

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, 2008

	Other Governmental Funds		
	Comprehensive Services	Community Services	Total
ASSETS			
Cash, cash equivalents and investments	\$ 383,217	233,304	616,521
Accounts receivable (net of allowance for uncollectible accounts)	373	305,633	306,006
Due from other governmental units	355,550	63,410	418,960
Total assets	<u>\$ 739,140</u>	<u>602,347</u>	<u>1,341,487</u>
LIABILITIES			
Accounts payable	\$ 334,485	160,216	494,701
Accrued liabilities	4,655	313,786	318,441
Total liabilities	<u>339,140</u>	<u>474,002</u>	<u>813,142</u>
FUND BALANCES			
Reserved for:			
Encumbrances	-	21,345	21,345
Grant programs	-	7,000	7,000
Total reserved	<u>-</u>	<u>28,345</u>	<u>28,345</u>
Unreserved:			
Undesignated	400,000	100,000	500,000
Total fund balance	<u>400,000</u>	<u>128,345</u>	<u>528,345</u>
Total liabilities and fund balance	<u>\$ 739,140</u>	<u>602,347</u>	<u>1,341,487</u>

COUNTY OF HANOVER, VIRGINIA

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended June 30, 2008

	Other Governmental Funds		
	Comprehensive Services	Community Services	Total
REVENUES			
Revenue from local sources:			
Revenue from use of money and property	\$ -	51,578	51,578
Charges for services	-	2,952,604	2,952,604
Recovered cost	83,296	123,485	206,781
Miscellaneous	-	8,990	8,990
Total revenue from local sources	83,296	3,136,657	3,219,953
Intergovernmental:			
Revenue from the Commonwealth	2,475,578	2,002,320	4,477,898
Revenue from the Federal government	-	731,146	731,146
Total intergovernmental	2,475,578	2,733,466	5,209,044
Total revenues	2,558,874	5,870,123	8,428,997
EXPENDITURES			
Human services	4,878,125	10,405,326	15,283,451
Total expenditures	4,878,125	10,405,326	15,283,451
Excess (deficiency) of revenues over (under) expenditures	(2,319,251)	(4,535,203)	(6,854,454)
OTHER FINANCING SOURCES			
Transfers in	2,369,251	4,344,773	6,714,024
Net change in fund balance	50,000	(190,430)	(140,430)
Fund balances - beginning	350,000	318,775	668,775
Fund balances - ending	\$ 400,000	128,345	528,345

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, 2008

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Revenue from local sources				
Recovered costs	\$ 80,000	80,000	83,296	3,296
Total revenue from local sources	<u>80,000</u>	<u>80,000</u>	<u>83,296</u>	<u>3,296</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State agency):				
Education	2,889,387	2,889,387	2,475,578	(413,809)
Total revenues	<u>2,969,387</u>	<u>2,969,387</u>	<u>2,558,874</u>	<u>(410,513)</u>
EXPENDITURES				
Human services:				
Comprehensive services	5,179,034	5,379,034	4,878,125	500,909
Total expenditures	<u>5,179,034</u>	<u>5,379,034</u>	<u>4,878,125</u>	<u>500,909</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,209,647)</u>	<u>(2,409,647)</u>	<u>(2,319,251)</u>	<u>90,396</u>
OTHER FINANCING SOURCES				
Transfers in	2,209,647	2,409,647	2,369,251	(40,396)
Net change in fund balance	-	-	50,000	50,000
Fund balance - beginning	-	350,000	350,000	-
Fund balance - ending	<u>\$ -</u>	<u>350,000</u>	<u>400,000</u>	<u>50,000</u>

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, 2008

	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	\$ -	-	51,578	51,578
Total revenue from use of money and property	-	-	51,578	51,578
Charges for services	3,107,500	3,107,500	2,952,604	(154,896)
Recovered cost	145,000	145,000	123,485	(21,515)
Miscellaneous	115,000	99,800	8,990	(90,810)
Total revenue from local sources	3,367,500	3,352,300	3,136,657	(215,643)
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State agency):				
Mental Health, Retardation and Substance Abuse	1,746,575	1,931,865	2,002,320	70,455
Total revenue from the Commonwealth	1,746,575	1,931,865	2,002,320	70,455
Revenue from the Federal government:				
Categorical aid (Federal agency):				
Health and Human Services	552,767	625,346	731,146	105,800
Total revenue from the Federal government	552,767	625,346	731,146	105,800
Total intergovernmental	2,299,342	2,557,211	2,733,466	176,255
Total revenues	5,666,842	5,909,511	5,870,123	(39,388)
EXPENDITURES				
Human services:				
Community services	10,611,593	10,965,673	10,405,326	560,347
Total expenditures	10,611,593	10,965,673	10,405,326	560,347
Excess (deficiency) of revenues over (under) expenditures	(4,944,751)	(5,056,162)	(4,535,203)	520,959
OTHER FINANCING SOURCES				
Transfers in	4,944,751	4,970,751	4,344,773	(625,978)
Net change in fund balance	-	(85,411)	(190,430)	(105,019)
Fund balance - beginning	-	318,775	318,775	-
Fund balance - ending	\$ -	233,364	128,345	(105,019)