
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.

Alcoholic Beverage Control operates facilities for the distribution and sale of distilled spirits and wine, as well as enforcement and management of liquor licenses.

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.

Line of Duty accounts for the disability, death, and health benefits provided to eligible local government employees and their family members.

Advantage Vanpool Self Insurance accounts for pooled resources to provide liability, uninsured motorist, and physical damage protection for commuter vanpools. The basis for estimating the liabilities for unpaid claims and claim adjustment expenses is the actuarial analysis performed by the Commonwealth's actuary for Risk Management.

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, 2023

(Dollars in Thousands)

	Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Line of Duty
Assets and Deferred Outflows of Resources				
Current Assets:				
Cash and Cash Equivalents	\$ 31,938	\$ 46,836	\$ 165,933	\$ 2,700
Receivables, Net	14,797	2	43,098	293
Due From Other Funds	—	—	—	—
Inventory	103,861	—	—	—
Prepaid Items	1,289	106	—	—
Other Assets	423	—	—	—
Total Current Assets	152,308	46,944	209,031	2,993
Noncurrent Assets:				
Other Assets	4,961	43	64	—
Nondepreciable Capital Assets	13,916	—	—	—
Other Capital Assets, Net	299,131	55	—	—
Total Noncurrent Assets	318,008	98	64	—
Total Assets	470,316	47,042	209,095	2,993
Deferred Outflows of Resources	38,535	170	241	—
Total Assets and Deferred Outflows of Resources	508,851	47,212	209,336	2,993
Liabilities and Deferred Inflows of Resources				
Current Liabilities:				
Accounts Payable	84,905	785	14,114	645
Amounts Due to Other Governments	—	—	—	—
Due to Other Funds	11,148	16	7	—
Due to External Parties (Fiduciary Funds)	993	8	11	—
Interfund Payable	52,507	—	—	—
Unearned Revenue	1,881	6	—	—
Obligations Under Securities Lending Program	3,141	4,225	14,968	244
Other Liabilities	—	—	—	—
Claims Payable Due Within One Year	—	12,120	48,711	989
Long-term Liabilities Due Within One Year	31,602	14	139	—
Total Current Liabilities	186,177	17,174	77,950	1,878
Noncurrent Liabilities:				
Claims Payable Due in More Than One Year	—	31,049	—	—
Long-term Liabilities Due in More Than One Year	285,016	799	1,195	—
Total Noncurrent Liabilities	285,016	31,848	1,195	—
Total Liabilities	471,193	49,022	79,145	1,878
Deferred Inflows of Resources	26,755	213	316	—
Total Liabilities and Deferred Inflows of Resources	497,948	49,235	79,461	1,878
Net Position				
Net Investment in Capital Assets	104,629	55	—	—
Restricted for Net Other Postemployment Benefit - Virginia Sickness and Disability Program	4,109	41	61	—
Unrestricted	(97,835)	(2,119)	129,814	1,115
Total Net Position (Deficit)	\$ 10,903	\$ (2,023)	\$ 129,875	\$ 1,115

Advantage Vanpool Self Insurance	Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts
\$ 4,620	\$ 10,091	\$ 4,189	\$ 15,214	\$ 2,974	\$ 69,019	\$ 357
60	3,445	215	6,681	—	6,532	152
—	—	200	847	—	—	—
—	7,744	57	—	—	—	317
—	—	—	—	—	—	—
28	—	—	—	—	—	6
4,708	21,280	4,661	22,742	2,974	75,551	832
—	147	186	150	350	80	93
—	149	—	15,064	—	—	—
1	8,469	1,915	192,655	—	110	—
1	8,765	2,101	207,869	350	190	93
4,709	30,045	6,762	230,611	3,324	75,741	925
—	613	697	426	1,336	382	472
4,709	30,658	7,459	231,037	4,660	76,123	1,397
1	3,662	365	1,465	546	981	454
—	—	—	—	—	9,816	—
—	89	301	50	1,034	18	17
—	12	31	33	61	10	17
—	—	—	5,500	—	—	—
—	187	4,670	—	70	—	178
417	—	—	—	268	6,226	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	47	104	6,858	546	68	12
418	3,997	5,471	13,906	2,525	17,119	678
—	—	—	—	—	—	—
1	4,273	3,643	187,718	7,993	1,751	1,905
1	4,273	3,643	187,718	7,993	1,751	1,905
419	8,270	9,114	201,624	10,518	18,870	2,583
—	1,291	1,005	605	1,873	270	525
419	9,561	10,119	202,229	12,391	19,140	3,108
1	8,618	1,915	18,534	—	110	—
—	149	185	150	350	73	85
4,289	12,330	(4,760)	10,124	(8,081)	56,800	(1,796)
\$ 4,290	\$ 21,097	\$ (2,660)	\$ 28,808	\$ (7,731)	\$ 56,983	\$ (1,711)

Continued on next page

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

June 30, 2023

(Dollars in Thousands)

	Science Museum of Virginia	Behavioral Health Local Funds	Total
Assets and Deferred Outflows of Resources			
Current Assets:			
Cash and Cash Equivalents	\$ 1,115	\$ 414	\$ 355,400
Receivables, Net	14	—	75,289
Due From Other Funds	—	—	1,047
Inventory	56	—	112,035
Prepaid Items	—	—	1,395
Other Assets	—	—	457
Total Current Assets	1,185	414	545,623
Noncurrent Assets:			
Other Assets	4	—	6,078
Nondepreciable Capital Assets	—	—	29,129
Other Capital Assets, Net	—	—	502,336
Total Noncurrent Assets	4	—	537,543
Total Assets	1,189	414	1,083,166
Deferred Outflows of Resources	36	—	42,908
Total Assets and Deferred Outflows of Resources	1,225	414	1,126,074
Liabilities and Deferred Inflows of Resources			
Current Liabilities:			
Accounts Payable	627	—	108,550
Amounts Due to Other Governments	—	—	9,816
Due to Other Funds	90	—	12,770
Due to External Parties (Fiduciary Funds)	—	—	1,176
Interfund Payable	—	—	58,007
Unearned Revenue	1	—	6,993
Obligations Under Securities Lending Program	—	—	29,489
Other Liabilities	—	122	122
Claims Payable Due Within One Year	—	—	61,820
Long-term Liabilities Due Within One Year	—	—	39,390
Total Current Liabilities	718	122	328,133
Noncurrent Liabilities:			
Claims Payable Due in More Than One Year	—	—	31,049
Long-term Liabilities Due in More Than One Year	81	—	494,375
Total Noncurrent Liabilities	81	—	525,424
Total Liabilities	799	122	853,557
Deferred Inflows of Resources	50	—	32,903
Total Liabilities and Deferred Inflows of Resources	849	122	886,460
Net Position			
Net Investment in Capital Assets	—	—	133,862
Restricted for Net Other Postemployment Benefit - Virginia Sickness and Disability Program	5	—	5,208
Unrestricted	371	292	100,544
Total Net Position (Deficit)	\$ 376	\$ 292	\$ 239,614



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

For the Fiscal Year Ended June 30, 2023

(Dollars in Thousands)

	Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Line of Duty
Operating Revenues				
Charges for Sales and Services	\$ 1,196,872	\$ 14,739	\$ 523,867	\$ 21,642
Interest, Dividends, Rents, and Other Investment Income	—	—	—	—
Other	33,551	—	61	—
Total Operating Revenues	1,230,423	14,739	523,928	21,642
Operating Expenses				
Cost of Sales and Services	693,270	—	—	—
Prizes and Claims	—	4,072	496,208	22,250
Personal Services	176,246	904	1,425	—
Contractual Services	58,506	605	24,715	1,216
Supplies and Materials	5,478	2	1,690	—
Depreciation and Amortization	40,995	14	—	—
Rent, Insurance, and Other Related Charges	20,948	85	—	—
Interest Expense	—	—	—	—
Non-recurring Cost Estimate Payments to Providers	—	—	—	—
Other	7,889	2	—	—
Total Operating Expenses	1,003,332	5,684	524,038	23,466
Operating Income (Loss)	227,091	9,055	(110)	(1,824)
Nonoperating Revenues (Expenses)				
Interest, Dividends, Rents, and Other Investment Income	1,673	1,002	2,889	88
Other	5,142	(151)	(488)	(16)
Total Nonoperating Revenues (Expenses)	6,815	851	2,401	72
Income (Loss) Before Transfers	233,906	9,906	2,291	(1,752)
Transfers In	1,865	—	—	—
Transfers Out	(229,703)	—	(513)	—
Change in Net Position	6,068	9,906	1,778	(1,752)
Total Net Position (Deficit), July 1	4,835	(11,929)	128,097	2,867
Total Net Position (Deficit), June 30	\$ 10,903	\$ (2,023)	\$ 129,875	\$ 1,115

Advantage Vanpool Self Insurance	Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts
\$ 436	\$ 42,064	\$ 15,891	\$ 31,104	\$ 11,851	\$ 74,535	\$ 7,531
—	—	—	—	—	—	—
—	16	—	—	—	—	35
436	42,080	15,891	31,104	11,851	74,535	7,566
—	30,234	—	—	—	—	2,342
135	—	—	—	—	—	—
16	9,532	4,252	2,646	9,882	1,438	3,987
14	1,790	1,495	3,265	947	8,701	959
—	154	5,141	3	52	4	242
1	399	546	6,643	—	5	—
1	2,445	1,702	968	833	93	33
—	—	—	218	—	—	—
—	—	—	—	—	40,653	—
—	127	630	2,165	9	10	—
167	44,681	13,766	15,908	11,723	50,904	7,563
269	(2,601)	2,125	15,196	128	23,631	3
90	—	—	—	23	1,264	—
(16)	117	116	(3,436)	252	(186)	75
74	117	116	(3,436)	275	1,078	75
343	(2,484)	2,241	11,760	403	24,709	78
—	—	—	—	—	—	—
—	—	(1,703)	—	—	(13,450)	(14)
343	(2,484)	538	11,760	403	11,259	64
3,947	23,581	(3,198)	17,048	(8,134)	45,724	(1,775)
\$ 4,290	\$ 21,097	\$ (2,660)	\$ 28,808	\$ (7,731)	\$ 56,983	\$ (1,711)

Continued on next page

**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, 2023

(Dollars in Thousands)

	Science Museum of Virginia	Behavioral Health Local Funds	Total
Operating Revenues			
Charges for Sales and Services	\$ 566	\$ 315	\$ 1,941,413
Interest, Dividends, Rents, and Other Investment Income	—	—	—
Other	—	—	33,663
Total Operating Revenues	566	315	1,975,076
Operating Expenses			
Cost of Sales and Services	243	272	726,361
Prizes and Claims	—	—	522,665
Personal Services	209	—	210,537
Contractual Services	34	—	102,247
Supplies and Materials	5	—	12,771
Depreciation and Amortization	—	—	48,603
Rent, Insurance, and Other Related Charges	—	—	27,108
Interest Expense	—	—	218
Non-recurring Cost Estimate Payments to Providers	—	—	40,653
Other	—	—	10,832
Total Operating Expenses	491	272	1,701,995
Operating Income (Loss)	75	43	273,081
Nonoperating Revenues (Expenses)			
Interest, Dividends, Rents, and Other Investment Income	—	—	7,029
Other	5	—	1,414
Total Nonoperating Revenues (Expenses)	5	—	8,443
Income (Loss) Before Transfers	80	43	281,524
Transfers In	—	—	1,865
Transfers Out	—	(31)	(245,414)
Change in Net Position	80	12	37,975
Total Net Position (Deficit), July 1	296	280	201,639
Total Net Position (Deficit), June 30	\$ 376	\$ 292	\$ 239,614



Combining Statement of Cash Flows – Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2023

(Dollars in Thousands)

	Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Line of Duty
Cash Flows from Operating Activities				
Receipts for Sales and Services	\$ 1,214,703	\$ 14,458	\$ 518,692	\$ 21,715
Internal Activity-Receipts from Other Funds	—	—	—	—
Internal Activity-Payments to Other Funds	—	—	—	—
Payments to Suppliers for Goods and Services	(698,849)	—	210	—
Payments for Contractual Services	(58,506)	(498)	(26,507)	(1,152)
Payments for Prizes, Claims, and Loss Control	—	(9,118)	(493,877)	(22,466)
Payments to Employees	(144,397)	(1,123)	(1,432)	—
Payments to Providers for Non-recurring Cost Estimates	—	—	—	—
Other Operating Revenue	10,334	—	—	—
Other Operating Expense	(65,397)	—	—	—
Net Cash Provided by (Used for) Operating Activities	257,888	3,719	(2,914)	(1,903)
Cash Flows from Noncapital Financing Activities				
Transfers In from Other Funds	1,865	—	—	—
Transfers Out to Other Funds	(580,151)	—	(514)	—
Other Noncapital Financing Receipt Activities	401,389	—	—	—
Other Noncapital Financing Disbursement Activities	(43,689)	—	—	—
Net Cash Provided by (Used for) Noncapital Financing Activities	(220,586)	—	(514)	—
Cash Flows from Capital and Related Financing Activities				
Acquisition of Capital Assets	(6,234)	—	—	—
Payment of Principal and Interest on Bonds and Notes	(33,949)	—	—	—
Proceeds from Sale of Capital Assets	25	—	—	—
Other Capital and Related Financing Receipt Activities	1,258	—	—	—
Other Capital and Related Financing Disbursement Activities	—	—	—	—
Net Cash Used for Capital and Related Financing Activities	(38,900)	—	—	—
Cash Flows from Investing Activities				
Investment Income on Cash, Cash Equivalents, and Investments	—	820	2,351	72
Net Cash Provided by Investing Activities	—	820	2,351	72
Net Increase (Decrease) in Cash and Cash Equivalents				
Cash Equivalents	(1,598)	4,539	(1,077)	(1,831)
Cash and Cash Equivalents, July 1	30,817	38,072	152,042	4,287
Cash and Cash Equivalents, June 30	\$ 29,219	\$ 42,611	\$ 150,965	\$ 2,456
Reconciliation of Cash and Cash Equivalents				
Per the Statement of Net Position:				
Cash and Cash Equivalents	\$ 31,938	\$ 46,836	\$ 165,933	\$ 2,700
Cash and Travel Advances	423	—	—	—
Less:				
Securities Lending Cash Equivalents	(3,142)	(4,225)	(14,968)	(244)
Cash and Cash Equivalents per the Statement of Cash Flows	\$ 29,219	\$ 42,611	\$ 150,965	\$ 2,456

Advantage Vanpool Self Insurance	Virginia Industries for the Blind	Consolidated Laboratory	eVA Procurement System	Department of Environmental Quality	Wireless E-911 Service Board	Virginia Museum of Fine Arts
\$ 434	\$ 38,347	\$ 17,555	\$ 22,098	\$ 11,850	\$ 74,298	\$ 7,541
—	3,052	—	6,271	—	—	—
—	—	(2,123)	(1,940)	—	—	—
—	(29,087)	(5,321)	28	(61)	(3)	(2,520)
(14)	(1,908)	(1,168)	(1,856)	(947)	(8,570)	(992)
(124)	—	—	—	—	—	—
(18)	(9,558)	(4,624)	(2,603)	(10,628)	(1,322)	(4,234)
—	—	—	—	—	(41,823)	—
—	202	—	—	—	—	—
—	(2,599)	—	—	(833)	—	—
278	(1,551)	4,319	21,998	(619)	22,580	(205)
—	—	—	—	—	—	—
—	—	(1,703)	—	—	(13,450)	(14)
—	—	—	—	—	—	—
—	—	(200)	(1,500)	—	—	—
—	—	(1,903)	(1,500)	—	(13,450)	(14)
—	(146)	(145)	(9,139)	—	—	—
—	—	(580)	(8,413)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	(5,222)	—	—	—
—	(146)	(725)	(22,774)	—	—	—
74	—	—	—	—	1,037	—
74	—	—	—	—	1,037	—
352	(1,697)	1,691	(2,276)	(619)	10,167	(219)
3,851	11,788	2,498	17,490	3,325	52,626	582
\$ 4,203	\$ 10,091	\$ 4,189	\$ 15,214	\$ 2,706	\$ 62,793	\$ 363
\$ 4,620	\$ 10,091	\$ 4,189	\$ 15,214	\$ 2,974	\$ 69,019	\$ 357
—	—	—	—	—	—	6
(417)	—	—	—	(268)	(6,226)	—
\$ 4,203	\$ 10,091	\$ 4,189	\$ 15,214	\$ 2,706	\$ 62,793	\$ 363

Continued on next page

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

For the Fiscal Year Ended June 30, 2023

(Dollars in Thousands)

	Science Museum of Virginia	Behavioral Health Local Funds	Total
Cash Flows from Operating Activities			
Receipts for Sales and Services	\$ 567	\$ 304	\$ 1,942,562
Internal Activity-Receipts from Other Funds	—	—	9,323
Internal Activity-Payments to Other Funds	—	—	(4,063)
Payments to Suppliers for Goods and Services	(204)	(272)	(736,079)
Payments for Contractual Services	—	—	(102,118)
Payments for Prizes, Claims, and Loss Control	—	—	(525,585)
Payments to Employees	—	—	(179,939)
Payments to Providers for Non-recurring Cost Estimates	—	—	(41,823)
Other Operating Revenue	39	—	10,575
Other Operating Expense	(84)	—	(68,913)
Net Cash Provided by (Used for) Operating Activities	318	32	303,940
Cash Flows from Noncapital Financing Activities			
Transfers In from Other Funds	—	—	1,865
Transfers Out to Other Funds	—	(31)	(595,863)
Other Noncapital Financing Receipt Activities	—	—	401,389
Other Noncapital Financing Disbursement Activities	—	—	(45,389)
Net Cash Provided by (Used for) Noncapital Financing Activities	—	(31)	(237,998)
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	—	—	(15,664)
Payment of Principal and Interest on Bonds and Notes	—	—	(42,942)
Proceeds from Sale of Capital Assets	—	—	25
Other Capital and Related Financing Receipt Activities	—	—	1,258
Other Capital and Related Financing Disbursement Activities	—	—	(5,222)
Net Cash Used for Capital and Related Financing Activities	—	—	(62,545)
Cash Flows from Investing Activities			
Investment Income on Cash, Cash Equivalents, and Investments	—	—	4,354
Net Cash Provided by Investing Activities	—	—	4,354
Net Increase (Decrease) in Cash and Cash Equivalents			
Cash Equivalents	318	1	7,751
Cash and Cash Equivalents, July 1	797	413	318,588
Cash and Cash Equivalents, June 30	\$ 1,115	\$ 414	\$ 326,339
Reconciliation of Cash and Cash Equivalents			
Per the Statement of Net Position:			
Cash and Cash Equivalents	\$ 1,115	\$ 414	\$ 355,400
Cash and Travel Advances	—	—	429
Less:			
Securities Lending Cash Equivalents	—	—	(29,490)
Cash and Cash Equivalents per the Statement of Cash Flows	<u>\$ 1,115</u>	<u>\$ 414</u>	<u>\$ 326,339</u>

	Alcoholic Beverage Control	Risk Management	Local Choice Health Care	Line of Duty
Reconciliation of Operating Income				
To Net Cash Provided by (Used for)				
Operating Activities:				
Operating Income (Loss)	\$ 227,091	\$ 9,055	\$ (110)	\$ (1,824)
Adjustments to Reconcile Operating				
Income to Net Cash Provided by (Used for)				
Operating Activities:				
Depreciation and Amortization	40,995	14	—	—
Miscellaneous Nonoperating Income	196	32	50	—
Other	4,298	—	—	—
Change in Assets, Deferred Outflows of Resources, Liabilities, and				
Deferred Inflows of Resources				
(Increase) Decrease in Accounts Receivable	(6,145)	(2)	(5,237)	74
(Increase) Decrease in Due from Other Funds	—	—	—	—
(Increase) Decrease in Other Assets: Due Within One Year	—	—	—	—
(Increase) Decrease in Other Assets: Due in More Than One Year	(97)	9	11	—
(Increase) Decrease in Inventory	(3,676)	—	—	—
(Increase) Decrease in Prepaid Items	1,369	—	—	—
(Increase) Decrease in Deferred Outflows of Resources	(10,022)	64	91	—
Increase (Decrease) in Accounts Payable	(2,088)	146	1,348	(146)
Increase (Decrease) in Amounts Due to Other Governments	—	—	—	—
Increase (Decrease) in Due to Other Funds	(28)	2	—	—
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	172	(9)	2	—
Increase (Decrease) in Unearned Revenue	1,118	(279)	—	—
Increase (Decrease) in Other Liabilities	—	—	—	—
Increase (Decrease) in Claims Payable: Due Within One Year	—	(1,421)	1,144	(7)
Increase (Decrease) in Claims Payable: Due in More Than One Year	—	(3,736)	—	—
Increase (Decrease) in Long-term Liabilities: Due Within One Year	174	(32)	30	—
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	28,142	163	201	—
Increase (Decrease) in Deferred Inflows of Resources	(23,611)	(287)	(444)	—
Net Cash Provided by (Used for) Operating Activities	<u>\$ 257,888</u>	<u>\$ 3,719</u>	<u>\$ (2,914)</u>	<u>\$ (1,903)</u>
Noncash Investing, Capital, and Financing Activities:				
The following transactions occurred prior to the Statement of Net Position date:				
Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets				
Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets	\$ 4,677	\$ —	\$ —	\$ —
Long-term Leases Used to Finance Capital Assets				
Long-term Leases Used to Finance Capital Assets	26,478	—	—	—
Accounts Payable Increase (Decrease) related to Capital Assets				
Accounts Payable Increase (Decrease) related to Capital Assets	—	—	—	—
Total Noncash, Investing, Capital, and Financing Activities	<u>\$ 31,155</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

Continued on next page

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

For the Fiscal Year Ended June 30, 2023

(Dollars in Thousands)

	Advantage Vanpool Self Insurance	Virginia Industries for the Blind	Consolidated Laboratory
Reconciliation of Operating Income			
To Net Cash Provided by (Used for)			
Operating Activities:			
Operating Income (Loss)	\$ 269	\$ (2,601)	\$ 2,125
Adjustments to Reconcile Operating			
Income to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation and Amortization	1	399	546
Miscellaneous Nonoperating Income	—	117	142
Other	—	—	—
Change in Assets, Deferred Outflows of Resources, Liabilities, and			
Deferred Inflows of Resources			
(Increase) Decrease in Accounts Receivable	(2)	(444)	261
(Increase) Decrease in Due from Other Funds	—	—	1
(Increase) Decrease in Other Assets: Due Within One Year	12	—	—
(Increase) Decrease in Other Assets: Due in More Than One Year	—	22	34
(Increase) Decrease in Inventory	—	(322)	(24)
(Increase) Decrease in Prepaid Items	—	—	—
(Increase) Decrease in Deferred Outflows of Resources	—	111	223
Increase (Decrease) in Accounts Payable	(2)	1,605	(48)
Increase (Decrease) in Amounts Due to Other Governments	—	—	—
Increase (Decrease) in Due to Other Funds	—	—	(199)
Increase (Decrease) in Due to External Parties (Fiduciary Funds)	—	(35)	—
Increase (Decrease) in Unearned Revenue	—	187	2,032
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	(1)	(337)	(100)
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year	1	897	624
Increase (Decrease) in Deferred Inflows of Resources	—	(1,150)	(1,298)
Net Cash Provided by (Used for) Operating Activities	\$ 278	\$ (1,551)	\$ 4,319
Noncash Investing, Capital, and Financing Activities:			
The following transactions occurred prior to the Statement of Net Position date:			
Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets			
	\$ —	\$ —	\$ —
Long-term Leases Used to Finance Capital Assets			
	—	—	—
Accounts Payable Increase (Decrease) related to Capital Assets	—	—	288
Total Noncash, Investing, Capital, and Financing Activities	\$ —	\$ —	\$ 288

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
\$ 15,196	\$ 128	\$ 23,631	\$ 3	\$ 75	\$ 43	\$ 273,081
6,643	—	5	—	—	—	48,603
87	275	42	75	5	—	1,021
—	—	—	—	—	—	4,298
(527)	—	(238)	(60)	(1)	—	(12,321)
(125)	—	—	—	—	—	(124)
—	—	—	—	—	—	12
53	58	(104)	8	—	—	(6)
—	—	—	92	(3)	—	(3,933)
—	—	—	—	—	—	1,369
575	287	141	14	(12)	—	(8,528)
1,162	165	348	1	237	—	2,728
—	—	(1,026)	—	—	—	(1,026)
(359)	(167)	12	2	34	—	(703)
5	5	1	2	—	—	143
—	13	—	(21)	—	—	3,050
—	—	—	—	—	(11)	(11)
—	—	—	—	—	—	(284)
—	—	—	—	—	—	(3,736)
(146)	3	(7)	2	—	—	(414)
1,355	1,054	216	198	12	—	32,863
(1,921)	(2,440)	(441)	(521)	(29)	—	(32,142)
<u>\$ 21,998</u>	<u>\$ (619)</u>	<u>\$ 22,580</u>	<u>\$ (205)</u>	<u>\$ 318</u>	<u>\$ 32</u>	<u>\$ 303,940</u>
\$ 199,298	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 203,975
—	—	—	—	—	—	26,478
—	—	—	—	—	—	288
<u>\$ 199,298</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 230,741</u>