

NONMAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purpose.

Comprehensive Services - Accounts for the operations of the Commonwealth of Virginia's Comprehensive Services Act for which a community policy and management team comprised of representatives of the School Board, Social Services, Community Services, Health, and Probation provide oversight.

Community Services - Accounts for the operation of mental health, mental retardation, and substance abuse services.

COUNTY OF HANOVER, VIRGINIA
 Non-major Governmental Fund
 Combining Balance Sheet
 June 30, 2005

	Special Revenue		
	Comprehensive Services	Community Services	Total
ASSETS			
Cash, cash equivalents and investments	\$ 184,112	\$ 2,403	\$ 186,515
Accounts receivable (net of allowance for uncollectable accounts)	62,338	729,584	791,922
Due from other governmental units	215,306	12,891	228,197
Total assets	<u>\$ 461,756</u>	<u>744,878</u>	<u>1,206,634</u>
LIABILITIES			
Accounts payable	\$ 204,920	175,863	380,783
Accrued liabilities	4,081	276,583	280,664
Due to other funds	-	180,000	180,000
Deferred revenue	-	6,000	6,000
Total liabilities	<u>209,001</u>	<u>638,446</u>	<u>847,447</u>
FUND BALANCES			
Reserved for encumbrances	-	19,742	19,742
Unreserved:			
Undesignated	252,755	-	252,755
Designated for specific purposes	-	86,690	86,690
Total fund balance	<u>252,755</u>	<u>106,432</u>	<u>359,187</u>
Total liabilities and fund balance	<u>\$ 461,756</u>	<u>744,878</u>	<u>1,206,634</u>

COUNTY OF HANOVER, VIRGINIA

Non-major Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended June 30, 2005

	Special Revenue		
	Comprehensive Services	Community Services	Total
REVENUES			
Revenues from local sources:			
Revenues from use of money and property	\$ -	215,000	215,000
Charges for services	-	2,444,566	2,444,566
Recovered cost	110,438	103,167	213,605
Miscellaneous	-	3,938	3,938
Total revenues from local sources	<u>110,438</u>	<u>2,766,671</u>	<u>2,877,109</u>
Intergovernmental	1,932,782	2,351,938	4,284,720
Total revenues	<u>2,043,220</u>	<u>5,118,609</u>	<u>7,161,829</u>
EXPENDITURES			
Health and welfare	3,865,592	8,690,715	12,556,307
Total expenditures	<u>3,865,592</u>	<u>8,690,715</u>	<u>12,556,307</u>
Excess (deficiency) of revenues over (under) expenditures	(1,822,372)	(3,572,106)	(5,394,478)
OTHER FINANCING SOURCES AND USES			
Transfers in	1,961,561	3,617,721	5,579,282
Total other financing sources and uses	<u>1,961,561</u>	<u>3,617,721</u>	<u>5,579,282</u>
Net change in fund balance	139,189	45,615	184,804
Fund balances - beginning	113,566	60,817	174,383
Fund balances - ending	<u>\$ 252,755</u>	<u>106,432</u>	<u>359,187</u>

COUNTY OF HANOVER, VIRGINIA

Comprehensive Services Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended June 30, 2005

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Revenues from local sources				
Recovered costs	\$ -	-	110,438	110,438
Total revenues from local sources	-	-	110,438	110,438
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State Agency):				
Education	2,212,894	2,479,644	1,932,782	(546,862)
Total intergovernmental	2,212,894	2,479,644	1,932,782	(546,862)
Total revenues	2,212,894	2,479,644	2,043,220	(436,424)
EXPENDITURES				
Health and welfare:				
Comprehensive Services	3,955,233	4,441,205	3,865,592	575,613
Total expenditures	3,955,233	4,441,205	3,865,592	575,613
Excess (deficiency) of revenues over (under) expenditures	(1,742,339)	(1,961,561)	(1,822,372)	(139,189)
OTHER FINANCING SOURCES AND USES				
Transfers in:				
General Fund	1,742,339	1,961,561	1,961,561	-
Total operating transfers in	1,742,339	1,961,561	1,961,561	-
Total other financing sources and uses	1,742,339	1,961,561	1,961,561	-
Net change in fund balance	-	-	139,189	139,189
Fund balance beginning	-	113,566	113,566	-
Fund balance ending	\$ -	113,566	252,755	139,189

COUNTY OF HANOVER, VIRGINIA

Community Services Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended June 30, 2005

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Revenues from local sources:				
Revenues from use of money and property:				
Sale of materials and supplies	\$ 170,000	170,000	215,000	45,000
Total revenues from use of money and property	<u>170,000</u>	<u>170,000</u>	<u>215,000</u>	<u>45,000</u>
Charges for services	2,395,963	2,395,963	2,444,566	48,603
Recovered cost	158,000	158,000	103,167	(54,833)
Miscellaneous	26,000	7,548	3,938	(3,610)
Total revenues from local sources	<u>2,749,963</u>	<u>2,731,511</u>	<u>2,766,671</u>	<u>35,160</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State Agency):				
Mental Health, Retardation and Substance Abuse	1,565,104	1,772,056	1,787,465	15,409
Total categorical aid	<u>1,565,104</u>	<u>1,772,056</u>	<u>1,787,465</u>	<u>15,409</u>
Total revenue from the Commonwealth	<u>1,565,104</u>	<u>1,772,056</u>	<u>1,787,465</u>	<u>15,409</u>
Revenue from the Federal government:				
Categorical aid (Federal Agency):				
Health and Human Services	452,591	569,779	564,473	(5,306)
Total categorical aid	<u>452,591</u>	<u>569,779</u>	<u>564,473</u>	<u>(5,306)</u>
Total revenue from the Federal government	<u>452,591</u>	<u>569,779</u>	<u>564,473</u>	<u>(5,306)</u>
Total intergovernmental	<u>2,017,695</u>	<u>2,341,835</u>	<u>2,351,938</u>	<u>10,103</u>
Total revenues	<u>4,767,658</u>	<u>5,073,346</u>	<u>5,118,609</u>	<u>45,263</u>
EXPENDITURES				
Health and welfare:				
Community Services	8,436,367	9,017,062	8,690,715	326,347
Total health and welfare	<u>8,436,367</u>	<u>9,017,062</u>	<u>8,690,715</u>	<u>326,347</u>
Total expenditures	<u>8,436,367</u>	<u>9,017,062</u>	<u>8,690,715</u>	<u>326,347</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,668,709)</u>	<u>(3,943,716)</u>	<u>(3,572,106)</u>	<u>371,610</u>
OTHER FINANCING SOURCES AND USES				
Transfers in:				
General Fund	3,668,709	3,857,244	3,617,721	(239,523)
Total operating transfers in	<u>3,668,709</u>	<u>3,857,244</u>	<u>3,617,721</u>	<u>(239,523)</u>
Net change in fund balance	-	(86,472)	45,615	132,087
Fund balance beginning	-	60,817	60,817	-
Fund balance ending	<u>\$ -</u>	<u>(25,655)</u>	<u>106,432</u>	<u>132,087</u>