

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.

Combining Statement of Fund Net Position – Nonmajor Enterprise Funds

June 30, 2017

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Assets and Deferred Outflows of Resources			
Current Assets:			
Cash and Cash Equivalents	\$ 25,805	\$ 23,931	\$ 68,950
Receivables, Net	5,741	2	30,519
Due From Other Funds	-	-	-
Inventory	70,044	-	-
Prepaid Items	3,539	121	-
Other Assets	200	-	-
Total Current Assets	105,329	24,054	99,469
Noncurrent Assets:			
Nondepreciable Capital Assets	1,931	-	-
Depreciable Capital Assets, Net	7,375	48	-
Total Noncurrent Assets	9,306	48	-
Total Assets	114,635	24,102	99,469
Deferred Outflows of Resources	13,286	173	7
Total Assets and Deferred Outflows of Resources	127,921	24,275	99,476
Liabilities and Deferred Inflows of Resources			
Current Liabilities:			
Accounts Payable	56,316	809	7,099
Amounts Due to Other Governments	-	-	-
Due to Other Funds	16,069	5	1
Due to External Parties (Fiduciary Funds)	575	5	2
Interfund Payable	34,054	-	-
Unearned Revenue	433	582	-
Other Liabilities	-	-	-
Claims Payable Due Within One Year	-	10,485	38,046
Long-term Liabilities Due Within One Year	3,007	44	27
Total Current Liabilities	110,454	11,930	45,175
Noncurrent Liabilities:			
Interfund Payable	-	-	670
Claims Payable Due in More Than One Year	-	27,083	-
Long-term Liabilities Due in More Than One Year	100,519	1,012	9
Total Noncurrent Liabilities	100,519	28,095	679
Total Liabilities	210,973	40,025	45,854
Deferred Inflows of Resources	3,017	25	1
Total Liabilities and Deferred Inflows of Resources	213,990	40,050	45,855
Net Position			
Net Investment in Capital Assets	9,306	48	-
Unrestricted	(95,375)	(15,823)	53,621
Total Net Position (Deficit)	\$ (86,069)	\$ (15,775)	\$ 53,621

Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts
\$ 7,121	\$ 3,345	\$ 7,360	\$ 1,354	\$ 20,089	\$ 1,651
3,170	179	4,831	-	5,176	175
100	-	527	-	-	-
4,640	65	-	-	-	633
306	-	-	-	-	-
3	-	-	-	-	6
15,340	3,589	12,718	1,354	25,265	2,465
689	136	-	-	-	-
10,290	787	-	-	-	-
10,979	923	-	-	-	-
26,319	4,512	12,718	1,354	25,265	2,465
879	669	528	1,539	257	330
27,198	5,181	13,246	2,893	25,522	2,795
1,771	466	3,162	387	6,363	429
-	-	-	-	2,397	-
73	419	450	743	8	12
20	28	22	56	11	11
-	-	-	-	-	-
-	2,987	-	-	-	-
-	-	-	-	-	102
-	-	-	-	-	-
199	187	146	501	83	-
2,063	4,087	3,780	1,687	8,862	554
-	-	-	-	-	-
-	-	-	-	-	-
4,923	4,895	6,025	10,995	1,696	2,115
4,923	4,895	6,025	10,995	1,696	2,115
6,986	8,982	9,805	12,682	10,558	2,669
120	235	186	249	381	48
7,106	9,217	9,991	12,931	10,939	2,717
10,979	923	-	-	-	-
9,113	(4,959)	3,255	(10,038)	14,583	78
\$ 20,092	\$ (4,036)	\$ 3,255	\$ (10,038)	\$ 14,583	\$ 78

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

June 30, 2017

(Dollars in Thousands)

	Science Museum of Virginia	Behavioral Health Local Funds	Total
Assets and Deferred Outflows of Resources			
Current Assets:			
Cash and Cash Equivalents	\$ 200	\$ 377	\$ 160,183
Receivables, Net	-	-	49,793
Due From Other Funds	-	-	627
Inventory	63	-	75,445
Prepaid Items	-	-	3,966
Other Assets	-	-	209
Total Current Assets	263	377	290,223
Noncurrent Assets:			
Nondepreciable Capital Assets	-	-	2,756
Depreciable Capital Assets, Net	9	-	18,509
Total Noncurrent Assets	9	-	21,265
Total Assets	272	377	311,488
Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	17	-	17,685
	289	377	329,173
Liabilities and Deferred Inflows of Resources			
Current Liabilities:			
Accounts Payable	17	-	76,819
Amounts Due to Other Governments	-	-	2,397
Due to Other Funds	2	-	17,782
Due to External Parties (Fiduciary Funds)	-	-	730
Interfund Payable	-	-	34,054
Unearned Revenue	1	-	4,003
Other Liabilities	-	168	270
Claims Payable Due Within One Year	-	-	48,531
Long-term Liabilities Due Within One Year	-	-	4,194
Total Current Liabilities	20	168	188,780
Noncurrent Liabilities:			
Interfund Payable	-	-	670
Claims Payable Due in More Than One Year	-	-	27,083
Long-term Liabilities Due in More Than One Year	143	-	132,332
Total Noncurrent Liabilities	143	-	160,085
Total Liabilities	163	168	348,865
Deferred Inflows of Resources			
Total Liabilities and Deferred Inflows of Resources	3	-	4,265
	166	168	353,130
Net Position			
Net Investment in Capital Assets	9	-	21,265
Unrestricted	114	209	(45,222)
Total Net Position (Deficit)	\$ 123	\$ 209	\$ (23,957)



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

For the Fiscal Year Ended June 30, 2017
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Operating Revenues			
Charges for Sales and Services	\$ 787,425	\$ 12,977	\$ 429,436
Other	20,042	-	-
Total Operating Revenues	807,467	12,977	429,436
Operating Expenses			
Cost of Sales and Services	452,688	-	-
Prizes and Claims	-	8,115	419,841
Personal Services	109,854	842	79
Contractual Services	35,157	585	25,738
Supplies and Materials	3,430	4	1
Depreciation	2,216	9	-
Rent, Insurance, and Other Related Charges	31,316	68	-
Non-recurring Cost Estimate Payments to Providers	-	-	-
Other	4,061	-	1,494
Total Operating Expenses	638,722	9,623	447,153
Operating Income (Loss)	168,745	3,354	(17,717)
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	209	236	811
Other	11,268	23	-
Total Nonoperating Revenues (Expenses)	11,477	259	811
Income (Loss) Before Transfers	180,222	3,613	(16,906)
Transfers In	79	-	-
Transfers Out	(180,300)	(22)	(426)
Change in Net Position	1	3,591	(17,332)
Total Net Position (Deficit), July 1	(86,070)	(19,366)	70,953
Total Net Position (Deficit), June 30	\$ (86,069)	\$ (15,775)	\$ 53,621

Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts
\$ 53,421	\$ 9,719	\$ 20,691	\$ 9,472	\$ 59,598	\$ 7,068
66	-	-	-	-	4
53,487	9,719	20,691	9,472	59,598	7,072
-	-	-	-	-	2,495
-	-	-	-	-	-
8,864	4,165	3,034	9,401	1,410	3,296
1,743	2,024	15,842	843	1,039	627
39,772	3,325	21	45	7	108
388	312	-	-	-	-
1,903	747	1,597	638	3	-
-	-	-	-	41,432	-
883	124	-	-	283	-
53,553	10,697	20,494	10,927	44,174	6,526
(66)	(978)	197	(1,455)	15,424	546
-	-	-	-	178	-
(33)	111	88	225	41	41
(33)	111	88	225	219	41
(99)	(867)	285	(1,230)	15,643	587
-	-	-	-	-	-
(32)	(1,215)	(126)	-	(13,486)	(514)
(131)	(2,082)	159	(1,230)	2,157	73
20,223	(1,954)	3,096	(8,808)	12,426	5
\$ 20,092	\$ (4,036)	\$ 3,255	\$ (10,038)	\$ 14,583	\$ 78

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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, 2017
(Dollars in Thousands)

	Science Museum of Virginia	Behavioral Health Local Funds	Total
Operating Revenues			
Charges for Sales and Services	\$ 373	\$ 382	\$ 1,390,562
Other	-	-	20,112
Total Operating Revenues	373	382	1,410,674
Operating Expenses			
Cost of Sales and Services	165	383	455,731
Prizes and Claims	-	-	427,956
Personal Services	126	-	141,071
Contractual Services	6	-	83,604
Supplies and Materials	4	-	46,717
Depreciation	7	-	2,932
Rent, Insurance, and Other Related Charges	-	-	36,272
Non-recurring Cost Estimate Payments to Providers	-	-	41,432
Other	21	-	6,866
Total Operating Expenses	329	383	1,242,581
Operating Income (Loss)	44	(1)	168,093
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	-	-	1,434
Other	3	-	11,767
Total Nonoperating Revenues (Expenses)	3	-	13,201
Income (Loss) Before Transfers	47	(1)	181,294
Transfers In	-	-	79
Transfers Out	(60)	(10)	(196,191)
Change in Net Position	(13)	(11)	(14,818)
Total Net Position (Deficit), July 1	136	220	(9,139)
Total Net Position (Deficit), June 30	\$ 123	\$ 209	\$ (23,957)



Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2017

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 801,203	\$ 12,921	\$ 432,809
Internal Activity-Receipts from Other Funds	-	-	-
Internal Activity-Payments to Other Funds	-	-	-
Payments to Suppliers for Goods and Services	(487,957)	-	(1)
Payments for Contractual Services	(35,157)	(489)	(25,641)
Payments for Prizes, Claims, and Loss Control	-	(6,541)	(417,869)
Payments to Employees	(107,652)	(957)	(31)
Payments to Providers for Non-recurring Cost Estimates	-	-	-
Other Operating Revenue	5,065	-	-
Other Operating Expense	-	-	(1,494)
Net Cash Provided by (Used for) Operating Activities	<u>175,502</u>	<u>4,934</u>	<u>(12,227)</u>
Cash Flows from Noncapital Financing Activities			
Transfers In from Other Funds	79	-	-
Transfers Out to Other Funds	(413,084)	(22)	(426)
Other Noncapital Financing Receipt Activities	268,908	-	670
Other Noncapital Financing Disbursement Activities	(23,772)	(6,000)	-
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(167,869)</u>	<u>(6,022)</u>	<u>244</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(1,300)	-	-
Other Capital and Related Financing Receipt Activities	182	-	-
Net Cash Used for Capital and Related Financing Activities	<u>(1,118)</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities			
Investment Income on Cash, Cash Equivalents, and Investments	-	236	811
Net Cash Provided by Investing Activities	<u>-</u>	<u>236</u>	<u>811</u>
Net Increase (Decrease) in Cash and Cash Equivalents	6,515	(852)	(11,172)
Cash and Cash Equivalents, July 1	<u>19,490</u>	<u>24,783</u>	<u>80,122</u>
Cash and Cash Equivalents, June 30	<u>\$ 26,005</u>	<u>\$ 23,931</u>	<u>\$ 68,950</u>
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Position:			
Cash and Cash Equivalents	\$ 25,805	\$ 23,931	\$ 68,950
Cash and Travel Advances	200	-	-
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 26,005</u>	<u>\$ 23,931</u>	<u>\$ 68,950</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
\$ 47,367	\$ 10,977	\$ 16,508	\$ 9,472	\$ 59,345	\$ 7,040
5,189	-	5,157	-	-	-
-	(1,018)	(1,889)	-	(10)	-
(40,643)	(3,257)	(21)	(44)	(285)	(2,519)
(1,300)	(1,731)	(15,216)	(781)	(802)	(628)
-	-	-	-	-	-
(8,464)	(4,084)	(3,119)	(9,064)	(1,492)	(3,234)
-	-	-	-	(40,974)	-
65	-	-	-	-	-
(2,905)	(4)	-	(588)	-	-
(691)	883	1,420	(1,005)	15,782	659
-	-	-	-	-	-
(32)	(1,215)	(126)	-	(13,486)	(514)
-	-	-	-	-	-
-	-	-	-	-	-
(32)	(1,215)	(126)	-	(13,486)	(514)
(519)	(9)	-	-	-	-
-	-	-	-	-	-
(519)	(9)	-	-	-	-
-	-	-	-	177	-
-	-	-	-	177	-
(1,242)	(341)	1,294	(1,005)	2,473	145
8,366	3,686	6,066	2,359	17,616	1,512
\$ 7,124	\$ 3,345	\$ 7,360	\$ 1,354	\$ 20,089	\$ 1,657
7,121	3,345	7,360	1,354	20,089	1,651
3	-	-	-	-	6
\$ 7,124	\$ 3,345	\$ 7,360	\$ 1,354	\$ 20,089	\$ 1,657

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

For the Fiscal Year Ended June 30, 2017

(Dollars in Thousands)

	Science Museum of Virginia	Behavioral Health Local Funds	Total
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 373	\$ 382	\$ 1,398,397
Internal Activity-Receipts from Other Funds	-	-	10,346
Internal Activity-Payments to Other Funds	-	-	(2,917)
Payments to Suppliers for Goods and Services	(162)	(383)	(535,272)
Payments for Contractual Services	-	-	(81,745)
Payments for Prizes, Claims, and Loss Control	-	-	(424,410)
Payments to Employees	(110)	-	(138,207)
Payments to Providers for Non-recurring Cost Estimates	-	-	(40,974)
Other Operating Revenue	-	-	5,130
Other Operating Expense	(64)	-	(5,055)
Net Cash Provided by (Used for) Operating Activities	<u>37</u>	<u>(1)</u>	<u>185,293</u>
Cash Flows from Noncapital Financing Activities			
Transfers In from Other Funds	-	-	79
Transfers Out to Other Funds	(60)	(10)	(428,975)
Other Noncapital Financing Receipt Activities	-	-	269,578
Other Noncapital Financing Disbursement Activities	-	(10)	(29,782)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(60)</u>	<u>(20)</u>	<u>(189,100)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	-	-	(1,828)
Other Capital and Related Financing Receipt Activities	-	-	182
Net Cash Used for Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(1,646)</u>
Cash Flows from Investing Activities			
Investment Income on Cash, Cash Equivalents, and Investments	-	-	1,224
Net Cash Provided by Investing Activities	<u>-</u>	<u>-</u>	<u>1,224</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(23)	(21)	(4,229)
Cash and Cash Equivalents, July 1	223	398	164,621
Cash and Cash Equivalents, June 30	\$ 200	\$ 377	\$ 160,392
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Position:			
Cash and Cash Equivalents	\$ 200	\$ 377	\$ 160,183
Cash and Travel Advances	-	-	209
Cash and Cash Equivalents per the Statement of Cash Flow s	<u>\$ 200</u>	<u>\$ 377</u>	<u>\$ 160,392</u>

	<u>Department of Alcoholic Beverage Control</u>	<u>Risk Management</u>	<u>Local Choice Health Care</u>
Reconciliation of Operating Income			
To Net Cash Provided by (Used for)			
Operating Activities:			
Operating Income (Loss)	\$ 168,745	\$ 3,354	\$ (17,717)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation	2,216	9	-
Miscellaneous Nonoperating Income	2,017	23	1
Change in Assets, Deferred Outflow s of Resources, Liabilities, and Deferred Inflow s of Resources			
(Increase) Decrease in Accounts Receivable	(1,344)	(2)	3,372
(Increase) Decrease in Due from Other Funds	-	-	-
(Increase) Decrease in Inventory	(3,345)	-	-
(Increase) Decrease in Prepaid Items	(780)	7	-
(Increase) Decrease in Deferred Outflow s of Resources	(4,554)	(68)	(7)
Increase (Decrease) in Accounts Payable	4,418	84	351
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	(7,474)	(14)	1
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	82	-	2
Increase (Decrease) in Interfund Payables: Due Within One Year	10,305	-	-
Increase (Decrease) in Unearned Revenue	129	(54)	-
Increase (Decrease) in Other Liabilities	-	-	-
Increase (Decrease) in Claims Payable: Due Within One Year	-	240	1,733
Increase (Decrease) in Claims Payable: Due in More Than One Year	-	1,265	-
Increase (Decrease) in Long-term Liabilities: Due Within One Year	(102)	(1)	27
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	7,428	119	9
Increase (Decrease) in Deferred Inflow s of Resources	(2,239)	(28)	1
Net Cash Provided by (Used for) Operating Activities	<u>\$ 175,502</u>	<u>\$ 4,934</u>	<u>\$ (12,227)</u>

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

For the Fiscal Year Ended June 30, 2017

(Dollars in Thousands)

	Virginia Industries for the Blind	Consolidated Laboratory
Reconciliation of Operating Income		
To Net Cash Provided by (Used for)		
Operating Activities:		
Operating Income (Loss)	\$ (66)	\$ (978)
Adjustments to Reconcile Operating		
Income to Net Cash Provided by (Used for)		
Operating Activities:		
Depreciation	388	312
Miscellaneous Nonoperating Income	106	111
Change in Assets, Deferred Outflow s of Resources, Liabilities, and		
Deferred Inflow s of Resources		
(Increase) Decrease in Accounts Receivable	(864)	73
(Increase) Decrease in Due from Other Funds	-	53
(Increase) Decrease in Inventory	(12)	198
(Increase) Decrease in Prepaid Items	216	-
(Increase) Decrease in Deferred Outflow s of Resources	(470)	(274)
Increase (Decrease) in Accounts Payable	(594)	(51)
Increase (Decrease) in Amounts Due to Other Governments	-	-
Increase (Decrease) in Due to Other Funds	(14)	24
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	(8)	1
Increase (Decrease) in Interfund Payables: Due Within One Year	-	-
Increase (Decrease) in Unearned Revenue	-	1,185
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	21	(7)
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	722	352
(Increase) Decrease in Deferred Inflow s of Resources	(116)	(116)
Net Cash Provided by (Used for) Operating Activities	<u>\$ (691)</u>	<u>\$ 883</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
\$ 197	\$ (1,455)	\$ 15,424	\$ 546	\$ 44	\$ (1)	\$ 168,093
-	-	-	-	7	-	2,932
88	225	41	40	2	-	2,654
883	-	(252)	(39)	-	-	1,827
128	-	-	-	-	-	181
-	-	-	(33)	(4)	-	(3,196)
-	-	-	-	-	-	(557)
(97)	(328)	(101)	(166)	(4)	-	(6,069)
243	2	608	104	(14)	-	5,151
-	-	100	-	-	-	100
58	191	(10)	1	-	-	(7,237)
1	1	1	-	-	-	80
-	-	-	-	-	-	10,305
-	-	-	-	-	-	1,260
-	-	-	7	-	-	7
-	-	-	-	-	-	1,973
-	-	-	-	-	-	1,265
(3)	(34)	4	-	-	-	(95)
119	758	(240)	260	10	-	9,537
(197)	(365)	207	(61)	(4)	-	(2,918)
<u>\$ 1,420</u>	<u>\$ (1,005)</u>	<u>\$ 15,782</u>	<u>\$ 659</u>	<u>\$ 37</u>	<u>\$ (1)</u>	<u>\$ 185,293</u>

