

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.

Library of Virginia accounts for book shop activities. The book shop operations transferred to the Library of Virginia Foundation (nonmajor component unit) during the fiscal year.

Combining Statement of Net Assets – Nonmajor Enterprise Funds

June 30, 2010

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 2,507	\$ 34,731	\$ 109,165
Investments	211	2,994	9,410
Receivables, Net	3,794	-	21,716
Due From Other Funds	-	-	-
Inventory	46,091	-	-
Prepaid Items	1,667	27	-
Other Assets	160	-	-
Total Current Assets	<u>54,430</u>	<u>37,752</u>	<u>140,291</u>
Noncurrent Assets:			
Investments	-	-	-
Nondepreciable Capital Assets	7,147	-	-
Depreciable Capital Assets, Net	5,231	-	-
Total Noncurrent Assets	<u>12,378</u>	<u>-</u>	<u>-</u>
Total Assets	<u>66,808</u>	<u>37,752</u>	<u>140,291</u>
Liabilities			
Current Liabilities:			
Accounts Payable	18,431	74	4,816
Amounts Due to Other Governments	-	-	-
Due to Other Funds	6,161	6	-
Due to External Parties (Fiduciary Funds)	737	22	-
Interfund Payable	32,781	-	-
Unearned Revenue	161	529	-
Obligations Under Securities Lending Program	602	8,548	26,869
Other Liabilities	-	-	-
Claims Payable Due Within One Year	-	4,939	22,874
Long-term Liabilities Due Within One Year	2,797	19	-
Total Current Liabilities	<u>61,670</u>	<u>14,137</u>	<u>54,559</u>
Noncurrent Liabilities:			
Claims Payable Due in More Than One Year	-	10,350	-
Long-term Liabilities Due in More Than One Year	21,747	240	-
Total Noncurrent Liabilities	<u>21,747</u>	<u>10,590</u>	<u>-</u>
Total Liabilities	<u>83,417</u>	<u>24,727</u>	<u>54,559</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	12,191	-	-
Unrestricted	(28,800)	13,025	85,732
Total Net Assets (Deficit)	<u>\$ (16,609)</u>	<u>\$ 13,025</u>	<u>\$ 85,732</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
\$ 9,272	\$ 4,661	\$ 21,923	\$ 5,613	\$ 11,298	\$ 647	\$ 102
-	-	-	-	-	-	-
936	214	4,378	2	4,713	241	-
-	-	6	-	-	-	-
3,716	27	-	-	-	571	77
-	-	-	-	-	2	-
1	-	-	-	-	7	-
<u>13,925</u>	<u>4,902</u>	<u>26,307</u>	<u>5,615</u>	<u>16,011</u>	<u>1,468</u>	<u>179</u>
-	-	-	-	-	-	-
2,120	116	-	-	-	-	-
5,984	1,297	245	-	-	-	-
<u>8,104</u>	<u>1,413</u>	<u>245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>22,029</u>	<u>6,315</u>	<u>26,552</u>	<u>5,615</u>	<u>16,011</u>	<u>1,468</u>	<u>179</u>
1,256	177	1,361	334	1,130	138	-
-	-	-	-	14,864	-	-
74	169	289	643	4	-	6
10	34	35	97	15	-	-
-	-	-	-	-	-	-
-	1,769	-	-	-	-	1
-	-	-	-	-	-	-
-	-	-	-	-	149	-
-	-	-	-	-	-	-
202	142	134	515	26	10	-
<u>1,542</u>	<u>2,291</u>	<u>1,819</u>	<u>1,589</u>	<u>16,039</u>	<u>297</u>	<u>7</u>
-	-	-	-	-	-	-
1,033	790	769	2,475	407	198	56
<u>1,033</u>	<u>790</u>	<u>769</u>	<u>2,475</u>	<u>407</u>	<u>198</u>	<u>56</u>
2,575	3,081	2,588	4,064	16,446	495	63
8,104	1,413	245	-	-	-	-
11,350	1,821	23,719	1,551	(435)	973	116
<u>\$ 19,454</u>	<u>\$ 3,234</u>	<u>\$ 23,964</u>	<u>\$ 1,551</u>	<u>\$ (435)</u>	<u>\$ 973</u>	<u>\$ 116</u>

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

June 30, 2010

(Dollars in Thousands)

	Behavioral Health Local Funds	Library of Virginia	Total
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 453	\$ -	\$ 200,372
Investments	-	-	12,615
Receivables, Net	-	-	35,994
Due From Other Funds	-	-	6
Inventory	-	-	50,482
Prepaid Items	-	-	1,696
Other Assets	-	-	168
Total Current Assets	453	-	301,333
Noncurrent Assets:			
Investments	1	-	1
Nondepreciable Capital Assets	-	-	9,383
Depreciable Capital Assets, Net	-	-	12,757
Total Noncurrent Assets	1	-	22,141
Total Assets	454	-	323,474
Liabilities			
Current Liabilities:			
Accounts Payable	-	-	27,717
Amounts Due to Other Governments	-	-	14,864
Due to Other Funds	-	-	7,352
Due to External Parties (Fiduciary Funds)	-	-	950
Interfund Payable	-	-	32,781
Unearned Revenue	-	-	2,460
Obligations Under Securities Lending Program	-	-	36,019
Other Liabilities	179	-	328
Claims Payable Due Within One Year	-	-	27,813
Long-term Liabilities Due Within One Year	-	-	3,845
Total Current Liabilities	179	-	154,129
Noncurrent Liabilities:			
Claims Payable Due in More Than One Year	-	-	10,350
Long-term Liabilities Due in More Than One Year	-	-	27,715
Total Noncurrent Liabilities	-	-	38,065
Total Liabilities	179	-	192,194
Net Assets			
Invested in Capital Assets, Net of Related Debt	-	-	21,953
Unrestricted	275	-	109,327
Total Net Assets (Deficit)	\$ 275	\$ -	\$ 131,280



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

For the Fiscal Year Ended June 30, 2010
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Operating Revenues			
Charges for Sales and Services	\$ 566,562	\$ 5,260	\$ 240,305
Other	18,091	-	-
Total Operating Revenues	584,653	5,260	240,305
Operating Expenses			
Cost of Sales and Services	331,900	-	-
Prizes and Claims	-	5,740	215,376
Personal Services	83,189	740	-
Contractual Services	21,773	592	15,936
Supplies and Materials	2,343	2	-
Depreciation	2,948	-	-
Rent, Insurance, and Other Related Charges	23,840	37	-
Non-recurring Cost Estimate Payments to Providers	-	-	-
Other	2,388	3	-
Total Operating Expenses	468,381	7,114	231,312
Operating Income (Loss)	116,272	(1,854)	8,993
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	209	234	660
Other	9,901	(9)	(26)
Total Nonoperating Revenues (Expenses)	10,110	225	634
Income (Loss) Before Transfers	126,382	(1,629)	9,627
Transfers In	18	-	-
Transfers Out	(130,444)	(2)	-
Change in Net Assets	(4,044)	(1,631)	9,627
Total Net Assets (Deficit), July 1	(12,565)	14,656	76,105
Total Net Assets (Deficit), June 30	\$ (16,609)	\$ 13,025	\$ 85,732

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
\$ 29,443	\$ 7,007	\$ 17,144	\$ 9,521	\$ 52,970	\$ 1,675	\$ 454
3	-	-	-	-	11	-
29,446	7,007	17,144	9,521	52,970	1,686	454
-	-	-	-	-	618	208
-	-	-	-	-	-	-
5,605	2,708	3,057	8,955	1,243	690	166
922	534	14,129	636	460	42	3
19,665	1,849	1	81	6	37	6
220	242	46	-	-	-	-
1,053	656	1,215	459	4	-	-
-	-	-	-	46,020	-	-
140	20	28	37	11	-	20
27,605	6,009	18,476	10,168	47,744	1,387	403
1,841	998	(1,332)	(647)	5,226	299	51
-	-	-	-	-	1	-
-	-	-	-	46	-	(90)
-	-	-	-	46	1	(90)
1,841	998	(1,332)	(647)	5,272	300	(39)
1,635	-	-	-	-	411	-
(1)	(1,458)	(18)	(157)	(13,450)	(126)	-
3,475	(460)	(1,350)	(804)	(8,178)	585	(39)
15,979	3,694	25,314	2,355	7,743	388	155
\$ 19,454	\$ 3,234	\$ 23,964	\$ 1,551	\$ (435)	\$ 973	\$ 116

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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, 2010
(Dollars in Thousands)

	Behavioral Health Local Funds	Library of Virginia	Total
Operating Revenues			
Charges for Sales and Services	\$ 455	\$ 69	\$ 930,865
Other	-	-	18,105
Total Operating Revenues	455	69	948,970
Operating Expenses			
Cost of Sales and Services	481	173	333,380
Prizes and Claims	-	-	221,116
Personal Services	-	-	106,353
Contractual Services	-	1	55,028
Supplies and Materials	-	-	23,990
Depreciation	-	-	3,456
Rent, Insurance, and Other Related Charges	-	-	27,264
Non-recurring Cost Estimate Payments to Providers	-	-	46,020
Other	-	-	2,647
Total Operating Expenses	481	174	819,254
Operating Income (Loss)	(26)	(105)	129,716
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	-	-	1,104
Other	-	-	9,822
Total Nonoperating Revenues (Expenses)	-	-	10,926
Income (Loss) Before Transfers	(26)	(105)	140,642
Transfers In	-	384	2,448
Transfers Out	(3)	-	(145,659)
Change in Net Assets	(29)	279	(2,569)
Total Net Assets (Deficit), July 1	304	(279)	133,849
Total Net Assets (Deficit), June 30	\$ 275	\$ -	\$ 131,280



Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2010
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 578,191	\$ 5,096	\$ 237,956
Internal Activity-Receipts from Other Funds	-	-	-
Internal Activity-Payments to Other Funds	-	-	-
Payments to Suppliers for Goods and Services	(358,408)	-	-
Payments for Contractual Services	(21,773)	(452)	(15,972)
Payments for Prizes, Claims, and Loss Control	-	(4,172)	(222,006)
Payments to Employees	(80,152)	(790)	-
Payments to Providers for Non-recurring Cost Estimates	-	-	-
Other Operating Revenue	6,250	-	81
Other Operating Expense	-	-	-
Net Cash Provided by (Used for) Operating Activities	<u>124,108</u>	<u>(318)</u>	<u>59</u>
Cash Flows from Noncapital Financing Activities			
Transfers In From Other Funds	18	-	-
Transfers Out to Other Funds	(290,622)	(2)	-
Other Noncapital Financing Receipt Activities	201,733	-	-
Other Noncapital Financing Disbursement Activities	(28,110)	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(116,981)</u>	<u>(2)</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(6,318)	-	-
Payment of Principal and Interest on Bonds and Notes	(797)	-	-
Proceeds from Sale of Capital Assets	21	-	-
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>(7,094)</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities			
Investment Income on Cash, Cash Equivalents, and Investments	13	225	633
Net Cash Provided by (Used for) Investing Activities	<u>13</u>	<u>225</u>	<u>633</u>
Net Increase (Decrease) in Cash and Cash Equivalents	46	(95)	692
Cash and Cash Equivalents, July 1	<u>2,230</u>	<u>29,271</u>	<u>91,014</u>
Cash and Cash Equivalents, June 30	<u>\$ 2,276</u>	<u>\$ 29,176</u>	<u>\$ 91,706</u>
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Assets:			
Cash and Cash Equivalents	\$ 2,507	\$ 34,731	\$ 109,165
Cash and Travel Advances	160	-	-
Less:			
Securities Lending Cash Equivalents	(391)	(5,555)	(17,459)
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 2,276</u>	<u>\$ 29,176</u>	<u>\$ 91,706</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
\$ 25,194	\$ 7,689	\$ 12,827	\$ 9,519	\$ 53,118	\$ 1,482	\$ 453
4,356	35	6,996	-	-	-	-
-	(667)	(1,213)	-	(916)	-	-
(21,326)	(1,745)	(1)	(666)	(18)	(817)	(207)
(882)	(464)	(14,263)	(731)	(171)	(9)	-
-	-	-	-	-	-	-
(4,946)	(2,452)	(2,543)	(7,979)	(1,145)	(686)	(162)
-	-	-	-	(41,761)	-	-
3	-	-	-	45	-	-
(140)	(2)	(14)	-	-	-	(26)
2,259	2,394	1,789	143	9,152	(30)	58
1,635	-	-	-	-	410	-
(1)	(1,458)	(18)	(157)	(13,450)	(126)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(90)
1,634	(1,458)	(18)	(157)	(13,450)	284	(90)
(2,335)	(1,421)	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(2,335)	(1,421)	-	-	-	-	-
-	-	-	-	-	1	-
-	-	-	-	-	1	-
1,558	(485)	1,771	(14)	(4,298)	255	(32)
7,715	5,146	20,152	5,627	15,596	399	134
\$ 9,273	\$ 4,661	\$ 21,923	\$ 5,613	\$ 11,298	\$ 654	\$ 102
\$ 9,272	\$ 4,661	\$ 21,923	\$ 5,613	\$ 11,298	\$ 647	\$ 102
1	-	-	-	-	7	-
-	-	-	-	-	-	-
\$ 9,273	\$ 4,661	\$ 21,923	\$ 5,613	\$ 11,298	\$ 654	\$ 102

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Combining Statement of Cash Flows – Nonmajor Enterprise Funds (Continued from previous page)For the Fiscal Year Ended June 30, 2010
(Dollars in Thousands)

	Behavioral Health Local Funds	Library of Virginia	Total
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 455	\$ 72	\$ 932,052
Internal Activity-Receipts from Other Funds	-	-	11,387
Internal Activity-Payments to Other Funds	-	-	(2,796)
Payments to Suppliers for Goods and Services	(481)	(9)	(383,678)
Payments for Contractual Services	-	(3)	(54,720)
Payments for Prizes, Claims, and Loss Control	-	-	(226,178)
Payments to Employees	-	(19)	(100,874)
Payments to Providers for Non-recurring Cost Estimates	-	-	(41,761)
Other Operating Revenue	-	1	6,380
Other Operating Expense	-	-	(182)
Net Cash Provided by (Used for) Operating Activities	(26)	42	139,630
Cash Flows from Noncapital Financing Activities			
Transfers In From Other Funds	-	-	2,063
Transfers Out to Other Funds	(3)	(42)	(305,879)
Other Noncapital Financing Receipt Activities	-	-	201,733
Other Noncapital Financing Disbursement Activities	-	-	(28,200)
Net Cash Provided by (Used for) Noncapital Financing Activities	(3)	(42)	(130,283)
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	-	-	(10,074)
Payment of Principal and Interest on Bonds and Notes	-	-	(797)
Proceeds from Sale of Capital Assets	-	-	21
Net Cash Provided By (Used for) Capital and Related Financing Activities	-	-	(10,850)
Cash Flows from Investing Activities			
Investment Income on Cash, Cash Equivalents, and Investments	-	-	872
Net Cash Provided by (Used for) Investing Activities	-	-	872
Net Increase (Decrease) in Cash and Cash Equivalents			
Cash Equivalents	(29)	-	(631)
Cash and Cash Equivalents, July 1	482	-	177,766
Cash and Cash Equivalents, June 30	\$ 453	\$ -	\$ 177,135
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Assets:			
Cash and Cash Equivalents	\$ 453	\$ -	\$ 200,372
Cash and Travel Advances	-	-	168
Less:			
Securities Lending Cash Equivalents	-	-	(23,405)
Cash and Cash Equivalents per the Statement of Cash Flows	\$ 453	\$ -	\$ 177,135

	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)	\$ 116,272	\$ (1,854)	\$ 8,993
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation	2,948	-	-
Miscellaneous Nonoperating Income	-	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(101)	38	(3,034)
(Increase) Decrease in Due From Other Funds	-	-	-
(Increase) Decrease in Inventory	(177)	-	-
(Increase) Decrease in Prepaid Items	236	43	-
Increase (Decrease) in Accounts Payable	(101)	(60)	(5,167)
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	341	6	-
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	737	22	-
Increase (Decrease) in Interfund Payables	59	-	-
Increase (Decrease) in Unearned Revenue	(110)	(202)	-
Increase (Decrease) in Other Liabilities	-	-	-
Increase (Decrease) in Claims Payable: Due Within One Year	-	394	(733)
Increase (Decrease) in Claims Payable: Due in More Than One Year	-	1,235	-
Increase (Decrease) in Long-term Liabilities: Due Within One Year	71	(1)	-
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	3,933	61	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 124,108</u>	<u>\$ (318)</u>	<u>\$ 59</u>

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

For the Fiscal Year Ended June 30, 2010
(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)	\$ 1,841	\$ 998	\$ (1,332)
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation	220	242	46
Miscellaneous Nonoperating Income	-	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	107	(22)	1,442
(Increase) Decrease in Due From Other Funds	-	95	1,297
(Increase) Decrease in Inventory	(115)	7	-
(Increase) Decrease in Prepaid Items	47	-	-
Increase (Decrease) in Accounts Payable	(326)	(85)	(246)
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	64	95	150
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	10	34	35
Increase (Decrease) in Interfund Payables	-	-	-
Increase (Decrease) in Unearned Revenue	-	713	(32)
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	16	25	59
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	395	292	370
Net Cash Provided by (Used for) Operating Activities	<u>\$ 2,259</u>	<u>\$ 2,394</u>	<u>\$ 1,789</u>

Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts	Science Museum of Virginia	Behavioral Health Local Funds	Library of Virginia	Total
\$ (647)	\$ 5,226	\$ 299	\$ 51	\$ (26)	\$ (105)	\$ 129,716
-	-	-	-	-	-	3,456
-	45	-	-	-	-	45
(2)	148	(204)	-	-	4	(1,624)
-	-	-	-	-	-	1,392
-	-	(344)	1	-	177	(451)
-	-	11	-	-	-	337
(98)	(449)	117	(6)	-	(8)	(6,429)
-	4,754	-	-	-	-	4,754
260	(687)	-	5	-	-	234
97	15	-	-	-	-	950
-	-	-	-	-	-	59
-	-	-	-	-	-	369
-	-	81	-	-	-	81
-	-	-	-	-	-	(339)
-	-	-	-	-	-	1,235
9	(1)	-	-	-	(3)	175
524	101	10	7	-	(23)	5,670
\$ 143	\$ 9,152	\$ (30)	\$ 58	\$ (26)	\$ 42	\$ 139,630

