

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

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.

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

The Pocahontas Parkway accounts for the Route 895 Connector Project. The Association is a blended component unit of the Department of Transportation (Primary Government). Previously, this fund was reported as a Major Enterprise Fund.

Combining Statement of Net Assets – Nonmajor Enterprise Funds

June 30, 2006

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
Assets				
Current Assets:				
Cash and Cash Equivalents	\$ 2,144	\$ 26,098	\$ 52,970	\$ 4,489
Investments	303	3,689	7,486	-
Receivables (Net)	4,201	5	15,582	1,145
Inventory	38,874	-	-	3,688
Prepaid Items	1,152	-	-	-
Other Assets	160	-	-	1
Total Current Assets	<u>46,834</u>	<u>29,792</u>	<u>76,038</u>	<u>9,323</u>
Noncurrent Assets:				
Investments	-	-	-	-
Other Assets	318	-	-	-
Nondepreciable Capital Assets	1,828	-	-	510
Depreciable Capital Assets, Net	25,485	-	-	6,521
Total Noncurrent Assets	<u>27,631</u>	<u>-</u>	<u>-</u>	<u>7,031</u>
Total Assets	<u>74,465</u>	<u>29,792</u>	<u>76,038</u>	<u>16,354</u>
Liabilities				
Current Liabilities:				
Accounts Payable	15,509	135	4,480	471
Due to Other Funds	6,574	-	-	-
Interfund Payable	39,090	-	-	-
Unearned Revenue	156	513	-	-
Obligations Under Securities Lending Program	609	7,416	15,052	-
Other Liabilities	-	-	-	-
Claims Payable Due Within One Year	-	4,413	16,573	-
Long-term Liabilities Due Within One Year	4,715	29	-	145
Total Current Liabilities	<u>66,653</u>	<u>12,506</u>	<u>36,105</u>	<u>616</u>
Noncurrent Liabilities:				
Interfund Payable	-	-	-	-
Claims Payable Due in More Than One Year	-	8,391	-	-
Long-term Liabilities Due in More Than One Year	15,415	52	-	414
Total Noncurrent Liabilities	<u>15,415</u>	<u>8,443</u>	<u>-</u>	<u>414</u>
Total Liabilities	<u>82,068</u>	<u>20,949</u>	<u>36,105</u>	<u>1,030</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	22,446	-	-	7,032
Unrestricted	(30,049)	8,843	39,933	8,292
Total Net Assets (Deficit)	<u>\$ (7,603)</u>	<u>\$ 8,843</u>	<u>\$ 39,933</u>	<u>\$ 15,324</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
\$ 3,403	\$ 5,649	\$ 10,025	\$ 27,999	\$ 361	\$ 595	\$ 128
-	-	1,417	3,957	-	-	-
43	776	-	4,379	-	41	6
92	-	-	-	-	198	57
-	-	-	-	-	-	-
-	-	-	-	-	5	-
<u>3,538</u>	<u>6,425</u>	<u>11,442</u>	<u>36,335</u>	<u>361</u>	<u>839</u>	<u>191</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
832	-	-	-	-	-	13
832	-	-	-	-	-	13
<u>4,370</u>	<u>6,425</u>	<u>11,442</u>	<u>36,335</u>	<u>361</u>	<u>839</u>	<u>204</u>
81	107	13	13,814	-	15	9
-	-	957	-	-	-	-
-	800	-	-	-	-	-
1,744	-	-	-	-	-	1
-	-	2,849	7,956	-	-	-
-	-	-	-	-	55	-
-	-	-	-	-	-	-
337	72	382	22	-	9	-
<u>2,162</u>	<u>979</u>	<u>4,201</u>	<u>21,792</u>	<u>-</u>	<u>79</u>	<u>10</u>
-	6,400	-	-	-	-	-
-	-	-	-	-	-	-
536	82	894	31	12	156	19
536	6,482	894	31	12	156	19
<u>2,698</u>	<u>7,461</u>	<u>5,095</u>	<u>21,823</u>	<u>12</u>	<u>235</u>	<u>29</u>
342	-	-	-	-	-	13
1,330	(1,036)	6,347	14,512	349	604	162
<u>\$ 1,672</u>	<u>\$ (1,036)</u>	<u>\$ 6,347</u>	<u>\$ 14,512</u>	<u>\$ 349</u>	<u>\$ 604</u>	<u>\$ 175</u>

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

June 30, 2006

(Dollars in Thousands)

	Mental Health Local Funds	Library of Virginia	School for the Deaf and Blind - Staunton	Pocahontas Parkway	Total
Assets					
Current Assets:					
Cash and Cash Equivalents	\$ 461	\$ -	\$ 2	\$ 878	\$ 135,202
Investments	-	-	-	-	16,852
Receivables (Net)	-	-	-	-	26,178
Inventory	-	129	-	-	43,038
Prepaid Items	-	-	-	-	1,152
Other Assets	-	-	-	-	166
Total Current Assets	<u>461</u>	<u>129</u>	<u>2</u>	<u>878</u>	<u>222,588</u>
Noncurrent Assets:					
Investments	1	-	-	-	1
Other Assets	-	-	-	-	318
Nondepreciable Capital Assets	-	-	-	-	2,338
Depreciable Capital Assets, Net	-	-	-	-	32,851
Total Noncurrent Assets	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,508</u>
Total Assets	<u>462</u>	<u>129</u>	<u>2</u>	<u>878</u>	<u>258,096</u>
Liabilities					
Current Liabilities:					
Accounts Payable	-	17	-	878	35,529
Due to Other Funds	-	-	-	-	7,531
Interfund Payable	-	-	-	-	39,890
Unearned Revenue	-	-	-	-	2,414
Obligations Under Securities Lending Program	-	-	-	-	33,882
Other Liabilities	179	-	-	-	234
Claims Payable Due Within One Year	-	-	-	-	20,986
Long-term Liabilities Due Within One Year	-	4	-	-	5,715
Total Current Liabilities	<u>179</u>	<u>21</u>	<u>-</u>	<u>878</u>	<u>146,181</u>
Noncurrent Liabilities:					
Interfund Payable	-	168	-	-	6,568
Claims Payable Due In More Than One Year	-	-	-	-	8,391
Long-term Liabilities Due in More Than One Year	-	-	-	-	17,611
Total Noncurrent Liabilities	<u>-</u>	<u>168</u>	<u>-</u>	<u>-</u>	<u>32,570</u>
Total Liabilities	<u>179</u>	<u>189</u>	<u>-</u>	<u>878</u>	<u>178,751</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	-	-	-	-	29,833
Unrestricted	283	(60)	2	-	49,512
Total Net Assets (Deficit)	<u>\$ 283</u>	<u>\$ (60)</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 79,345</u>



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

For the Fiscal Year Ended June 30, 2006
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
Operating Revenues:				
Charges for Sales and Services	\$ 482,370	\$ 5,375	\$ 184,360	\$ 21,479
Interest, Dividends, Rents, and Other Investment Income	-	-	-	-
Other	25,944	-	162	414
Total Operating Revenues	<u>508,314</u>	<u>5,375</u>	<u>184,522</u>	<u>21,893</u>
Operating Expenses:				
Cost of Sales and Services	292,869	-	-	-
Prizes and Claims	-	4,890	152,289	-
Personal Services	69,627	526	-	4,092
Contractual Services	18,237	433	11,899	1,095
Supplies and Materials	2,451	4	-	13,586
Depreciation and Amortization	4,060	-	-	159
Rent, Insurance, and Other Related Charges	17,369	27	-	395
Interest Expense	-	-	-	-
Non-recurring Cost Estimate Payments to Providers	-	-	-	-
Distribution of On-Line Revenue	-	-	-	-
Other	1,888	6	-	222
Total Operating Expenses	<u>406,501</u>	<u>5,886</u>	<u>164,188</u>	<u>19,549</u>
Operating Income (Loss)	<u>101,813</u>	<u>(511)</u>	<u>20,334</u>	<u>2,344</u>
Nonoperating Revenues (Expenses):				
Interest, Dividends, Rents, and Other Investment Income	47	994	1,652	-
Insurance Recoveries	497	-	-	-
Other	836	(204)	(338)	-
Total Nonoperating Revenues (Expenses)	<u>1,380</u>	<u>790</u>	<u>1,314</u>	<u>-</u>
Income (Loss) Before Transfers	103,193	279	21,648	2,344
Transfers In	34	-	-	-
Transfers Out	(103,224)	(13)	-	-
Special Items	-	-	-	-
Change in Net Assets	3	266	21,648	2,344
Total Net Assets (Deficit), July 1	<u>(7,606)</u>	<u>8,577</u>	<u>18,285</u>	<u>12,980</u>
Total Net Assets (Deficit), June 30	<u>\$ (7,603)</u>	<u>\$ 8,843</u>	<u>\$ 39,933</u>	<u>\$ 15,324</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
\$ 6,462	\$ 6,684	\$ 10,084	\$ 42,828	\$ 14,838	\$ 1,118	\$ 496
-	-	-	-	-	-	-
-	-	-	77	-	7	-
6,462	6,684	10,084	42,905	14,838	1,125	496
-	-	-	-	-	486	256
-	-	-	-	-	-	-
2,092	1,288	9,024	416	1	721	164
553	3,712	1,063	218	1,942	40	12
1,684	-	88	15	-	24	3
225	-	1	-	-	-	3
429	562	892	40	-	-	-
-	-	-	-	-	-	-
-	-	-	42,357	-	-	-
-	-	-	-	11,665	-	-
3	-	116	20	-	-	6
4,986	5,562	11,184	43,066	13,608	1,271	444
1,476	1,122	(1,100)	(161)	1,230	(146)	52
-	-	476	820	-	13	-
-	-	-	-	-	-	-
(20)	(268)	(127)	(169)	-	(14)	(124)
(20)	(268)	349	651	-	(1)	(124)
1,456	854	(751)	490	1,230	(147)	(72)
-	-	-	-	-	25	-
(953)	-	-	(1,000)	(965)	-	-
-	-	-	-	-	-	-
503	854	(751)	(510)	265	(122)	(72)
1,169	(1,890)	7,098	15,022	84	726	247
\$ 1,672	\$ (1,036)	\$ 6,347	\$ 14,512	\$ 349	\$ 604	\$ 175

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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, 2006

(Dollars in Thousands)

	Mental Health Local Funds	Library of Virginia	School for the Deaf and Blind - Staunton	Pocahontas Parkway	Total
Operating Revenues:					
Charges for Sales and Services	\$ 580	\$ 171	\$ 4	\$ 11,680	\$ 788,529
Interest, Dividends, Rents, and Other Investment Income	-	-	-	3,658	3,658
Other	-	-	-	-	26,604
Total Operating Revenues	<u>580</u>	<u>171</u>	<u>4</u>	<u>15,338</u>	<u>818,791</u>
Operating Expenses:					
Cost of Sales and Services	567	89	3	-	294,270
Prizes and Claims	-	-	-	-	157,179
Personal Services	-	142	-	-	88,093
Contractual Services	-	15	-	1,990	41,209
Supplies and Materials	-	5	-	-	17,860
Depreciation and Amortization	-	-	-	10,856	15,304
Rent, Insurance, and Other Related Charges	-	2	-	-	19,716
Interest Expense	-	-	-	26,414	26,414
Non-recurring Cost Estimate Payments to Providers	-	-	-	-	42,357
Distribution of On-Line Revenue	-	-	-	-	11,665
Other	-	6	-	-	2,267
Total Operating Expenses	<u>567</u>	<u>259</u>	<u>3</u>	<u>39,260</u>	<u>716,334</u>
Operating Income (Loss)	<u>13</u>	<u>(88)</u>	<u>1</u>	<u>(23,922)</u>	<u>102,457</u>
Nonoperating Revenues (Expenses):					
Interest, Dividends, Rents, and Other Investment Income	-	-	-	-	4,002
Insurance Recoveries	-	-	-	-	497
Other	-	-	-	-	(428)
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,071</u>
Income (Loss) Before Transfers	13	(88)	1	(23,922)	106,528
Transfers In	-	-	-	-	59
Transfers Out	(10)	-	-	-	(106,165)
Special Items	-	-	-	164,216	164,216
Change in Net Assets	3	(88)	1	140,294	164,638
Total Net Assets (Deficit), July 1	<u>280</u>	<u>28</u>	<u>1</u>	<u>(140,294)</u>	<u>(85,293)</u>
Total Net Assets (Deficit), June 30	<u>\$ 283</u>	<u>\$ (60)</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 79,345</u>



Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2006

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
Cash Flows from Operating Activities:				
Receipts for Sales and Services	\$ 503,092	\$ 5,391	\$ 182,490	\$ 16,782
Receipts from Investments				
Internal Activity-Receipts from Other Funds	-	-	-	4,375
Internal Activity-Payments to Other Funds	-	-	-	-
Payments to Suppliers for Goods and Services	(315,952)	-	-	(14,638)
Payments for Prizes, Claims, and Loss Control	-	(2,571)	(151,926)	-
Payments to Employees	(69,987)	(645)	-	(4,846)
Payments to Providers for Non-recurring Cost Estimates	-	-	-	-
Payments for Interest	-	-	-	-
Other Operating Revenue	4,594	-	84	-
Other Operating Expense	(18,238)	(371)	(11,819)	(1,106)
Net Cash Provided by (Used for) Operating Activities	<u>103,509</u>	<u>1,804</u>	<u>18,829</u>	<u>567</u>
Cash Flows from Noncapital Financing Activities:				
Transfers In From Other Funds	34	-	-	-
Transfers Out to Other Funds	(238,037)	(13)	-	-
Other Noncapital Financing Receipt Activities	174,004	-	-	-
Other Noncapital Financing Disbursement Activities	(30,965)	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(94,964)</u>	<u>(13)</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(5,372)	-	-	-
Payment of Principal and Interest on Bonds and Notes	(2,467)	-	-	-
Proceeds from Sale of Capital Assets	28	-	-	-
Other Capital and Related Financing Activities	336	-	-	-
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>(7,475)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:				
Proceeds from Sales or Maturities of Investments	-	-	-	-
Investment Income on Cash, Cash Equivalents, and Investments	-	791	1,314	-
Net Cash Provided by (Used for) Investing Activities	<u>-</u>	<u>791</u>	<u>1,314</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents				
Cash Equivalents	1,070	2,582	20,143	567
Cash and Cash Equivalents, July 1	<u>928</u>	<u>19,789</u>	<u>25,262</u>	<u>3,923</u>
Cash and Cash Equivalents, June 30	<u>\$ 1,998</u>	<u>\$ 22,371</u>	<u>\$ 45,405</u>	<u>\$ 4,490</u>
Reconciliation of Cash and Cash Equivalents:				
Per the Statement of Net Assets:				
Cash and Cash Equivalents	\$ 2,144	\$ 26,098	\$ 52,970	\$ 4,489
Cash and Travel Advances	160	-	-	1
Less:				
Securities Lending Cash Equivalents	(306)	(3,727)	(7,565)	-
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 1,998</u>	<u>\$ 22,371</u>	<u>\$ 45,405</u>	<u>\$ 4,490</u>

<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>
\$ 6,498	\$ 4,879	\$ 10,085	\$ 43,596	\$ 17,804	\$ 1,174	\$ 497
95	1,521	-	-	-	-	-
(654)	(12)	-	(27)	(14,203)	-	-
(1,592)	(551)	(1,088)	(76)	-	(435)	(258)
-	-	-	-	-	-	-
(2,104)	(1,298)	(8,981)	(450)	-	(710)	(163)
-	-	-	(38,020)	-	-	-
-	-	-	-	-	-	-
-	-	-	77	-	-	-
(527)	(3,629)	(1,069)	(130)	(3,375)	(68)	(19)
<u>1,716</u>	<u>910</u>	<u>(1,053)</u>	<u>4,970</u>	<u>226</u>	<u>(39)</u>	<u>57</u>
-	-	-	-	-	25	-
(953)	-	-	(1,000)	(965)	-	-
-	-	-	-	-	-	-
-	(1,068)	-	-	-	-	(124)
<u>(953)</u>	<u>(1,068)</u>	<u>-</u>	<u>(1,000)</u>	<u>(965)</u>	<u>25</u>	<u>(124)</u>
(18)	-	-	-	-	-	-
(231)	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(249)	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	380	651	-	13	-
-	-	<u>380</u>	<u>651</u>	-	<u>13</u>	-
514	(158)	(673)	4,621	(739)	(1)	(67)
2,889	5,807	9,266	19,379	1,100	601	195
<u>\$ 3,403</u>	<u>\$ 5,649</u>	<u>\$ 8,593</u>	<u>\$ 24,000</u>	<u>\$ 361</u>	<u>\$ 600</u>	<u>\$ 128</u>
\$ 3,403	\$ 5,649	\$ 10,025	\$ 27,999	\$ 361	\$ 595	\$ 128
-	-	-	-	-	5	-
-	-	(1,432)	(3,999)	-	-	-
<u>\$ 3,403</u>	<u>\$ 5,649</u>	<u>\$ 8,593</u>	<u>\$ 24,000</u>	<u>\$ 361</u>	<u>\$ 600</u>	<u>\$ 128</u>

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

For the Fiscal Year Ended June 30, 2006
(Dollars in Thousands)

	Mental Health Local Funds	Library of Virginia	School for the Deaf and Blind - Staunton	Pocahontas Parkway	Total
Cash Flows from Operating Activities:					
Receipts for Sales and Services	\$ 580	\$ 173	\$ 4	\$ 11,676	\$ 804,721
Receipts from Investments	-	-	-	2,143	2,143
Internal Activity-Receipts from Other Funds	-	-	-	-	5,991
Internal Activity-Payments to Other Funds	-	-	-	-	(14,896)
Payments to Suppliers for Goods and Services	(567)	(197)	(3)	-	(335,357)
Payments for Prizes, Claims, and Loss Control	-	-	-	-	(154,497)
Payments to Employees	-	(142)	-	-	(89,326)
Payments to Providers for Non-recurring Cost Estimates	-	-	-	-	(38,020)
Payments for Interest	-	-	-	(9,046)	(9,046)
Other Operating Revenue	-	-	-	-	4,755
Other Operating Expense	-	(14)	-	-	(40,365)
Net Cash Provided by (Used for) Operating Activities	<u>13</u>	<u>(180)</u>	<u>1</u>	<u>4,773</u>	<u>136,103</u>
Cash Flows from Noncapital Financing Activities:					
Transfers In From Other Funds	-	168	-	-	227
Transfers Out to Other Funds	(10)	-	-	-	(240,978)
Other Noncapital Financing Receipt Activities	-	-	-	-	174,004
Other Noncapital Financing Disbursement Activities	-	-	-	(7,890)	(40,047)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(10)</u>	<u>168</u>	<u>-</u>	<u>(7,890)</u>	<u>(106,794)</u>
Cash Flows from Capital and Related Financing Activities:					
Acquisition of Capital Assets	-	-	-	-	(5,390)
Payment of Principal and Interest on Bonds and Notes	-	-	-	(5,300)	(7,998)
Proceeds from Sale of Capital Assets	-	-	-	-	28
Other Capital and Related Financing Activities	-	-	-	-	336
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,300)</u>	<u>(13,024)</u>
Cash Flows from Investing Activities:					
Proceeds from Sales or Maturities of Investments	-	-	-	2,176	2,176
Investment Income on Cash, Cash Equivalents, and Investments	49	-	-	-	3,198
Net Cash Provided by (Used for) Investing Activities	<u>49</u>	<u>-</u>	<u>-</u>	<u>2,176</u>	<u>5,374</u>
Net Increase (Decrease) in Cash and Cash Equivalents					
Cash Equivalents	52	(12)	1	(6,241)	21,659
Cash and Cash Equivalents, July 1	<u>409</u>	<u>12</u>	<u>1</u>	<u>7,119</u>	<u>96,680</u>
Cash and Cash Equivalents, June 30	<u>\$ 461</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 878</u>	<u>\$ 118,339</u>
Reconciliation of Cash and Cash Equivalents					
Per the Statement of Net Assets:					
Cash and Cash Equivalents	\$ 461	\$ -	\$ 2	\$ 878	\$ 135,202
Cash and Travel Advances	-	-	-	-	166
Less:					
Securities Lending Cash Equivalents	-	-	-	-	(17,029)
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 461</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 878</u>	<u>\$ 118,339</u>

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Virginia Industries for the Blind
Reconciliation of Operating Income				
To Net Cash Provided by (Used for)				
Operating Activities:				
Operating Income (Loss)	\$ 101,813	\$ (511)	\$ 20,334	\$ 2,344
Adjustments to Reconcile Operating				
Income to Net Cash Provided by (Used for)				
Operating Activities:				
Depreciation and Amortization	4,060	-	-	159
Accretion of Principal	-	-	-	-
Interest, Dividends, Rents and Other Investment Income	-	-	-	-
Miscellaneous Nonoperating Income	-	-	-	(414)
Other Expenses	-	-	-	-
Change in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(608)	24	(1,948)	(322)
(Increase) Decrease in Inventory	(2,395)	-	-	(810)
(Increase) Decrease in Prepaid Items	(213)	-	-	-
Increase (Decrease) in Accounts Payable	(242)	(61)	81	(409)
Increase (Decrease) in Claims Payable	-	2,337	362	-
Increase (Decrease) in Due to Other Funds	(296)	-	-	-
Increase (Decrease) in Unearned Revenue	(21)	11	-	-
Increase (Decrease) in Other Liabilities	-	-	-	-
Increase (Decrease) in Long-term Liabilities: Due Within One Year	202	(1)	-	119
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	1,209	5	-	(100)
Net Cash Provided by (Used for) Operating Activities	<u>\$ 103,509</u>	<u>\$ 1,804</u>	<u>\$ 18,829</u>	<u>\$ 567</u>
Noncash Investing, Capital, and Financing Activities:				
The following transactions occurred prior to the statement of net assets date:				
Installment Purchases Used to Finance Capital Assets	\$ 1,727	\$ -	\$ -	\$ -
Total Noncash, Investing, Capital, and Financing Activities	<u>\$ 1,727</u>	<u>\$ -</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, 2006
(Dollars in Thousands)

	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board
Reconciliation of Operating Income				
To Net Cash Provided by (Used for)				
Operating Activities:				
Operating Income (Loss)	\$ 1,476	\$ 1,122	\$ (1,100)	\$ (161)
Adjustments to Reconcile Operating				
Income to Net Cash Provided by (Used for)				
Operating Activities:				
Depreciation and Amortization	225	-	1	-
Accretion of Principal	-	-	-	-
Interest, Dividends, Rents, and Other Investment Income	-	-	-	-
Miscellaneous Nonoperating Income	-	-	-	-
Other Expenses	-	-	-	-
Change in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	71	(272)	-	719
(Increase) Decrease in Inventory	(72)	-	-	-
(Increase) Decrease in Prepaid Items	-	-	-	-
Increase (Decrease) in Accounts Payable	(58)	40	(13)	4,401
Increase (Decrease) in Claims Payable	-	-	-	-
Increase (Decrease) in Due to Other Funds	-	-	(18)	-
Increase (Decrease) in Unearned Revenue	60	-	-	-
Increase (Decrease) in Other Liabilities	-	-	-	-
Increase (Decrease) in Long-term Liabilities: Due Within One Year	4	20	17	11
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	10	-	60	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 1,716</u>	<u>\$ 910</u>	<u>\$ (1,053)</u>	<u>\$ 4,970</u>
Noncash Investing, Capital, and Financing Activities:				
The following transactions occurred prior to the statement of net assets date:				
Installment Purchases Used to Finance Capital Assets	\$ -	\$ -	\$ -	\$ -
Total Noncash, Investing, Capital, and Financing Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Virginia Information Providers Network</u>	<u>Virginia Museum of Fine Arts</u>	<u>Science Museum of Virginia</u>	<u>Mental Health Local Funds</u>	<u>Library of Virginia</u>	<u>School for the Deaf and Blind - Staunton</u>	<u>Pocahontas Parkway</u>	<u>Total</u>
\$ 1,230	\$ (146)	\$ 52	\$ 13	\$ (88)	\$ 1	\$ (23,922)	\$ 102,457
-	-	3	-	-	-	10,856	15,304
-	-	-	-	-	-	16,151	16,151
-	-	-	-	-	-	(708)	(708)
-	-	-	-	-	-	(1,555)	(1,969)
-	-	(1)	-	-	-	88	87
2,967	48	(5)	-	1	-	747	1,422
-	40	13	-	(90)	-	-	(3,314)
-	-	1	-	-	-	17	(195)
(61)	10	(8)	-	(6)	-	(108)	3,566
-	-	-	-	-	-	-	2,699
(2,399)	-	-	-	-	-	-	(2,713)
-	-	1	-	-	-	-	51
(1,512)	(4)	-	-	-	-	(81)	(1,597)
-	1	-	-	3	-	-	376
1	12	1	-	-	-	3,288	4,486
<u>\$ 226</u>	<u>\$ (39)</u>	<u>\$ 57</u>	<u>\$ 13</u>	<u>\$ (180)</u>	<u>\$ 1</u>	<u>\$ 4,773</u>	<u>\$ 136,103</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,727
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,727</u>

