securities Lending Program	110	5,055	4,945	-
Other Liabilities	-	-	-	-
Long-Term Liabilities Due within One Year	3,795	39	-	23
<b>Total Current Liabilities</b>	<b>52,469</b>	<b>16,646</b>	<b>20,820</b>	<b>670</b>
Noncurrent Liabilities:				
Interfund Payable	-	-	-	-
Long-Term Liabilities Due in More Than One Year	14,105	39	-	376
<b>Total Noncurrent Liabilities</b>	<b>14,105</b>	<b>39</b>	<b>-</b>	<b>376</b>
<b>Total Liabilities</b>	<b>66,574</b>	<b>16,685</b>	<b>20,820</b>	<b>1,046</b>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	15,714	-	-	508
Unrestricted	(22,454)	21,640	15,366	6,240
<b>Total Net Assets</b>	<b>\$ (6,740)</b>	<b>\$ 21,640</b>	<b>\$ 15,366</b>	<b>\$ 6,748</b>

<u>Consolidated Laboratory</u>	<u>eVA Procurement System</u>	<u>Department of Environmental Quality</u>	<u>Wireless E-911 Service Board</u>	<u>Virginia Information Providers Network</u>	<u>Virginia Museum of Fine Arts</u>	<u>Science Museum of Virginia</u>
\$ 2,174	\$ 717	\$ 9,979	\$ 13,561	\$ 843	\$ 740	\$ 203
-	-	2,648	3,598	-	-	-
55	509	-	4,694	3,045	123	-
-	-	45	49	-	-	-
24	-	-	-	-	298	71
-	-	-	-	-	-	-
-	-	-	-	-	9	-
<u>2,253</u>	<u>1,226</u>	<u>12,672</u>	<u>21,902</u>	<u>3,888</u>	<u>1,170</u>	<u>274</u>
-	-	-	-	-	-	-
-	5,019	-	-	-	-	-
-	-	-	-	-	-	-
1,269	-	83	-	-	-	28
<u>1,269</u>	<u>5,019</u>	<u>83</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28</u>
<u>3,522</u>	<u>6,245</u>	<u>12,755</u>	<u>21,902</u>	<u>3,888</u>	<u>1,170</u>	<u>302</u>
129	3,902	11	2,987	19	28	19
-	-	-	-	16	-	-
171	1	1,177	1	2,500	-	-
-	-	-	-	-	-	-
1,302	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,648	3,598	-	-	-
-	-	-	-	1,047	91	-
307	41	362	10	12	7	-
<u>1,909</u>	<u>3,944</u>	<u>4,198</u>	<u>6,596</u>	<u>3,594</u>	<u>126</u>	<u>19</u>
-	6,540	-	-	-	-	-
932	70	771	21	10	127	17
932	6,610	771	21	10	127	17
<u>2,841</u>	<u>10,554</u>	<u>4,969</u>	<u>6,617</u>	<u>3,604</u>	<u>253</u>	<u>36</u>
359	-	83	-	-	-	28
322	(4,309)	7,703	15,285	284	917	238
<u>\$ 681</u>	<u>\$ (4,309)</u>	<u>\$ 7,786</u>	<u>\$ 15,285</u>	<u>\$ 284</u>	<u>\$ 917</u>	<u>\$ 266</u>

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

June 30, 2004

(Dollars in Thousands)

	Mental Health Local Funds	Division of Legislative Services	School for the Deaf and Blind - Staunton	Total
<b>Assets</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 364	\$ 6	\$ 1	\$ 69,938
Investments	67	-	-	16,423
Receivables (Net)	-	-	-	25,226
Due From Other Funds	-	-	-	268
Inventory	-	-	-	38,600
Prepaid Items	-	-	-	928
Other Assets	-	-	-	240
<b>Total Current Assets</b>	<b>431</b>	<b>6</b>	<b>1</b>	<b>151,623</b>
Noncurrent Assets:				
Investments	-	-	-	13,195
Other Assets	-	-	-	5,019
Nondepreciable Capital Assets	-	-	-	1,977
Depreciable Capital Assets, Net	-	-	-	20,547
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,738</b>
<b>Total Assets</b>	<b>431</b>	<b>6</b>	<b>1</b>	<b>192,361</b>
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	-	-	-	24,595
Amounts Due to Other Governments	-	-	-	16
Due to Other Funds	-	-	-	10,303
Interfund Payable	-	-	-	25,930
Deferred Revenue	-	-	-	2,130
Claims Payable	-	-	-	25,927
Obligations Under Securities Lending Program	-	-	-	16,356
Other Liabilities	175	-	-	1,313
Long-Term Liabilities Due within One Year	-	-	-	4,596
<b>Total Current Liabilities</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>111,166</b>
Noncurrent Liabilities:				
Interfund Payable	-	-	-	6,540
Long-Term Liabilities Due in More Than One Year	-	-	-	16,468
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,008</b>
<b>Total Liabilities</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>134,174</b>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	-	-	-	16,692
Unrestricted	256	6	1	41,495
<b>Total Net Assets</b>	<b>\$ 256</b>	<b>\$ 6</b>	<b>\$ 1</b>	<b>\$ 58,187</b>



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

For the Fiscal Year Ended June 30, 2004  
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
<b>Operating Revenues:</b>				
Charges for Sales and Services	\$ 415,544	\$ 4,944	\$ 137,527	\$ 22,181
Other	23,418	-	55	-
<b>Total Operating Revenues</b>	<b>438,962</b>	<b>4,944</b>	<b>137,582</b>	<b>22,181</b>
<b>Operating Expenses:</b>				
Cost of Sales and Services	259,825	-	-	-
Prizes and Claims	-	3,653	124,887	-
Personal Services	60,090	548	-	4,322
Contractual Services	13,684	3,590	6,271	866
Supplies and Materials	2,058	4	-	14,201
Depreciation and Amortization	3,508	-	-	29
Rent, Insurance, and Other Related Charges	14,205	33	-	372
Interest Expense	-	-	-	-
Non-recurring Cost Estimate Payments to Providers	-	-	-	-
Distribution of On-Line Revenue	-	-	-	-
Other	2,035	20	-	464
<b>Total Operating Expenses</b>	<b>355,405</b>	<b>7,848</b>	<b>131,158</b>	<b>20,254</b>
<b>Operating Income (Loss)</b>	<b>83,557</b>	<b>(2,904)</b>	<b>6,424</b>	<b>1,927</b>
<b>Nonoperating Revenues (Expenses):</b>				
Interest, Dividends, Rents, and Other Investment Income	56	346	285	-
Other	(170)	(13)	(11)	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(114)</b>	<b>333</b>	<b>274</b>	<b>-</b>
<b>Income (Loss) Before Transfers</b>	<b>83,443</b>	<b>(2,571)</b>	<b>6,698</b>	<b>1,927</b>
Transfers In	144	80	94	-
Transfers Out	(84,708)	(23)	-	-
<b>Change in Net Assets</b>	<b>(1,121)</b>	<b>(2,514)</b>	<b>6,792</b>	<b>1,927</b>
<b>Total Net Assets (Deficit), July 1, as restated</b>	<b>(5,619)</b>	<b>24,154</b>	<b>8,574</b>	<b>4,821</b>
<b>Total Net Assets (Deficit), June 30</b>	<b>\$ (6,740)</b>	<b>\$ 21,640</b>	<b>\$ 15,366</b>	<b>\$ 6,748</b>

<u>Consolidated Laboratory</u>	<u>eVA Procurement System</u>	<u>Department of Environmental Quality</u>	<u>Wireless E-911 Service Board</u>	<u>Virginia Information Providers Network</u>	<u>Virginia Museum of Fine Arts</u>	<u>Science Museum of Virginia</u>
\$ 5,032	\$ 4,735	\$ 9,481	\$ 34,381	\$ 35,636	\$ 1,778	\$ 553
-	-	-	-	-	7	-
<u>5,032</u>	<u>4,735</u>	<u>9,481</u>	<u>34,381</u>	<u>35,636</u>	<u>1,785</u>	<u>553</u>
-	-	-	-	-	813	264
-	-	-	-	-	-	-
1,995	780	9,640	276	148	778	141
354	6,079	345	872	4,960	64	23
1,475	2	39	5	-	68	4
160	-	48	-	-	-	17
784	387	17	25	9	-	-
-	55	-	-	-	-	-
-	-	-	35,378	-	-	-
-	-	-	-	29,581	-	-
<u>22</u>	<u>26</u>	<u>172</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,790</u>	<u>7,329</u>	<u>10,261</u>	<u>36,562</u>	<u>34,698</u>	<u>1,723</u>	<u>449</u>
<u>242</u>	<u>(2,594)</u>	<u>(780)</u>	<u>(2,181)</u>	<u>938</u>	<u>62</u>	<u>104</u>
-	-	218	296	-	6	-
-	-	(8)	(14)	-	-	(70)
-	-	210	282	-	6	(70)
242	(2,594)	(570)	(1,899)	938	68	34
-	-	45	49	-	-	-
-	-	-	(9,843)	(902)	(130)	-
242	(2,594)	(525)	(11,693)	36	(62)	34
439	(1,715)	8,311	26,978	248	979	232
<u>\$ 681</u>	<u>\$ (4,309)</u>	<u>\$ 7,786</u>	<u>\$ 15,285</u>	<u>\$ 284</u>	<u>\$ 917</u>	<u>\$ 266</u>

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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, 2004  
(Dollars in Thousands)

	Mental Health Local Funds	Division of Legislative Services	School for the Deaf and Blind - Staunton	Total
<b>Operating Revenues:</b>				
Charges for Sales and Services	\$ 527	\$ -	\$ 5	\$ 672,324
Other	-	-	-	23,480
Total Operating Revenues	527	-	5	695,804
<b>Operating Expenses:</b>				
Cost of Sales and Services	549	-	-	261,451
Prizes and Claims	-	-	-	128,540
Personal Services	-	-	-	78,718
Contractual Services	-	-	-	37,108
Supplies and Materials	-	-	6	17,862
Depreciation and Amortization	-	-	-	3,762
Rent, Insurance, and Other Related Charges	-	-	-	15,832
Interest Expense	-	-	-	55
Non-recurring Cost Estimate Payments to Providers	-	-	-	35,378
Distribution of On-Line Revenue	-	-	-	29,581
Other	-	-	-	2,745
Total Operating Expenses	549	-	6	611,032
Operating Income (Loss)	(22)	-	(1)	84,772
<b>Nonoperating Revenues (Expenses):</b>				
Interest, Dividends, Rents, and Other Investment Income	-	-	-	1,207
Other	(10)	-	-	(296)
Total Nonoperating Revenues (Expenses)	(10)	-	-	911
Income (Loss) Before Transfers	(32)	-	(1)	85,683
Transfers In	-	-	-	412
Transfers Out	-	-	-	(95,606)
Change in Net Assets	(32)	-	(1)	(9,511)
Total Net Assets (Deficit), July 1, as restated	288	6	2	67,698
Total Net Assets (Deficit), June 30	\$ 256	\$ 6	\$ 1	\$ 58,187



## Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2004  
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
<b>Cash Flows from Operating Activities:</b>				
Receipts for Sales and Services	\$ 423,470	\$ 4,865	\$ 135,419	\$ 17,753
Internal Activity-Receipts from Other Funds	-	-	-	3,506
Internal Activity-Payments to Other Funds	-	-	-	-
Payments to Suppliers for Goods and Services	(283,152)	-	-	(15,612)
Payments for Prizes, Claims, and Loss Control	-	(3,059)	(122,797)	-
Payments to Employees	(58,704)	(629)	-	(4,355)
Payments to Providers for Non-recurring Cost Estimates	-	-	-	-
Payments for Interest	-	-	-	-
Other Operating Revenue	15,480	-	88	-
Other Operating Expense	(13,684)	(3,546)	(6,303)	(866)
Net Cash Provided by (Used for) Operating Activities	<u>83,410</u>	<u>(2,369)</u>	<u>6,407</u>	<u>426</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Transfers In From Other Funds	144	-	-	-
Transfers Out to Other Funds	(204,633)	(23)	-	-
Other Noncapital Financing Receipt Activities	125,791	-	-	-
Other Noncapital Financing Disbursement Activities	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(78,698)</u>	<u>(23)</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of Capital Assets	(3,379)	-	-	-
Payment of Principal and Interest on Bonds and Notes	(1,529)	-	-	-
Proceeds from Sale of Capital Assets	39	-	-	-
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>(4,869)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>				
Purchase of Investments	-	(5,285)	-	-
Proceeds from Sales or Maturities of Investments	-	4,757	-	-
Investment Income on Cash, Cash Equivalents, and Investments	-	1,222	274	-
Net Cash Provided by (Used for) Investing Activities	<u>-</u>	<u>694</u>	<u>274</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(157)	(1,698)	6,681	426
<b>Cash and Cash Equivalents, July 1, as restated</b>	<u>755</u>	<u>21,664</u>	<u>11,954</u>	<u>1,956</u>
<b>Cash and Cash Equivalents, June 30</b>	<u>\$ 598</u>	<u>\$ 19,966</u>	<u>\$ 18,635</u>	<u>\$ 2,382</u>
<b>Reconciliation of Cash and Cash Equivalents:</b>				
Per the Statement of Net Assets:				
Cash and Cash Equivalents	\$ 468	\$ 19,866	\$ 18,635	\$ 2,381
Cash and Travel Advances	130	100	-	1
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 598</u>	<u>\$ 19,966</u>	<u>\$ 18,635</u>	<u>\$ 2,382</u>

Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Information Providers Network	Virginia Museum of Fine Arts	Science Museum of Virginia
\$ 4,829	\$ 2,929	\$ 9,481	\$ 33,658	\$ 35,480	\$ 1,848	\$ 553
38	-	-	-	-	-	-
(488)	(16)	-	(39)	(29,641)	-	-
(1,819)	(448)	(212)	(27)	(9)	(788)	(267)
-	-	-	-	-	-	-
(1,949)	(751)	(9,575)	(268)	(143)	(766)	(140)
-	-	-	(35,545)	-	-	-
-	(5)	-	-	-	-	-
-	-	-	-	-	-	-
(369)	(7,798)	(423)	(832)	(4,609)	(107)	(33)
242	(6,089)	(729)	(3,053)	1,078	187	113
-	-	-	-	-	-	-
-	-	-	(9,843)	(902)	(130)	-
-	6,540	-	-	-	-	-
-	-	-	-	-	-	(70)
-	6,540	-	(9,843)	(902)	(130)	(70)
(21)	-	-	-	-	-	(21)
(82)	-	-	-	-	-	-
-	-	-	-	-	-	-
(103)	-	-	-	-	-	(21)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	210	287	-	6	-
-	-	210	287	-	6	-
139	451	(519)	(12,609)	176	63	22
2,035	266	10,498	26,170	667	685	181
\$ 2,174	\$ 717	\$ 9,979	\$ 13,561	\$ 843	\$ 748	\$ 203
\$ 2,174	\$ 717	\$ 9,979	\$ 13,561	\$ 843	\$ 740	\$ 203
-	-	-	-	-	8	-
\$ 2,174	\$ 717	\$ 9,979	\$ 13,561	\$ 843	\$ 748	\$ 203

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

For the Fiscal Year Ended June 30, 2004  
(Dollars in Thousands)

	Mental Health Local Funds	Division of Legislative Services	School for the Deaf and Blind - Staunton	Total
<b>Cash Flows from Operating Activities:</b>				
Receipts for Sales and Services	\$ 527	\$ -	\$ 5	\$ 670,817
Internal Activity-Receipts from Other Funds	-	-	-	3,544
Internal Activity-Payments to Other Funds	-	-	-	(30,184)
Payments to Suppliers for Goods and Services	(549)	-	(6)	(302,889)
Payments for Prizes, Claims, and Loss Control	-	-	-	(125,856)
Payments to Employees	-	-	-	(77,280)
Payments to Providers for Non-recurring Cost Estimates	-	-	-	(35,545)
Payments for Interest	-	-	-	(5)
Other Operating Revenue	-	-	-	15,568
Other Operating Expense	-	-	-	(38,570)
Net Cash Provided by (Used for) Operating Activities	<u>(22)</u>	<u>-</u>	<u>(1)</u>	<u>79,600</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Transfers In From Other Funds	-	-	-	144
Transfers Out to Other Funds	-	-	-	(215,531)
Other Noncapital Financing Receipt Activities	41	-	-	132,372
Other Noncapital Financing Disbursement Activities	<u>(10)</u>	<u>-</u>	<u>-</u>	<u>(80)</u>
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>31</u>	<u>-</u>	<u>-</u>	<u>(83,095)</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of Capital Assets	-	-	-	(3,421)
Payment of Principal and Interest on Bonds and Notes	-	-	-	(1,611)
Proceeds from Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>39</u>
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,993)</u>
<b>Cash Flows from Investing Activities:</b>				
Purchase of Investments	(9)	-	-	(5,294)
Proceeds from Sales or Maturities of Investments	-	-	-	4,757
Investment Income on Cash, Cash Equivalents, and Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,999</u>
Net Cash Provided by (Used for) Investing Activities	<u>(9)</u>	<u>-</u>	<u>-</u>	<u>1,462</u>
Net Increase (Decrease) in Cash and Cash Equivalents				
Cash Equivalents	-	-	(1)	(7,026)
<b>Cash and Cash Equivalents, July 1, as restated</b>	<u>364</u>	<u>6</u>	<u>2</u>	<u>77,203</u>
<b>Cash and Cash Equivalents, June 30</b>	<u>\$ 364</u>	<u>\$ 6</u>	<u>\$ 1</u>	<u>\$ 70,177</u>
<b>Reconciliation of Cash and Cash Equivalents</b>				
Per the Statement of Net Assets:				
Cash and Cash Equivalents	\$ 364	\$ 6	\$ 1	\$ 69,938
Cash and Travel Advances	-	-	-	239
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 364</u>	<u>\$ 6</u>	<u>\$ 1</u>	<u>\$ 70,177</u>

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
<b>Reconciliation of Operating Income</b>				
<b>To Net Cash Provided by (Used for)</b>				
<b>Operating Activities:</b>				
Operating Income (Loss)	\$ 83,557	\$ (2,904)	\$ 6,424	\$ 1,927
<b>Adjustments to Reconcile Operating</b>				
<b>Income to Net Cash Provided by (Used for)</b>				
<b>Operating Activities:</b>				
Depreciation and Amortization	3,508	-	-	29
Miscellaneous Nonoperating Income	(115)	-	-	-
<b>Change in Assets and Liabilities:</b>				
(Increase) Decrease in Accounts Receivable	(49)	(23)	(2,075)	(923)
(Increase) Decrease in Other Assets	-	-	-	-
(Increase) Decrease in Inventory	(5,623)	-	-	(602)
(Increase) Decrease in Prepaid Items	(159)	-	-	-
Increase (Decrease) in Accounts Payable	1,073	(228)	(147)	62
Increase (Decrease) in Claims Payable	-	834	2,205	-
Increase (Decrease) in Due to Other Funds	(98)	-	-	(3)
Increase (Decrease) in Deferred Revenue	152	(54)	-	-
Increase (Decrease) in Other Liabilities	-	-	-	-
Increase (Decrease) in Long-Term Liabilities: Due Within One Year	75	17	-	(2)
Increase (Decrease) in Long-Term Liabilities: Due in More Than One Year	1,089	(11)	-	(62)
Net Cash Provided by (Used for) Operating Activities	<u>\$ 83,410</u>	<u>\$ (2,369)</u>	<u>\$ 6,407</u>	<u>\$ 426</u>
<b>Noncash Investing, Capital, and Financing Activities:</b>				
The following transactions occurred prior to the statement of net assets date:				
Installment Purchases Used to Finance Capital Assets	\$ -	\$ -	\$ -	\$ -
Change in Fair Value of Investments	-	(836)	-	-
Total Noncash, Investing, Capital, and Financing Activities	<u>\$ -</u>	<u>\$ (836)</u>	<u>\$ -</u>	<u>\$ -</u>

*Continued on next page*

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

For the Fiscal Year Ended June 30, 2004  
(Dollars in Thousands)

	<u>Consolidated Laboratory</u>	<u>eVA Procurement System</u>	<u>Department of Environmental Quality</u>	<u>Wireless E-911 Service Board</u>
<b>Reconciliation of Operating Income</b>				
<b>To Net Cash Provided by (Used for)</b>				
<b>Operating Activities:</b>				
Operating Income (Loss)	\$ 242	\$ (2,594)	\$ (780)	\$ (2,181)
<b>Adjustments to Reconcile Operating</b>				
<b>Income to Net Cash Provided by (Used for)</b>				
<b>Operating Activities:</b>				
Depreciation and Amortization	160	-	48	-
Miscellaneous Nonoperating Income	-	-	-	-
<b>Change in Assets and Liabilities:</b>				
(Increase) Decrease in Accounts Receivable	(25)	(509)	-	(722)
(Increase) Decrease in Other Assets	-	(5,019)	-	-
(Increase) Decrease in Inventory	(1)	-	-	-
(Increase) Decrease in Prepaid Items	-	-	-	-
Increase (Decrease) in Accounts Payable	(34)	2,013	3	(155)
Increase (Decrease) in Claims Payable	-	-	-	-
Increase (Decrease) in Due to Other Funds	9	-	(28)	1
Increase (Decrease) in Deferred Revenue	(139)	-	-	-
Increase (Decrease) in Other Liabilities	-	-	-	-
Increase (Decrease) in Long-Term Liabilities: Due Within One Year	8	14	(20)	4
Increase (Decrease) in Long-Term Liabilities: Due in More Than One Year	22	6	48	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 242</u>	<u>\$ (6,089)</u>	<u>\$ (729)</u>	<u>\$ (3,053)</u>
<b>Noncash Investing, Capital, and Financing Activities:</b>				
The following transactions occurred prior to the statement of net assets date:				
Installment Purchases Used to Finance Capital Assets	\$ 910	\$ -	\$ -	\$ -
Change in Fair Value of Investments	-	-	-	-
Total Noncash, Investing, Capital, and Financing Activities	<u>\$ 910</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Virginia Information Providers Network	Virginia Museum of Fine Arts	Science Museum of Virginia	Mental Health Local Funds	Division of Legislative Services	School for the Deaf and Blind - Staunton	Total
\$ 938	\$ 62	\$ 104	\$ (22)	\$ -	\$ (1)	\$ 84,772
-	-	17	-	-	-	3,762
-	-	-	-	-	-	(115)
(155)	(25)	-	-	-	-	(4,506)
-	(1)	-	-	-	-	(5,020)
-	120	(11)	-	-	-	(6,117)
-	-	-	-	-	-	(159)
11	-	2	-	-	-	2,600
-	-	-	-	-	-	3,039
88	-	-	-	-	-	(31)
-	-	-	-	-	-	(41)
191	19	-	-	-	-	210
3	-	-	-	-	-	99
2	12	1	-	-	-	1,107
<u>\$ 1,078</u>	<u>\$ 187</u>	<u>\$ 113</u>	<u>\$ (22)</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 79,600</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 910
-	-	-	-	-	-	(836)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74</u>

