

## 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.

**Route 460 Funding Corporation of Virginia (Corporation)** accounts for the development, design, construction, financing, maintenance, tolling and operation of the Route 460 Corridor Improvements Project. The Corporation is a blended component unit of the Department of Transportation (Primary Government). The planned collection of tolls upon project completion served as the security for the outstanding debt issued to construct the facility. As further discussed in Note 31, the Corporation's continued operations will cease during fiscal year 2016.

**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 Fund Net Position – Nonmajor Enterprise Funds

June 30, 2015

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
<b>Assets and Deferred Outflows of Resources</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 1,120	\$ 23,399	\$ 95,997
Investments	2	-	128
Receivables, Net	4,361	-	33,111
Due From Other Funds	-	-	-
Inventory	61,565	-	-
Prepaid Items	1,047	1	-
Other Assets	200	-	-
Restricted Cash and Cash Equivalents	-	-	-
Restricted Investments	-	-	-
Total Current Assets	<u>68,295</u>	<u>23,400</u>	<u>129,236</u>
<b>Noncurrent Assets:</b>			
Investments	-	-	-
Nondepreciable Capital Assets	5,068	-	-
Depreciable Capital Assets, Net	6,555	64	-
Total Noncurrent Assets	<u>11,623</u>	<u>64</u>	<u>-</u>
Total Assets	<u>79,918</u>	<u>23,464</u>	<u>129,236</u>
<b>Deferred Outflows of Resources</b>			
Total Assets and Deferred Outflows of Resources	<u>87,190</u>	<u>23,553</u>	<u>129,236</u>
<b>Liabilities and Deferred Inflows of Resources</b>			
<b>Current Liabilities:</b>			
Accounts Payable	27,025	482	4,166
Amounts Due to Other Governments	-	-	-
Due to Other Funds	13,994	25	-
Due to External Parties (Fiduciary Funds)	422	8	-
Interfund Payable	31,065	6,000	-
Unearned Revenue	302	635	-
Obligations Under Securities Lending Program	50	-	3,657
Other Liabilities	-	-	-
Claims Payable Due Within One Year	-	7,429	31,839
Long-term Liabilities Due Within One Year	2,832	41	-
Total Current Liabilities	<u>75,690</u>	<u>14,620</u>	<u>39,662</u>
<b>Noncurrent Liabilities:</b>			
Claims Payable Due in More Than One Year	-	21,843	-
Long-term Liabilities Due in More Than One Year	84,740	796	-
Total Noncurrent Liabilities	<u>84,740</u>	<u>22,639</u>	<u>-</u>
Total Liabilities	<u>160,430</u>	<u>37,259</u>	<u>39,662</u>
<b>Deferred Inflows of Resources</b>			
Total Liabilities and Deferred Inflows of Resources	<u>171,951</u>	<u>37,374</u>	<u>39,662</u>
<b>Net Position</b>			
Net Investment in Capital Assets	11,623	64	-
Unrestricted	(96,384)	(13,885)	89,574
Total Net Position (Deficit)	<u>\$ (84,761)</u>	<u>\$ (13,821)</u>	<u>\$ 89,574</u>

Route 460 Funding Corporation of Virginia	Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts
\$ 113	\$ 8,280	\$ 4,296	\$ 7,242	\$ 2,827	\$ 15,940	\$ 1,747
-	-	-	-	-	-	-
45,827	3,095	159	4,941	-	4,845	89
-	100	107	524	-	-	-
-	3,677	83	-	-	-	544
57	523	-	-	-	-	-
120,113	3	-	-	-	-	6
135,458	-	-	-	-	-	-
25,776	-	-	-	-	-	-
327,344	15,678	4,645	12,707	2,827	20,785	2,386
-	-	-	-	-	-	-
-	1,410	101	-	-	-	-
-	9,836	1,493	31	-	-	-
-	11,246	1,594	31	-	-	-
327,344	26,924	6,239	12,738	2,827	20,785	2,386
-	261	293	393	1,056	127	113
327,344	27,185	6,532	13,131	3,883	20,912	2,499
110	2,529	414	1,651	344	6,841	273
-	-	-	-	-	2,284	-
-	184	294	399	789	17	11
-	22	22	24	46	9	9
-	-	-	-	-	-	-
-	-	989	-	2	-	-
-	-	-	-	-	-	-
5,863	-	-	-	-	-	139
-	-	-	-	-	-	-
320,110	169	181	201	524	66	-
326,083	2,904	1,900	2,275	1,705	9,217	432
-	-	-	-	-	-	-
-	3,693	4,158	5,519	9,139	1,829	1,646
-	3,693	4,158	5,519	9,139	1,829	1,646
326,083	6,597	6,058	7,794	10,844	11,046	2,078
-	537	620	832	1,343	270	242
326,083	7,134	6,678	8,626	12,187	11,316	2,320
-	11,246	1,594	31	-	-	-
1,261	8,805	(1,740)	4,474	(8,304)	9,596	179
\$ 1,261	\$ 20,051	\$ (146)	\$ 4,505	\$ (8,304)	\$ 9,596	\$ 179

Continued on next page

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

June 30, 2015

(Dollars in Thousands)

	Science Museum of Virginia	Behavioral Health Local Funds	Total
<b>Assets and Deferred Outflows of Resources</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 205	\$ 432	\$ 161,598
Investments	-	-	130
Receivables, Net	-	-	96,428
Due From Other Funds	2	-	733
Inventory	62	-	65,931
Prepaid Items	1	-	1,629
Other Assets	69	-	120,391
Restricted Cash and Cash Equivalents	-	-	135,458
Restricted Investments	-	-	25,776
<b>Total Current Assets</b>	<b>339</b>	<b>432</b>	<b>608,074</b>
<b>Noncurrent Assets:</b>			
Investments	-	-	-
Nondepreciable Capital Assets	-	-	6,579
Depreciable Capital Assets, Net	22	-	18,001
<b>Total Noncurrent Assets</b>	<b>22</b>	<b>-</b>	<b>24,580</b>
<b>Total Assets</b>	<b>361</b>	<b>432</b>	<b>632,654</b>
<b>Deferred Outflows of Resources</b>	<b>11</b>	<b>-</b>	<b>9,615</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>372</b>	<b>432</b>	<b>642,269</b>
<b>Liabilities and Deferred Inflows of Resources</b>			
<b>Current Liabilities:</b>			
Accounts Payable	91	-	43,926
Amounts Due to Other Governments	-	-	2,284
Due to Other Funds	9	-	15,722
Due to External Parties (Fiduciary Funds)	-	-	562
Interfund Payable	-	-	37,065
Unearned Revenue	2	-	1,930
Obligations Under Securities Lending Program	-	-	3,707
Other Liabilities	-	178	6,180
Claims Payable Due Within One Year	-	-	39,268
Long-term Liabilities Due Within One Year	-	-	324,124
<b>Total Current Liabilities</b>	<b>102</b>	<b>178</b>	<b>474,768</b>
<b>Noncurrent Liabilities:</b>			
Claims Payable Due in More Than One Year	-	-	21,843
Long-term Liabilities Due in More Than One Year	135	-	111,655
<b>Total Noncurrent Liabilities</b>	<b>135</b>	<b>-</b>	<b>133,498</b>
<b>Total Liabilities</b>	<b>237</b>	<b>178</b>	<b>608,266</b>
<b>Deferred Inflows of Resources</b>	<b>18</b>	<b>-</b>	<b>15,498</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>255</b>	<b>178</b>	<b>623,764</b>
<b>Net Position</b>			
Net Investment in Capital Assets	22	-	24,580
Unrestricted	95	254	(6,075)
<b>Total Net Position (Deficit)</b>	<b>\$ 117</b>	<b>\$ 254</b>	<b>\$ 18,505</b>



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

For the Fiscal Year Ended June 30, 2015  
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
<b>Operating Revenues</b>			
Charges for Sales and Services	\$ 710,750	\$ 8,487	\$ 342,797
Other	19,265	-	-
Total Operating Revenues	<u>730,015</u>	<u>8,487</u>	<u>342,797</u>
<b>Operating Expenses</b>			
Cost of Sales and Services	412,216	-	-
Prizes and Claims	-	8,895	327,154
Personal Services	101,021	665	-
Contractual Services	29,178	583	19,572
Supplies and Materials	3,393	4	-
Depreciation	2,664	8	-
Rent, Insurance, and Other Related Charges	27,954	68	-
Non-recurring Cost Estimate Payments to Providers	-	-	-
Other	2,895	4	3,175
Total Operating Expenses	<u>579,321</u>	<u>10,227</u>	<u>349,901</u>
Operating Income (Loss)	<u>150,694</u>	<u>(1,740)</u>	<u>(7,104)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Interest, Dividends, Rents, and Other Investment Income	210	-	681
Other	9,063	-	(9)
Total Nonoperating Revenues (Expenses)	<u>9,273</u>	<u>-</u>	<u>672</u>
Income (Loss) Before Special Item and Transfers	159,967	(1,740)	(6,432)
Special Item	-	-	-
Transfers In	57	-	-
Transfers Out	<u>(161,203)</u>	<u>-</u>	<u>-</u>
Change in Net Position	(1,179)	(1,740)	(6,432)
Total Net Position (Deficit), July 1, as restated	<u>(83,582)</u>	<u>(12,081)</u>	<u>96,006</u>
Total Net Position (Deficit), June 30	<u>\$ (84,761)</u>	<u>\$ (13,821)</u>	<u>\$ 89,574</u>

<u>Route 460 Funding Corporation of Virginia</u>	<u>Virginia Industries for the Blind</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 Museum of Fine Arts</u>
\$ -	\$ 44,276	\$ 10,107	\$ 19,445	\$ 10,814	\$ 54,604	\$ 7,053
-	-	-	-	-	-	19
-	44,276	10,107	19,445	10,814	54,604	7,072
-	-	-	-	-	-	2,492
-	-	-	-	-	-	-
-	6,734	3,297	4,767	8,891	1,456	2,979
-	813	1,060	16,153	840	826	620
-	32,529	3,163	4	91	12	127
-	428	377	30	-	-	-
-	1,940	682	1,606	633	3	-
-	-	-	-	-	34,347	-
524	278	51	3	-	1	-
524	42,722	8,630	22,563	10,455	36,645	6,218
(524)	1,554	1,477	(3,118)	359	17,959	854
839	-	-	-	-	-	-
(12,500)	11	(184)	-	-	-	-
(11,661)	11	(184)	-	-	-	-
(12,185)	1,565	1,293	(3,118)	359	17,959	854
34,437	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(1,500)	(3,117)	-	(13,450)	(522)
22,252	1,565	(207)	(6,235)	359	4,509	332
(20,991)	18,486	61	10,740	(8,663)	5,087	(153)
<u>\$ 1,261</u>	<u>\$ 20,051</u>	<u>\$ (146)</u>	<u>\$ 4,505</u>	<u>\$ (8,304)</u>	<u>\$ 9,596</u>	<u>\$ 179</u>

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**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position –  
Nonmajor Enterprise Funds (Continued from previous page)**

For the Fiscal Year Ended June 30, 2015  
(Dollars in Thousands)

	Science Museum of Virginia	Behavioral Health Local Funds	Total
<b>Operating Revenues</b>			
Charges for Sales and Services	\$ 421	\$ 486	\$ 1,209,240
Other	-	-	19,284
<b>Total Operating Revenues</b>	<b>421</b>	<b>486</b>	<b>1,228,524</b>
<b>Operating Expenses</b>			
Cost of Sales and Services	191	467	415,366
Prizes and Claims	-	-	336,049
Personal Services	182	-	129,992
Contractual Services	4	-	69,649
Supplies and Materials	3	-	39,326
Depreciation	7	-	3,514
Rent, Insurance, and Other Related Charges	-	-	32,886
Non-recurring Cost Estimate Payments to Providers	-	-	34,347
Other	14	-	6,945
<b>Total Operating Expenses</b>	<b>401</b>	<b>467</b>	<b>1,068,074</b>
<b>Operating Income (Loss)</b>	<b>20</b>	<b>19</b>	<b>160,450</b>
<b>Nonoperating Revenues (Expenses)</b>			
Interest, Dividends, Rents, and Other Investment Income	-	-	1,730
Other	-	-	(3,619)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>-</b>	<b>-</b>	<b>(1,889)</b>
<b>Income (Loss) Before Special Item and Transfers</b>	<b>20</b>	<b>19</b>	<b>158,561</b>
<b>Special Item</b>	<b>-</b>	<b>-</b>	<b>34,437</b>
Transfers In	-	-	57
Transfers Out	(60)	(16)	(179,868)
<b>Change in Net Position</b>	<b>(40)</b>	<b>3</b>	<b>13,187</b>
<b>Total Net Position (Deficit), July 1, as restated</b>	<b>157</b>	<b>251</b>	<b>5,318</b>
<b>Total Net Position (Deficit), June 30</b>	<b>\$ 117</b>	<b>\$ 254</b>	<b>\$ 18,505</b>



## Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2015

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
<b>Cash Flows from Operating Activities</b>			
Receipts for Sales and Services	\$ 723,579	\$ 8,478	\$ 336,781
Internal Activity-Receipts from Other Funds	-	-	-
Internal Activity-Payments to Other Funds	-	-	-
Payments to Suppliers for Goods and Services	(449,859)	-	-
Payments for Contractual Services	(29,178)	(466)	(19,355)
Payments for Prizes, Claims, and Loss Control	-	(9,988)	(329,099)
Payments to Employees	(101,175)	(870)	-
Payments to Providers for Non-recurring Cost Estimates	-	-	-
Other Operating Revenue	6,056	-	-
Other Operating Expense	-	-	(3,175)
Net Cash Provided by (Used for) Operating Activities	<u>149,423</u>	<u>(2,846)</u>	<u>(14,848)</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers In from Other Funds	57	-	-
Transfers Out to Other Funds	(365,099)	-	-
Other Noncapital Financing Receipt Activities	245,556	6,000	-
Other Noncapital Financing Disbursement Activities	(26,643)	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(146,129)</u>	<u>6,000</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition of Capital Assets	(3,374)	-	-
Payment of Principal and Interest on Bonds and Notes	-	-	-
Proceeds from Sale of Capital Assets	3	-	-
Net Cash Used for Capital and Related Financing Activities	<u>(3,371)</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities</b>			
Proceeds from Sales or Maturities of Investments	-	-	-
Investment Income on Cash, Cash Equivalents, and Investments	-	-	672
Net Cash Provided by Investing Activities	<u>-</u>	<u>-</u>	<u>672</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(77)	3,154	(14,176)
<b>Cash and Cash Equivalents, July 1, as restated</b>	<b>1,349</b>	<b>20,245</b>	<b>106,644</b>
<b>Cash and Cash Equivalents, June 30</b>	<b><u>\$ 1,272</u></b>	<b><u>\$ 23,399</u></b>	<b><u>\$ 92,468</u></b>
<b>Reconciliation of Cash and Cash Equivalents</b>			
Per the Statement of Net Position:			
Cash and Cash Equivalents	\$ 1,120	\$ 23,399	\$ 95,997
Restricted Cash and Cash Equivalents	-	-	-
Cash and Travel Advances	200	-	-
Less:			
Securities Lending Cash Equivalents	(48)	-	(3,529)
Cash and Cash Equivalents per the Statement of Cash Flow s	<u>\$ 1,272</u>	<u>\$ 23,399</u>	<u>\$ 92,468</u>

Route 460 Funding Corporation of Virginia	Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts
\$ -	\$ 38,317	\$ 10,118	\$ 13,648	\$ 10,813	\$ 59,246	\$ 7,106
-	4,337	-	4,633	-	-	-
-	-	(848)	(1,521)	-	(11)	-
-	(32,041)	(3,262)	(4)	(83)	(13)	(2,347)
(414)	(1,337)	(851)	(16,106)	(883)	(754)	(629)
-	-	-	-	-	-	-
-	(6,813)	(3,251)	(4,624)	(8,945)	(1,460)	(3,077)
-	-	-	-	-	(43,044)	-
-	-	-	-	-	-	-
-	(1,556)	-	-	(669)	-	-
(414)	907	1,906	(3,974)	233	13,964	1,053
-	-	-	-	-	-	-
-	-	(1,500)	(3,117)	-	(13,450)	(522)
-	-	-	-	-	-	-
-	(50)	-	-	-	-	-
-	(50)	(1,500)	(3,117)	-	(13,450)	(522)
(5,574)	(1,279)	(606)	-	-	-	-
(11,726)	-	-	-	-	-	-
-	-	-	-	-	-	-
(17,300)	(1,279)	(606)	-	-	-	-
10,285	-	-	-	-	-	-
692	-	-	-	-	-	-
10,977	-	-	-	-	-	-
(6,737)	(422)	(200)	(7,091)	233	514	531
142,308	8,705	4,496	14,333	2,594	15,426	1,222
\$ 135,571	\$ 8,283	\$ 4,296	\$ 7,242	\$ 2,827	\$ 15,940	\$ 1,753
\$ 113	\$ 8,280	\$ 4,296	\$ 7,242	\$ 2,827	\$ 15,940	\$ 1,747
135,458	-	-	-	-	-	-
-	3	-	-	-	-	6
-	-	-	-	-	-	-
\$ 135,571	\$ 8,283	\$ 4,296	\$ 7,242	\$ 2,827	\$ 15,940	\$ 1,753

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

For the Fiscal Year Ended June 30, 2015

(Dollars in Thousands)

	Science Museum of Virginia	Behavioral Health Local Funds	Total
<b>Cash Flows from Operating Activities</b>			
Receipts for Sales and Services	\$ 421	\$ 486	\$ 1,208,993
Internal Activity-Receipts from Other Funds	-	-	8,970
Internal Activity-Payments to Other Funds	-	-	(2,380)
Payments to Suppliers for Goods and Services	(190)	(467)	(488,266)
Payments for Contractual Services	-	-	(69,973)
Payments for Prizes, Claims, and Loss Control	-	-	(339,087)
Payments to Employees	(157)	-	(130,372)
Payments to Providers for Non-recurring Cost Estimates	-	-	(43,044)
Other Operating Revenue	-	-	6,056
Other Operating Expense	(21)	-	(5,421)
Net Cash Provided by (Used for) Operating Activities	<u>53</u>	<u>19</u>	<u>145,476</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers In from Other Funds	-	-	57
Transfers Out to Other Funds	(60)	(16)	(383,764)
Other Noncapital Financing Receipt Activities	-	-	251,556
Other Noncapital Financing Disbursement Activities	-	-	(26,693)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(60)</u>	<u>(16)</u>	<u>(158,844)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition of Capital Assets	-	-	(10,833)
Payment of Principal and Interest on Bonds and Notes	-	-	(11,726)
Proceeds from Sale of Capital Assets	-	-	3
Net Cash Used for Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(22,556)</u>
<b>Cash Flows from Investing Activities</b>			
Proceeds from Sales or Maturities of Investments	-	-	10,285
Investment Income on Cash, Cash Equivalents, and Investments	-	-	1,364
Net Cash Provided by Investing Activities	<u>-</u>	<u>-</u>	<u>11,649</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>			
Cash Equivalents	(7)	3	(24,275)
<b>Cash and Cash Equivalents, July 1, as restated</b>	<u>212</u>	<u>429</u>	<u>317,963</u>
<b>Cash and Cash Equivalents, June 30</b>	<u>\$ 205</u>	<u>\$ 432</u>	<u>\$ 293,688</u>
<b>Reconciliation of Cash and Cash Equivalents</b>			
Per the Statement of Net Position:			
Cash and Cash Equivalents	\$ 205	\$ 432	\$ 161,598
Restricted Cash and Cash Equivalents	-	-	135,458
Cash and Travel Advances	-	-	209
Less:			
Securities Lending Cash Equivalents	-	-	(3,577)
Cash and Cash Equivalents per the Statement of Cash Flow s	<u>\$ 205</u>	<u>\$ 432</u>	<u>\$ 293,688</u>

	<u>Department of Alcoholic Beverage Control</u>	<u>Risk Management</u>	<u>Local Choice Health Care</u>
<b>Reconciliation of Operating Income</b>			
<b>To Net Cash Provided by (Used for)</b>			
<b>Operating Activities:</b>			
Operating Income (Loss)	\$ 150,694	\$ (1,740)	\$ (7,104)
<b>Adjustments to Reconcile Operating</b>			
<b>Income to Net Cash Provided by (Used for)</b>			
<b>Operating Activities:</b>			
Depreciation	2,664	8	-
Miscellaneous Nonoperating Income	2	-	-
Other	-	-	-
Change in Assets, Deferred Outflow s of Resources, Liabilities, and			
<b>Deferred Inflow s of Resources</b>			
(Increase) Decrease in Accounts Receivable	(411)	265	(6,016)
(Increase) Decrease in Due from Other Funds	-	-	-
(Increase) Decrease in Other Assets	-	-	-
(Increase) Decrease in Inventory	(3,316)	-	-
(Increase) Decrease in Prepaid Items	1,365	2	-
(Increase) Decrease in Deferred Outflow s of Resources	(2,444)	(49)	-
Increase (Decrease) in Accounts Payable	(5,233)	(246)	(539)
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	2,605	19	-
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	62	(7)	-
Increase (Decrease) in Unearned Revenue	27	(273)	-
Increase (Decrease) in Other Liabilities	(15)	-	-
Increase (Decrease) in Claims Payable: Due Within One Year	-	(1,467)	(1,189)
Increase (Decrease) in Claims Payable: Due in More Than One Year	-	596	-
Increase (Decrease) in Long-term Liabilities: Due Within One Year	(44)	(2)	-
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	(8,054)	(67)	-
Increase (Decrease) in Deferred Inflow s of Resources	11,521	115	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 149,423</u>	<u>\$ (2,846)</u>	<u>\$ (14,848)</u>

Continued on next page

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

For the Fiscal Year Ended June 30, 2015

(Dollars in Thousands)

	Route 460 Funding Corporation of Virginia	Virginia Industries for the Blind	Consolidated Laboratory
<b>Reconciliation of Operating Income</b>			
<b>To Net Cash Provided by (Used for)</b>			
<b>Operating Activities:</b>			
Operating Income (Loss)	\$ (524)	\$ 1,554	\$ 1,477
<b>Adjustments to Reconcile Operating</b>			
<b>Income to Net Cash Provided by (Used for)</b>			
<b>Operating Activities:</b>			
Depreciation	-	428	377
Miscellaneous Nonoperating Income	-	11	-
Other	-	234	-
Change in Assets, Deferred Outflows of Resources, Liabilities, and			
Deferred Inflows of Resources			
(Increase) Decrease in Accounts Receivable	-	(958)	20
(Increase) Decrease in Due from Other Funds	120,113	(50)	(104)
(Increase) Decrease in Other Assets	(120,113)	-	-
(Increase) Decrease in Inventory	-	(443)	(24)
(Increase) Decrease in Prepaid Items	-	(523)	-
(Increase) Decrease in Deferred Outflows of Resources	-	(80)	(80)
Increase (Decrease) in Accounts Payable	110	711	157
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	-	20	(48)
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	-	15	6
Increase (Decrease) in Unearned Revenue	-	-	(13)
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	-	(18)	13
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	-	(531)	(495)
(Increase) Decrease in Deferred Inflows of Resources	-	537	620
Net Cash Provided by (Used for) Operating Activities	<u>\$ (414)</u>	<u>\$ 907</u>	<u>\$ 1,906</u>

eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts	Science Museum of Virginia	Behavioral Health Local Funds	Total
\$ (3,118)	\$ 359	\$ 17,959	\$ 854	\$ 20	\$ 19	\$ 160,450
30	-	-	-	7	-	3,514
-	-	-	-	-	-	13
-	-	(8,231)	-	-	-	(7,997)
(1,132)	-	4,896	34	2	-	(3,300)
(134)	-	-	-	(2)	-	119,823
-	-	-	-	(69)	-	(120,182)
-	-	-	40	-	-	(3,743)
-	-	-	-	(1)	-	843
(107)	(595)	(35)	(33)	(5)	-	(3,428)
78	1	(2,039)	130	86	-	(6,784)
-	-	1,370	-	-	-	1,370
106	(251)	9	-	3	-	2,463
2	8	2	3	-	-	91
-	-	-	-	-	-	(259)
-	-	-	(10)	-	-	(25)
-	-	-	-	-	-	(2,656)
-	-	-	-	-	-	596
(27)	1	33	-	-	-	(44)
(504)	(633)	(270)	(207)	(6)	-	(10,767)
832	1,343	270	242	18	-	15,498
<u>\$ (3,974)</u>	<u>\$ 233</u>	<u>\$ 13,964</u>	<u>\$ 1,053</u>	<u>\$ 53</u>	<u>\$ 19</u>	<u>\$ 145,476</u>

