

NONMAJOR OTHER GOVERNMENTAL FUNDS

Nonmajor Other Governmental Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

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

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2006

	Other Governmental Funds		
	Comprehensive Services	Community Services	Total
ASSETS			
Cash, cash equivalents and investments	\$ 360,448	2,293	362,741
Accounts receivable (net of allowance for uncollectible accounts)	50	635,735	635,785
Due from other governmental units	291,058	43,339	334,397
Total assets	<u>\$ 651,556</u>	<u>681,367</u>	<u>1,332,923</u>
LIABILITIES			
Accounts payable	\$ 297,285	143,578	440,863
Accrued liabilities	4,271	297,037	301,308
Due to other funds	-	175,000	175,000
Total liabilities	<u>301,556</u>	<u>615,615</u>	<u>917,171</u>
FUND BALANCES			
Reserved for encumbrances	-	295	295
Unreserved:			
Designated for specific purposes	-	47,130	47,130
Undesignated	350,000	18,327	368,327
Total fund balance	<u>350,000</u>	<u>65,752</u>	<u>415,752</u>
Total liabilities and fund balance	<u>\$ 651,556</u>	<u>681,367</u>	<u>1,332,923</u>

COUNTY OF HANOVER, VIRGINIA

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended June 30, 2006

	Other Governmental Funds		
	Comprehensive Services	Community Services	Total
REVENUES			
Revenue from local sources:			
Revenue from use of money and property	\$ -	238,729	238,729
Charges for services	-	2,887,441	2,887,441
Recovered cost	69,828	194,408	264,236
Miscellaneous	-	57,357	57,357
Total revenue from local sources	69,828	3,377,935	3,447,763
Intergovernmental:			
Revenue from the Commonwealth	1,826,059	1,647,364	3,473,423
Revenue from the Federal government	-	526,308	526,308
Total intergovernmental	1,826,059	2,173,672	3,999,731
Total revenues	1,895,887	5,551,607	7,447,494
EXPENDITURES			
Human services	3,663,177	9,758,569	13,421,746
Total expenditures	3,663,177	9,758,569	13,421,746
Excess (deficiency) of revenues over (under) expenditures	(1,767,290)	(4,206,962)	(5,974,252)
OTHER FINANCING SOURCES			
Transfers in	1,864,535	4,166,282	6,030,817
Net change in fund balance	97,245	(40,680)	56,565
Fund balances - beginning	252,755	106,432	359,187
Fund balances - ending	\$ 350,000	65,752	415,752

COUNTY OF HANOVER, VIRGINIA

Comprehensive Services Fund

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

For the Year Ended June 30, 2006

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Revenue from local sources				
Recovered costs	\$ -	-	69,828	69,828
Total revenue from local sources	-	-	69,828	69,828
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State agency):				
Education	2,404,694	2,404,694	1,826,059	(578,635)
Total revenues	2,404,694	2,404,694	1,895,887	(508,807)
EXPENDITURES				
Human services:				
Comprehensive services	4,502,771	4,502,771	3,663,177	839,594
Total expenditures	4,502,771	4,502,771	3,663,177	839,594
Excess (deficiency) of revenues over (under) expenditures	(2,098,077)	(2,098,077)	(1,767,290)	330,787
OTHER FINANCING SOURCES				
Transfers in	2,098,077	2,098,077	1,864,535	(233,542)
Net change in fund balance	-	-	97,245	97,245
Fund balance - beginning	-	252,755	252,755	-
Fund balance - ending	\$ -	252,755	350,000	97,245

COUNTY OF HANOVER, VIRGINIA

Community Services Fund

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

For the Year Ended June 30, 2006

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Revenue from local sources:				
Revenue from use of money and property:				
Sale of materials and supplies	\$ 244,000	244,000	238,729	(5,271)
Total revenue from use of money and property	244,000	244,000	238,729	(5,271)
Charges for services	2,698,853	2,814,363	2,887,441	73,078
Recovered cost	196,692	196,692	194,408	(2,284)
Miscellaneous	77,500	63,343	57,357	(5,986)
Total revenue from local sources	3,217,045	3,318,398	3,377,935	59,537
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State agency):				
Mental Health, Retardation and Substance Abuse	1,784,874	1,848,906	1,647,364	(201,542)
Total revenue from the Commonwealth	1,784,874	1,848,906	1,647,364	(201,542)
Revenue from the Federal government:				
Categorical aid (Federal agency):				
Health and Human Services	435,591	631,758	526,308	(105,450)
Total revenue from the Federal government	435,591	631,758	526,308	(105,450)
Total intergovernmental	2,220,465	2,480,664	2,173,672	(306,992)
Total revenues	5,437,510	5,799,062	5,551,607	(247,455)
EXPENDITURES				
Human services:				
Community services	9,574,792	10,071,776	9,758,569	313,207
Total expenditures	9,574,792	10,071,776	9,758,569	313,207
Excess (deficiency) of revenues over (under) expenditures	(4,137,282)	(4,272,714)	(4,206,962)	65,752
OTHER FINANCING SOURCES				
Transfers in	4,137,282	4,166,282	4,166,282	-
Net change in fund balance	-	(106,432)	(40,680)	65,752
Fund balance - beginning	-	106,432	106,432	-
Fund balance - ending	\$ -	-	65,752	65,752