

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.

Combining Statement of Net Assets – Nonmajor Enterprise Funds

June 30, 2008

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 2,211	\$ 30,161	\$ 95,309
Investments	456	6,221	19,659
Receivables, Net	3,240	24	17,279
Due From Other Funds	9	-	-
Inventory	43,881	-	-
Prepaid Items	1,613	71	-
Other Assets	160	-	-
Total Current Assets	<u>51,570</u>	<u>36,477</u>	<u>132,247</u>
Noncurrent Assets:			
Investments	-	-	-
Other Assets	137	-	-
Nondepreciable Capital Assets	1,828	-	-
Depreciable Capital Assets, Net	13,288	-	-
Total Noncurrent Assets	<u>15,253</u>	<u>-</u>	<u>-</u>
Total Assets	<u>66,823</u>	<u>36,477</u>	<u>132,247</u>
Liabilities			
Current Liabilities:			
Accounts Payable	17,512	147	6,585
Amounts Due to Other Governments	-	-	-
Due to Other Funds	7,424	-	-
Due to Component Units	-	-	-
Interfund Payable	31,494	-	-
Unearned Revenue	131	889	-
Obligations Under Securities Lending Program	577	7,873	24,878
Other Liabilities	-	-	-
Claims Payable Due Within One Year	-	4,764	19,211
Long-term Liabilities Due Within One Year	3,394	36	-
Total Current Liabilities	<u>60,532</u>	<u>13,709</u>	<u>50,674</u>
Noncurrent Liabilities:			
Interfund Payable	-	-	-
Claims Payable Due in More Than One Year	-	8,483	-
Long-term Liabilities Due in More Than One Year	16,614	145	-
Total Noncurrent Liabilities	<u>16,614</u>	<u>8,628</u>	<u>-</u>
Total Liabilities	<u>77,146</u>	<u>22,337</u>	<u>50,674</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	13,382	-	-
Unrestricted	(23,705)	14,140	81,573
Total Net Assets (Deficit)	<u>\$ (10,323)</u>	<u>\$ 14,140</u>	<u>\$ 81,573</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
\$ 7,321	\$ 5,411	\$ 15,191	\$ 7,660	\$ 21,750	\$ 474	\$ 204
-	-	-	1,580	4,492	-	-
687	153	5,965	-	7,639	56	-
-	185	1,892	-	385	-	-
3,051	71	-	-	-	259	79
-	-	-	-	-	-	-
-	-	-	-	-	5	-
11,059	5,820	23,048	9,240	34,266	794	283
-	-	-	-	-	-	-
-	-	-	-	-	-	-
401	-	-	-	-	-	-
5,693	399	336	-	-	-	2
6,094	399	336	-	-	-	2
17,153	6,219	23,384	9,240	34,266	794	285
942	236	3,869	4	6,586	10	9
-	-	-	-	5,158	-	-
7	52	195	970	8	-	-
-	-	2,373	-	-	-	-
-	-	-	-	-	-	-
-	2,110	-	-	-	-	1
-	-	-	1,999	5,684	-	-
-	-	-	-	-	79	-
-	-	-	-	-	-	-
158	114	83	467	28	10	-
1,107	2,512	6,520	3,440	17,464	99	10
-	-	-	-	-	-	-
-	-	-	-	-	-	-
549	464	325	1,630	307	164	41
549	464	325	1,630	307	164	41
1,656	2,976	6,845	5,070	17,771	263	51
6,094	399	336	-	-	-	2
9,403	2,844	16,203	4,170	16,495	531	232
\$ 15,497	\$ 3,243	\$ 16,539	\$ 4,170	\$ 16,495	\$ 531	\$ 234

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

June 30, 2008

(Dollars in Thousands)

	Mental Health Local Funds	Library of Virginia	Total
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 505	\$ -	\$ 186,197
Investments	-	-	32,408
Receivables, Net	-	10	35,053
Due From Other Funds	-	-	2,471
Inventory	-	264	47,605
Prepaid Items	-	-	1,684
Other Assets	-	-	165
Total Current Assets	<u>505</u>	<u>274</u>	<u>305,583</u>
Noncurrent Assets:			
Investments	1	-	1
Other Assets	-	-	137
Nondepreciable Capital Assets	-	-	2,229
Depreciable Capital Assets, Net	-	-	19,718
Total Noncurrent Assets	<u>1</u>	<u>-</u>	<u>22,085</u>
Total Assets	<u>506</u>	<u>274</u>	<u>327,668</u>
Liabilities			
Current Liabilities:			
Accounts Payable	-	18	35,918
Amounts Due to Other Governments	-	-	5,158
Due to Other Funds	-	-	8,656
Due to Component Units	-	-	2,373
Interfund Payable	-	-	31,494
Unearned Revenue	-	-	3,131
Obligations Under Securities Lending Program	-	-	41,011
Other Liabilities	179	-	258
Claims Payable Due Within One Year	-	-	23,975
Long-term Liabilities Due Within One Year	-	4	4,294
Total Current Liabilities	<u>179</u>	<u>22</u>	<u>156,268</u>
Noncurrent Liabilities:			
Interfund Payable	-	394	394
Claims Payable Due in More Than One Year	-	-	8,483
Long-term Liabilities Due in More Than One Year	-	20	20,259
Total Noncurrent Liabilities	<u>-</u>	<u>414</u>	<u>29,136</u>
Total Liabilities	<u>179</u>	<u>436</u>	<u>185,404</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	-	-	20,213
Unrestricted	327	(162)	122,051
Total Net Assets (Deficit)	<u>\$ 327</u>	<u>\$ (162)</u>	<u>\$ 142,264</u>



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

For the Fiscal Year Ended June 30, 2008
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Operating Revenues			
Charges for Sales and Services	\$ 538,682	\$ 5,286	\$ 211,034
Other	26,995	-	165
Total Operating Revenues	565,677	5,286	211,199
Operating Expenses			
Cost of Sales and Services	319,577	-	-
Prizes and Claims	-	4,313	185,117
Personal Services	80,292	699	-
Contractual Services	20,413	523	16,215
Supplies and Materials	2,381	5	-
Depreciation and Amortization	8,341	-	-
Rent, Insurance, and Other Related Charges	21,132	35	-
Non-recurring Cost Estimate Payments to Providers	-	-	-
Other	2,055	4	-
Total Operating Expenses	454,191	5,579	201,332
Operating Income (Loss)	111,486	(293)	9,867
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	501	1,830	5,163
Other	(549)	(358)	(986)
Total Nonoperating Revenues (Expenses)	(48)	1,472	4,177
Income (Loss) Before Transfers	111,438	1,179	14,044
Transfers In	39	-	-
Transfers Out	(113,394)	-	-
Change in Net Assets	(1,917)	1,179	14,044
Total Net Assets (Deficit), July 1	(8,406)	12,961	67,529
Total Net Assets (Deficit), June 30	\$ (10,323)	\$ 14,140	\$ 81,573

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
\$ 23,572	\$ 8,073	\$ 25,842	\$ 9,836	\$ 50,462	\$ 1,418	\$ 539
-	-	-	1	-	32	39
23,572	8,073	25,842	9,837	50,462	1,450	578
-	-	-	-	-	594	254
-	-	-	-	-	-	-
4,853	2,447	1,808	9,473	1,079	776	204
323	613	12,747	702	538	60	2
18,459	1,946	10	86	19	26	3
149	200	77	-	-	-	4
470	563	434	1,250	4	-	-
-	-	-	-	47,804	-	-
107	79	2,598	106	17	-	21
24,361	5,848	17,674	11,617	49,461	1,456	488
(789)	2,225	8,168	(1,780)	1,001	(6)	90
-	-	-	378	630	13	-
-	-	(274)	(89)	(143)	-	(70)
-	-	(274)	289	487	13	(70)
(789)	2,225	7,894	(1,491)	1,488	7	20
171	-	-	-	-	-	-
-	(953)	-	-	(1,971)	(30)	-
(618)	1,272	7,894	(1,491)	(483)	(23)	20
16,115	1,971	8,645	5,661	16,978	554	214
\$ 15,497	\$ 3,243	\$ 16,539	\$ 4,170	\$ 16,495	\$ 531	\$ 234

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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, 2008
(Dollars in Thousands)

	Mental Health Local Funds	Library of Virginia	Total
Operating Revenues			
Charges for Sales and Services	\$ 513	\$ 325	\$ 875,582
Other	-	-	27,232
Total Operating Revenues	513	325	902,814
Operating Expenses			
Cost of Sales and Services	472	103	321,000
Prizes and Claims	-	-	189,430
Personal Services	-	136	101,767
Contractual Services	-	24	52,160
Supplies and Materials	-	10	22,945
Depreciation and Amortization	-	-	8,771
Rent, Insurance, and Other Related Charges	-	-	23,888
Non-recurring Cost Estimate Payments to Providers	-	-	47,804
Other	-	-	4,987
Total Operating Expenses	472	273	772,752
Operating Income (Loss)	41	52	130,062
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	-	-	8,515
Other	-	-	(2,469)
Total Nonoperating Revenues (Expenses)	-	-	6,046
Income (Loss) Before Transfers	41	52	136,108
Transfers In	-	-	210
Transfers Out	(8)	-	(116,356)
Change in Net Assets	33	52	19,962
Total Net Assets (Deficit), July 1	294	(214)	122,302
Total Net Assets (Deficit), June 30	\$ 327	\$ (162)	\$ 142,264



Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2008

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 559,857	\$ 5,640	\$ 211,572
Internal Activity-Receipts from Other Funds	-	-	-
Internal Activity-Payments to Other Funds	-	-	-
Payments to Suppliers for Goods and Services	(356,884)	-	-
Payments for Contractual Services	(20,413)	(465)	(16,199)
Payments for Prizes, Claims, and Loss Control	-	(3,812)	(181,916)
Payments to Employees	(78,443)	(804)	-
Payments to Providers for Non-recurring Cost Estimates	-	-	-
Other Operating Revenue	7,888	-	155
Other Operating Expense	-	-	-
Net Cash Provided by (Used for) Operating Activities	<u>112,005</u>	<u>559</u>	<u>13,612</u>
Cash Flows from Noncapital Financing Activities			
Transfers In From Other Funds	39	-	-
Transfers Out to Other Funds	(263,179)	-	-
Other Noncapital Financing Receipt Activities	181,393	-	-
Other Noncapital Financing Disbursement Activities	(28,623)	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(110,370)</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(619)	-	-
Payment of Principal and Interest on Bonds and Notes	(1,024)	-	-
Proceeds from Sale of Capital Assets	11	-	-
Other Capital and Related Financing Activities	-	-	-
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>(1,632)</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities			
Investment Income on Cash, Cash Equivalents, and Investments	-	1,472	4,177
Net Cash Provided by (Used for) Investing Activities	<u>-</u>	<u>1,472</u>	<u>4,177</u>
Net Increase (Decrease) in Cash and Cash Equivalents			
Cash Equivalents	3	2,031	17,789
Cash and Cash Equivalents, July 1	<u>2,247</u>	<u>26,478</u>	<u>72,301</u>
Cash and Cash Equivalents, June 30	<u>\$ 2,250</u>	<u>\$ 28,509</u>	<u>\$ 90,090</u>
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Assets:			
Cash and Cash Equivalents	\$ 2,211	\$ 30,161	\$ 95,309
Cash and Travel Advances	160	-	-
Less:			
Securities Lending Cash Equivalents	(121)	(1,652)	(5,219)
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 2,250</u>	<u>\$ 28,509</u>	<u>\$ 90,090</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
\$ 19,398	\$ 7,859	\$ 15,182	\$ 9,837	\$ 48,200	\$ 1,510	\$ 540
4,345	44	13,056	-	-	-	-
-	(88)	(399)	-	(3,765)	-	-
(17,240)	(2,633)	(7)	(1,359)	(43)	(606)	(265)
(323)	(535)	(12,721)	(773)	(398)	(59)	-
-	-	-	-	-	-	-
(4,755)	(2,404)	(1,731)	(9,404)	(902)	(758)	(199)
-	-	-	-	(41,670)	-	-
37	-	-	-	-	-	44
(470)	(24)	(1)	-	-	(26)	(26)
992	2,219	13,379	(1,699)	1,422	61	94
171	-	-	-	-	-	-
-	(952)	-	-	(1,971)	(30)	-
-	-	-	-	-	-	-
-	-	(6,674)	-	-	-	(70)
171	(952)	(6,674)	-	(1,971)	(30)	(70)
(203)	-	(414)	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	(385)	-	-
(203)	-	(414)	-	(385)	-	-
-	-	-	289	487	13	-
-	-	-	289	487	13	-
960	1,267	6,291	(1,410)	(447)	44	24
6,361	4,144	8,900	8,651	21,005	435	180
\$ 7,321	\$ 5,411	\$ 15,191	\$ 7,241	\$ 20,558	\$ 479	\$ 204
\$ 7,321	\$ 5,411	\$ 15,191	\$ 7,660	\$ 21,750	\$ 474	\$ 204
-	-	-	-	-	5	-
-	-	-	(419)	(1,192)	-	-
\$ 7,321	\$ 5,411	\$ 15,191	\$ 7,241	\$ 20,558	\$ 479	\$ 204

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

For the Fiscal Year Ended June 30, 2008
(Dollars in Thousands)

	Mental Health Local Funds	Library of Virginia	Total
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 513	\$ 319	\$ 880,427
Internal Activity-Receipts from Other Funds	-	-	17,445
Internal Activity-Payments to Other Funds	-	-	(4,252)
Payments to Suppliers for Goods and Services	(472)	(200)	(379,709)
Payments for Contractual Services	-	(23)	(51,909)
Payments for Prizes, Claims, and Loss Control	-	-	(185,728)
Payments to Employees	-	(145)	(99,545)
Payments to Providers for Non-recurring Cost Estimates	-	-	(41,670)
Other Operating Revenue	-	-	8,124
Other Operating Expense	-	(10)	(557)
Net Cash Provided by (Used for) Operating Activities	<u>41</u>	<u>(59)</u>	<u>142,626</u>
Cash Flows from Noncapital Financing Activities			
Transfers In From Other Funds	-	59	269
Transfers Out to Other Funds	(8)	-	(266,140)
Other Noncapital Financing Receipt Activities	-	-	181,393
Other Noncapital Financing Disbursement Activities	-	-	(35,367)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(8)</u>	<u>59</u>	<u>(119,845)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	-	-	(1,236)
Payment of Principal and Interest on Bonds and Notes	-	-	(1,024)
Proceeds from Sale of Capital Assets	-	-	11
Other Capital and Related Financing Activities	-	-	(385)
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(2,634)</u>
Cash Flows from Investing Activities			
Investment Income on Cash, Cash Equivalents, and Investments	-	-	6,438
Net Cash Provided by (Used for) Investing Activities	<u>-</u>	<u>-</u>	<u>6,438</u>
Net Increase (Decrease) in Cash and Cash Equivalents			
Cash and Cash Equivalents, July 1	472	-	151,174
Cash and Cash Equivalents, June 30	<u>\$ 505</u>	<u>\$ -</u>	<u>\$ 177,759</u>
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Assets:			
Cash and Cash Equivalents	\$ 505	\$ -	\$ 186,197
Cash and Travel Advances	-	-	165
Less:			
Securities Lending Cash Equivalents	-	-	(8,603)
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 505</u>	<u>\$ -</u>	<u>\$ 177,759</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)	\$ 111,486	\$ (293)	\$ 9,867
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation and Amortization	8,341	-	-
Other Expenses	-	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	2,158	(8)	529
(Increase) Decrease in Due From Other Funds	(9)	-	-
(Increase) Decrease in Other Assets	-	-	-
(Increase) Decrease in Inventory	(1,300)	-	-
(Increase) Decrease in Prepaid Items	(343)	(71)	-
Increase (Decrease) in Accounts Payable	(10,077)	(3)	554
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	1	-	-
Increase (Decrease) in Due to Component Units	-	-	-
Increase (Decrease) in Unearned Revenue	(81)	349	-
Increase (Decrease) in Other Liabilities	-	-	-
Increase (Decrease) in Claims Payable: Due Within One Year	-	(312)	2,662
Increase (Decrease) in Claims Payable: Due in More Than One Year	-	858	-
Increase (Decrease) in Long-term Liabilities: Due Within One Year	151	(4)	-
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	1,678	43	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 112,005</u>	<u>\$ 559</u>	<u>\$ 13,612</u>

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

For the Fiscal Year Ended June 30, 2008
(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)	\$ (789)	\$ 2,225	\$ 8,168
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation and Amortization	149	200	77
Other Expenses	-	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(96)	(59)	(1,711)
(Increase) Decrease in Due From Other Funds	-	(185)	1,771
(Increase) Decrease in Other Assets	1,219	-	-
(Increase) Decrease in Inventory	384	(6)	-
(Increase) Decrease in Prepaid Items	-	-	-
Increase (Decrease) in Accounts Payable	28	23	2,452
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	7	35	182
Increase (Decrease) in Due to Component Units	-	-	2,373
Increase (Decrease) in Unearned Revenue	-	(54)	-
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	(4)	(18)	8
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	94	58	59
Net Cash Provided by (Used for) Operating Activities	<u>\$ 992</u>	<u>\$ 2,219</u>	<u>\$ 13,379</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
\$ (1,780)	\$ 1,001	\$ (6)	\$ 90	\$ 41	\$ 52	\$ 130,062
-	-	-	4	-	-	8,771
-	-	-	-	-	1	1
-	(2,262)	60	1	-	(6)	(1,394)
-	-	-	-	-	-	1,577
-	-	-	5	-	-	1,224
-	-	16	(13)	-	(86)	(1,005)
-	-	-	-	-	-	(414)
(6)	4,921	(28)	2	-	(19)	(2,153)
-	(2,451)	-	-	-	-	(2,451)
(226)	9	-	-	-	-	8
-	-	-	-	-	-	2,373
-	-	-	-	-	-	214
-	-	1	-	-	-	1
-	-	-	-	-	-	2,350
-	-	-	-	-	-	858
25	6	-	-	-	(2)	162
288	198	18	5	-	1	2,442
<u>\$ (1,699)</u>	<u>\$ 1,422</u>	<u>\$ 61</u>	<u>\$ 94</u>	<u>\$ 41</u>	<u>\$ (59)</u>	<u>\$ 142,626</u>

