

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, 2007

	Other Governmental Funds		
	Comprehensive Services	Community Services	Total
ASSETS			
Cash, cash equivalents and investments	\$ 95,610	1,129	96,739
Accounts receivable (net of allowance for uncollectible accounts)	13,929	708,784	722,713
Due from other governmental units	587,388	68,451	655,839
Total assets	<u>\$ 696,927</u>	<u>778,364</u>	<u>1,475,291</u>
LIABILITIES			
Accounts payable	\$ 342,464	120,277	462,741
Accrued liabilities	4,463	312,312	316,775
Due to other funds	-	27,000	27,000
Total liabilities	<u>346,927</u>	<u>459,589</u>	<u>806,516</u>
FUND BALANCES			
Reserved for:			
Encumbrances	-	45,000	45,000
Grant programs	-	40,411	40,411
Total reserved	<u>-</u>	<u>85,411</u>	<u>85,411</u>
Unreserved:			
Undesignated	350,000	233,364	583,364
Total fund balance	<u>350,000</u>	<u>318,775</u>	<u>668,775</u>
Total liabilities and fund balance	<u>\$ 696,927</u>	<u>778,364</u>	<u>1,475,291</u>

COUNTY OF HANOVER, VIRGINIA

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended June 30, 2007

	Other Governmental Funds		
	Comprehensive Services	Community Services	Total
REVENUES			
Revenue from local sources:			
Revenue from use of money and property	\$ -	249,998	249,998
Charges for services	-	2,956,725	2,956,725
Recovered cost	88,718	150,718	239,436
Miscellaneous	-	62,715	62,715
Total revenue from local sources	88,718	3,420,156	3,508,874
Intergovernmental:			
Revenue from the Commonwealth	2,253,596	1,863,660	4,117,256
Revenue from the Federal government	-	718,227	718,227
Total intergovernmental	2,253,596	2,581,887	4,835,483
Total revenues	2,342,314	6,002,043	8,344,357
EXPENDITURES			
Human services	4,418,161	10,225,290	14,643,451
Total expenditures	4,418,161	10,225,290	14,643,451
Excess (deficiency) of revenues over (under) expenditures	(2,075,847)	(4,223,247)	(6,299,094)
OTHER FINANCING SOURCES			
Transfers in	2,075,847	4,476,270	6,552,117
Net change in fund balance	-	253,023	253,023
Fund balances - beginning	350,000	65,752	415,752
Fund balances - ending	\$ 350,000	318,775	668,775

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES				
Revenue from local sources				
Recovered costs	\$ 95,000	95,000	88,718	(6,282)
Total revenue from local sources	<u>95,000</u>	<u>95,000</u>	<u>88,718</u>	<u>(6,282)</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State agency):				
Education	2,491,608	2,491,608	2,253,596	(238,012)
Total revenues	<u>2,586,608</u>	<u>2,586,608</u>	<u>2,342,314</u>	<u>(244,294)</u>
EXPENDITURES				
Human services:				
Comprehensive services	4,872,199	4,872,199	4,418,161	454,038
Total expenditures	<u>4,872,199</u>	<u>4,872,199</u>	<u>4,418,161</u>	<u>454,038</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,285,591)</u>	<u>(2,285,591)</u>	<u>(2,075,847)</u>	<u>209,744</u>
OTHER FINANCING SOURCES				
Transfers in	<u>2,179,591</u>	<u>2,179,591</u>	<u>2,075,847</u>	<u>(103,744)</u>
Net change in fund balance	(106,000)	(106,000)	-	106,000
Fund balance - beginning	106,000	350,000	350,000	-
Fund balance - ending	<u>\$ -</u>	<u>244,000</u>	<u>350,000</u>	<u>106,000</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, 2007

	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	\$ 250,000	250,000	249,998	(2)
Total revenue from use of money and property	250,000	250,000	249,998	(2)
Charges for services	3,707,495	3,569,093	2,956,725	(612,368)
Recovered cost	145,000	145,000	150,718	5,718
Miscellaneous	115,000	112,000	62,715	(49,285)
Total revenue from local sources	4,217,495	4,076,093	3,420,156	(655,937)
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State agency):				
Mental Health, Retardation and Substance Abuse	1,664,884	1,838,786	1,863,660	24,874
Total revenue from the Commonwealth	1,664,884	1,838,786	1,863,660	24,874
Revenue from the Federal government:				
Categorical aid (Federal agency):				
Health and Human Services	647,353	689,853	718,227	28,374
Total revenue from the Federal government	647,353	689,853	718,227	28,374
Total intergovernmental	2,312,237	2,528,639	2,581,887	53,248
Total revenues	6,529,732	6,604,732	6,002,043	(602,689)
EXPENDITURES				
Human services:				
Community services	11,011,002	11,128,427	10,225,290	903,137
Total expenditures	11,011,002	11,128,427	10,225,290	903,137
Excess (deficiency) of revenues over (under) expenditures	(4,481,270)	(4,523,695)	(4,223,247)	300,448
OTHER FINANCING SOURCES				
Transfers in	4,481,270	4,476,270	4,476,270	-
Net change in fund balance	-	(47,425)	253,023	300,448
Fund balance - beginning	-	65,752	65,752	-
Fund balance - ending	\$ -	18,327	318,775	300,448