

**COUNTY OF HANOVER, VIRGINIA**

Fund Balances, Governmental Funds

Last Ten Fiscal Years <sup>(1)</sup>

(modified accrual basis of accounting)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Fund:										
Reserved	\$ 1,375,896	1,757,140	1,435,529	857,379	1,173,716	527,273	354,572	553,033	715,857	1,069,762
Unreserved										
Designated	25,924,188	20,837,336	20,850,462	18,792,947	6,446,327	4,830,429	4,186,764	6,203,575	7,517,340	12,668,077
Undesignated	4,167,991	5,324,850	6,486,801	7,120,851	12,728,680	13,630,537	15,223,546	16,157,585	21,274,693	22,459,100
<b>Total General Fund</b>	<b>\$ 31,468,075</b>	<b>27,919,326</b>	<b>28,772,792</b>	<b>26,771,177</b>	<b>20,348,723</b>	<b>18,988,239</b>	<b>19,764,882</b>	<b>22,914,193</b>	<b>29,507,890</b>	<b>36,196,939</b>
All Other Governmental Funds: <sup>(2)</sup>										
Reserved	\$ 6,050,688	21,981,763	24,534,647	8,474,397	16,178,578	9,347,203	2,424,192	11,197,000	6,868,451	9,297,392
Unreserved, reported in:										
County Improvements Fund <sup>(3)</sup>	5,103,364	(3,177,378)	(4,414,596)	3,607	6,243,027	7,098,191	7,308,317	6,482,013	7,434,188	11,671,975
School Improvements Fund <sup>(3)</sup>	(679,137)	(3,006,182)	(10,841,665)	970,579	1,295,175	1,885,982	248,064	1,297,717	2,446,894	1,380,260
Other Governmental Funds	128,213	337,976	778,030	374,012	429,140	376,132	133,375	339,445	415,457	583,364
<b>Total All Other Governmental Funds</b>	<b>\$ 10,603,128</b>	<b>16,136,179</b>	<b>10,056,416</b>	<b>9,822,595</b>	<b>24,145,920</b>	<b>18,707,508</b>	<b>10,113,948</b>	<b>19,316,175</b>	<b>17,164,990</b>	<b>22,932,991</b>

Notes: (1) Source: County of Hanover, Virginia Comprehensive Annual Financial Reports for fiscal years indicated.

(2) Beginning in fiscal year 2005, the School Improvements Fund was included as a major fund of the primary government. Fiscal years 1997 through 2004 above also include the School Improvements Fund to be consistent with fiscal 2005 and subsequent presentation.

(3) In fiscal years 1998 through 2000, reserved fund balances exceeded total fund balance in the County and School Improvement funds, reflecting commitments of current financial resources for capital projects in excess of amounts available at each respective fiscal year end. Such commitments were funded primarily by subsequent bond proceeds, grant commitments, proffers and general fund transfers, as more fully described in the County's Comprehensive Annual Financial Reports for the applicable years.