

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 Net Assets – Nonmajor Enterprise Funds

June 30, 2011

(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 2,326	\$ 28,374	\$ 106,557
Investments	101	-	-
Receivables, Net	4,078	1	19,741
Due From Other Funds	-	-	-
Inventory	46,870	-	-
Prepaid Items	2,011	1	-
Other Assets	160	-	-
Total Current Assets	55,546	28,376	126,298
Noncurrent Assets:			
Nondepreciable Capital Assets	1,828	-	-
Depreciable Capital Assets, Net	9,199	-	-
Total Noncurrent Assets	11,027	-	-
Total Assets	66,573	28,376	126,298
Liabilities			
Current Liabilities:			
Accounts Payable	17,414	192	4,724
Amounts Due to Other Governments	-	-	-
Due to Other Funds	10,825	12	-
Due to External Parties (Fiduciary Funds)	802	24	-
Interfund Payable	29,468	-	-
Unearned Revenue	104	585	-
Obligations Under Securities Lending Program	431	-	-
Other Liabilities	-	-	-
Claims Payable Due Within One Year	-	5,930	18,656
Long-term Liabilities Due Within One Year	2,750	21	-
Total Current Liabilities	61,794	6,764	23,380
Noncurrent Liabilities:			
Claims Payable Due in More Than One Year	-	12,625	-
Long-term Liabilities Due in More Than One Year	27,695	272	-
Total Noncurrent Liabilities	27,695	12,897	-
Total Liabilities	89,489	19,661	23,380
Net Assets			
Invested in Capital Assets, Net of Related Debt	11,027	-	-
Unrestricted	(33,943)	8,715	102,918
Total Net Assets (Deficit)	\$ (22,916)	\$ 8,715	\$ 102,918

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
\$ 9,393	\$ 4,505	\$ 23,057	\$ 3,374	\$ 7,712	\$ 1,378	\$ 116
-	-	-	-	-	-	-
1,296	182	4,423	2	4,063	146	8
100	300	460	-	-	-	-
4,130	18	-	-	-	726	71
-	-	-	-	-	2	-
3	-	-	-	-	6	-
<u>14,922</u>	<u>5,005</u>	<u>27,940</u>	<u>3,376</u>	<u>11,775</u>	<u>2,258</u>	<u>195</u>
4,462	-	-	-	-	-	-
<u>5,935</u>	<u>1,580</u>	<u>199</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10,397	1,580	199	-	-	-	-
<u>25,319</u>	<u>6,585</u>	<u>28,139</u>	<u>3,376</u>	<u>11,775</u>	<u>2,258</u>	<u>195</u>
1,022	203	1,310	339	1,034	119	-
-	-	-	-	5,399	-	-
181	193	350	852	7	10	6
10	39	37	101	16	12	-
-	-	-	-	-	-	-
-	1,218	8	-	-	-	2
-	-	-	-	-	-	-
-	-	-	-	-	123	-
-	-	-	-	-	-	-
152	148	130	507	32	-	-
<u>1,365</u>	<u>1,801</u>	<u>1,835</u>	<u>1,799</u>	<u>6,488</u>	<u>264</u>	<u>8</u>
-	-	-	-	-	-	-
<u>1,637</u>	<u>1,127</u>	<u>1,017</u>	<u>2,918</u>	<u>467</u>	<u>372</u>	<u>61</u>
1,637	1,127	1,017	2,918	467	372	61
<u>3,002</u>	<u>2,928</u>	<u>2,852</u>	<u>4,717</u>	<u>6,955</u>	<u>636</u>	<u>69</u>
10,397	1,580	199	-	-	-	-
<u>11,920</u>	<u>2,077</u>	<u>25,088</u>	<u>(1,341)</u>	<u>4,820</u>	<u>1,622</u>	<u>126</u>
<u>\$ 22,317</u>	<u>\$ 3,657</u>	<u>\$ 25,287</u>	<u>\$ (1,341)</u>	<u>\$ 4,820</u>	<u>\$ 1,622</u>	<u>\$ 126</u>

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

June 30, 2011

(Dollars in Thousands)

	Behavioral Health Local Funds	Total
Assets		
Current Assets:		
Cash and Cash Equivalents	\$ 480	\$ 187,272
Investments	1	102
Receivables, Net	-	33,940
Due From Other Funds	-	860
Inventory	-	51,815
Prepaid Items	-	2,014
Other Assets	-	169
Total Current Assets	481	276,172
Noncurrent Assets:		
Nondepreciable Capital Assets	-	6,290
Depreciable Capital Assets, Net	-	16,913
Total Noncurrent Assets	-	23,203
Total Assets	481	299,375
Liabilities		
Current Liabilities:		
Accounts Payable	-	26,357
Amounts Due to Other Governments	-	5,399
Due to Other Funds	-	12,436
Due to External Parties (Fiduciary Funds)	-	1,041
Interfund Payable	-	29,468
Unearned Revenue	-	1,917
Obligations Under Securities Lending Program	-	431
Other Liabilities	179	302
Claims Payable Due Within One Year	-	24,586
Long-term Liabilities Due Within One Year	-	3,740
Total Current Liabilities	179	105,677
Noncurrent Liabilities:		
Claims Payable Due in More Than One Year	-	12,625
Long-term Liabilities Due in More Than One Year	-	35,566
Total Noncurrent Liabilities	-	48,191
Total Liabilities	179	153,868
Net Assets		
Invested in Capital Assets, Net of Related Debt	-	23,203
Unrestricted	302	122,304
Total Net Assets (Deficit)	\$ 302	\$ 145,507



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

For the Fiscal Year Ended June 30, 2011
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Operating Revenues			
Charges for Sales and Services	\$ 581,018	\$ 4,131	\$ 246,731
Other	17,521	-	-
Total Operating Revenues	598,539	4,131	246,731
Operating Expenses			
Cost of Sales and Services	340,017	-	-
Prizes and Claims	-	7,081	213,695
Personal Services	84,680	606	-
Contractual Services	24,181	565	15,850
Supplies and Materials	2,852	4	-
Depreciation	3,176	-	-
Rent, Insurance, and Other Related Charges	23,849	51	-
Non-recurring Cost Estimate Payments to Providers	-	-	-
Other	2,050	53	-
Total Operating Expenses	480,805	8,360	229,545
Operating Income (Loss)	117,734	(4,229)	17,186
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	197	-	-
Other	9,018	-	-
Total Nonoperating Revenues (Expenses)	9,215	-	-
Income (Loss) Before Transfers	126,949	(4,229)	17,186
Transfers In	1,039	-	-
Transfers Out	(134,295)	(81)	-
Change in Net Assets	(6,307)	(4,310)	17,186
Total Net Assets (Deficit), July 1, as restated	(16,609)	13,025	85,732
Total Net Assets (Deficit), June 30	\$ (22,916)	\$ 8,715	\$ 102,918

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
\$ 28,567	\$ 8,363	\$ 18,674	\$ 7,634	\$ 52,954	\$ 7,332	\$ 420
-	-	-	-	-	7	-
28,567	8,363	18,674	7,634	52,954	7,339	420
-	-	-	-	-	2,686	185
-	-	-	-	-	-	-
5,678	3,157	2,902	8,604	1,134	2,779	161
989	491	12,945	758	188	577	-
19,991	1,780	2	68	6	246	4
181	224	46	-	-	-	-
1,066	969	1,278	730	43	-	-
-	-	-	-	37,044	-	-
245	18	26	7	-	-	17
28,150	6,639	17,199	10,167	38,415	6,288	367
417	1,724	1,475	(2,533)	14,539	1,051	53
-	-	-	-	-	-	-
-	-	-	-	-	-	(43)
-	-	-	-	-	-	(43)
417	1,724	1,475	(2,533)	14,539	1,051	10
2,473	-	-	-	-	-	-
(27)	(1,301)	(152)	(359)	(13,505)	(402)	-
2,863	423	1,323	(2,892)	1,034	649	10
19,454	3,234	23,964	1,551	3,786	973	116
\$ 22,317	\$ 3,657	\$ 25,287	\$ (1,341)	\$ 4,820	\$ 1,622	\$ 126

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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, 2011
(Dollars in Thousands)

	Behavioral Health Local Funds	Total
Operating Revenues		
Charges for Sales and Services	\$ 478	\$ 956,302
Other	-	17,528
Total Operating Revenues	478	973,830
Operating Expenses		
Cost of Sales and Services	446	343,334
Prizes and Claims	-	220,776
Personal Services	-	109,701
Contractual Services	-	56,544
Supplies and Materials	-	24,953
Depreciation	-	3,627
Rent, Insurance, and Other Related Charges	-	27,986
Non-recurring Cost Estimate Payments to Providers	-	37,044
Other	-	2,416
Total Operating Expenses	446	826,381
Operating Income (Loss)	32	147,449
Nonoperating Revenues (Expenses)		
Interest, Dividends, Rents, and Other Investment Income	-	197
Other	-	8,975
Total Nonoperating Revenues (Expenses)	-	9,172
Income (Loss) Before Transfers	32	156,621
Transfers In	-	3,512
Transfers Out	(5)	(150,127)
Change in Net Assets	27	10,006
Total Net Assets (Deficit), July 1, as restated	275	135,501
Total Net Assets (Deficit), June 30	\$ 302	\$ 145,507



Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2011
(Dollars in Thousands)

	Department of Alcoholic Beverage Control	Risk Management	Local Choice Health Care
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 593,091	\$ 4,186	\$ 247,090
Internal Activity-Receipts from Other Funds	-	-	-
Internal Activity-Payments to Other Funds	-	-	-
Payments to Suppliers for Goods and Services	(369,235)	-	-
Payments for Contractual Services	(24,181)	(469)	(15,787)
Payments for Prizes, Claims, and Loss Control	-	(3,699)	(216,452)
Payments to Employees	(79,460)	(744)	-
Payments to Providers for Non-recurring Cost Estimates	-	-	-
Other Operating Revenue	5,107	-	-
Other Operating Expense	-	-	-
Net Cash Provided by (Used for) Operating Activities	<u>125,322</u>	<u>(726)</u>	<u>14,851</u>
Cash Flows from Noncapital Financing Activities			
Transfers In From Other Funds	1,039	-	-
Transfers Out to Other Funds	(295,551)	(76)	-
Other Noncapital Financing Receipt Activities	203,806	-	-
Other Noncapital Financing Disbursement Activities	(32,722)	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(123,428)</u>	<u>(76)</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(1,825)	-	-
Payment of Principal and Interest on Bonds and Notes	(189)	-	-
Other Capital and Related Financing Disbursement Activities	-	-	-
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>(2,014)</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(120)	(802)	14,851
Cash and Cash Equivalents, July 1	<u>2,276</u>	<u>29,176</u>	<u>91,706</u>
Cash and Cash Equivalents, June 30	<u>\$ 2,156</u>	<u>\$ 28,374</u>	<u>\$ 106,557</u>
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Assets:			
Cash and Cash Equivalents	\$ 2,326	\$ 28,374	\$ 106,557
Cash and Travel Advances	160	-	-
Less:			
Securities Lending Cash Equivalents	(330)	-	-
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 2,156</u>	<u>\$ 28,374</u>	<u>\$ 106,557</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
\$ 23,611	\$ 7,845	\$ 14,781	\$ 7,634	\$ 53,613	\$ 7,434	\$ 414
4,596	-	3,397	-	-	-	-
-	(934)	(1,334)	-	(29)	-	-
(21,629)	(1,800)	(2)	(745)	(42)	(3,200)	(179)
(992)	(472)	(12,886)	(723)	(160)	(603)	-
-	-	-	-	-	-	-
(5,096)	(2,803)	(2,648)	(8,066)	(1,079)	(2,499)	(157)
-	-	-	-	(42,384)	-	-
-	-	-	-	-	-	-
(240)	-	(22)	-	-	-	(21)
250	1,836	1,286	(1,900)	9,919	1,132	57
2,473	-	-	-	-	-	-
(27)	(1,301)	(152)	(339)	(13,505)	(402)	-
-	-	-	-	-	-	-
-	(317)	-	-	-	-	(43)
2,446	(1,618)	(152)	(339)	(13,505)	(402)	(43)
(2,473)	(374)	-	-	-	-	-
-	-	-	-	-	-	-
(100)	-	-	-	-	-	-
(2,573)	(374)	-	-	-	-	-
123	(156)	1,134	(2,239)	(3,586)	730	14
9,273	4,661	21,923	5,613	11,298	654	102
\$ 9,396	\$ 4,505	\$ 23,057	\$ 3,374	\$ 7,712	\$ 1,384	\$ 116
\$ 9,393	\$ 4,505	\$ 23,057	\$ 3,374	\$ 7,712	\$ 1,378	\$ 116
3	-	-	-	-	6	-
-	-	-	-	-	-	-
\$ 9,396	\$ 4,505	\$ 23,057	\$ 3,374	\$ 7,712	\$ 1,384	\$ 116

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Combining Statement of Cash Flows – Nonmajor Enterprise Funds (Continued from previous page)For the Fiscal Year Ended June 30, 2011
(Dollars in Thousands)

	Behavioral Health Local Funds	Total
Cash Flows from Operating Activities		
Receipts for Sales and Services	\$ 478	\$ 960,177
Internal Activity-Receipts from Other Funds	-	7,993
Internal Activity-Payments to Other Funds	-	(2,297)
Payments to Suppliers for Goods and Services	(446)	(397,278)
Payments for Contractual Services	-	(56,273)
Payments for Prizes, Claims, and Loss Control	-	(220,151)
Payments to Employees	-	(102,552)
Payments to Providers for Non-recurring Cost Estimates	-	(42,384)
Other Operating Revenue	-	5,107
Other Operating Expense	-	(283)
Net Cash Provided by (Used for) Operating Activities	<u>32</u>	<u>152,059</u>
Cash Flows from Noncapital Financing Activities		
Transfers In From Other Funds	-	3,512
Transfers Out to Other Funds	(5)	(311,358)
Other Noncapital Financing Receipt Activities	-	203,806
Other Noncapital Financing Disbursement Activities	-	(33,082)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(5)</u>	<u>(137,122)</u>
Cash Flows from Capital and Related Financing Activities		
Acquisition of Capital Assets	-	(4,672)
Payment of Principal and Interest on Bonds and Notes	-	(189)
Other Capital and Related Financing Disbursement Activities	-	(100)
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>-</u>	<u>(4,961)</u>
Net Increase (Decrease) in Cash and Cash Equivalents		
Cash Equivalents	27	9,976
Cash and Cash Equivalents, July 1	453	177,135
Cash and Cash Equivalents, June 30	<u>\$ 480</u>	<u>\$ 187,111</u>
Reconciliation of Cash and Cash Equivalents		
Per the Statement of Net Assets:		
Cash and Cash Equivalents	\$ 480	\$ 187,272
Cash and Travel Advances	-	169
Less:		
Securities Lending Cash Equivalents	-	(330)
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 480</u>	<u>\$ 187,111</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)	\$ 117,734	\$ (4,229)	\$ 17,186
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation	3,176	-	-
Other Expenses	-	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(283)	(1)	1,975
(Increase) Decrease in Due From Other Funds	-	-	-
(Increase) Decrease in Inventory	(780)	-	-
(Increase) Decrease in Prepaid Items	(344)	27	-
Increase (Decrease) in Accounts Payable	(1,018)	119	(92)
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	800	1	-
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	65	2	-
Increase (Decrease) in Interfund Payables	(59)	-	-
Increase (Decrease) in Unearned Revenue	(58)	56	-
Increase (Decrease) in Other Liabilities	-	-	-
Increase (Decrease) in Claims Payable: Due Within One Year	-	991	(4,218)
Increase (Decrease) in Claims Payable: Due in More Than One Year	-	2,275	-
Increase (Decrease) in Long-term Liabilities: Due Within One Year	140	2	-
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	5,949	31	-
Net Cash Provided by (Used for) Operating Activities	<u>\$ 125,322</u>	<u>\$ (726)</u>	<u>\$ 14,851</u>

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

For the Fiscal Year Ended June 30, 2011
(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)	\$ 417	\$ 1,724	\$ 1,475
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation	181	224	46
Other Expenses	-	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(360)	33	(45)
(Increase) Decrease in Due From Other Funds	-	-	(454)
(Increase) Decrease in Inventory	(415)	9	-
(Increase) Decrease in Prepaid Items	-	-	-
Increase (Decrease) in Accounts Payable	(234)	26	(52)
Increase (Decrease) in Amounts Due to Other Governments	-	-	-
Increase (Decrease) in Due to Other Funds	117	24	60
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	(10)	5	2
Increase (Decrease) in Interfund Payables	-	-	-
Increase (Decrease) in Unearned Revenue	-	(551)	8
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	(49)	6	(2)
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	603	336	248
Net Cash Provided by (Used for) Operating Activities	<u>\$ 250</u>	<u>\$ 1,836</u>	<u>\$ 1,286</u>

Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts	Science Museum of Virginia	Behavioral Health Local Funds	Total
\$ (2,533)	\$ 14,539	\$ 1,051	\$ 53	\$ 32	\$ 147,449
-	-	-	-	-	3,627
-	4,220	-	-	-	4,220
-	651	95	(8)	-	2,057
-	-	-	-	-	(454)
-	-	(155)	7	-	(1,334)
-	-	(1)	-	-	(318)
5	(97)	(19)	-	-	(1,362)
-	(9,464)	-	-	-	(9,464)
188	3	10	-	-	1,203
4	1	12	-	-	81
-	-	-	-	-	(59)
-	-	-	1	-	(544)
-	-	(26)	-	-	(26)
-	-	-	-	-	(3,227)
-	-	-	-	-	2,275
(8)	6	(10)	-	-	85
444	60	175	4	-	7,850
<u>\$ (1,900)</u>	<u>\$ 9,919</u>	<u>\$ 1,132</u>	<u>\$ 57</u>	<u>\$ 32</u>	<u>\$ 152,059</u>

