

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

Exhibit 16

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2009

	Other Governmental Funds		
	Comprehensive Services	Community Services	Total
ASSETS			
Cash, cash equivalents and investments	\$ 370,356	410,870	781,226
Accounts receivable (net of allowance for uncollectible accounts)	-	327,048	327,048
Due from other governmental units	481,313	24,887	506,200
Total assets	<u>\$ 851,669</u>	<u>762,805</u>	<u>1,614,474</u>
LIABILITIES			
Accounts payable	\$ 449,056	183,963	633,019
Accrued liabilities	2,613	341,254	343,867
Total liabilities	<u>451,669</u>	<u>525,217</u>	<u>976,886</u>
FUND BALANCES			
Reserved for:			
Grant programs	-	35,457	35,457
Total reserved	<u>-</u>	<u>35,457</u>	<u>35,457</u>
Unreserved:			
Designated for specific purposes	-	2,131	2,131
Undesignated	400,000	200,000	600,000
Total fund balance	<u>400,000</u>	<u>237,588</u>	<u>637,588</u>
Total liabilities and fund balance	<u>\$ 851,669</u>	<u>762,805</u>	<u>1,614,474</u>

COUNTY OF HANOVER, VIRGINIA

Exhibit 17

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended June 30, 2009

	Other Governmental Funds		
	Comprehensive Services	Community Services	Total
REVENUES			
Revenue from local sources:			
Revenue from use of money and property	\$ -	46,577	46,577
Charges for services	-	3,294,773	3,294,773
Recovered cost	85,675	252,644	338,319
Miscellaneous	-	42,295	42,295
Total revenue from local sources	85,675	3,636,289	3,721,964
Intergovernmental:			
Revenue from the Commonwealth	2,699,197	2,169,328	4,868,525
Revenue from the Federal government	-	552,472	552,472
Total intergovernmental	2,699,197	2,721,800	5,420,997
Total revenues	2,784,872	6,358,089	9,142,961
EXPENDITURES			
Human services	5,279,635	10,701,991	15,981,626
Total expenditures	5,279,635	10,701,991	15,981,626
Excess (deficiency) of revenues over (under) expenditures	(2,494,763)	(4,343,902)	(6,838,665)
OTHER FINANCING SOURCES			
Transfers in	2,494,763	4,453,145	6,947,908
Net change in fund balance	-	109,243	109,243
Fund balances - beginning	400,000	128,345	528,345
Fund balances - ending	\$ 400,000	237,588	637,588

COUNTY OF HANOVER, VIRGINIA

Exhibit 18

Comprehensive Services Fund

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

For the Year Ended June 30, 2009

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Revenue from local sources				
Recovered costs	\$ 80,000	80,000	85,675	5,675
Total revenue from local sources	<u>80,000</u>	<u>80,000</u>	<u>85,675</u>	<u>5,675</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State agency):				
Education	2,863,382	2,863,382	2,699,197	(164,185)
Total revenues	<u>2,943,382</u>	<u>2,943,382</u>	<u>2,784,872</u>	<u>(158,510)</u>
EXPENDITURES				
Human services:				
Comprehensive services	5,768,044	5,768,044	5,279,635	488,409
Total expenditures	<u>5,768,044</u>	<u>5,768,044</u>	<u>5,279,635</u>	<u>488,409</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,824,662)</u>	<u>(2,824,662)</u>	<u>(2,494,763)</u>	<u>329,899</u>
OTHER FINANCING SOURCES				
Transfers in	2,824,662	2,824,662	2,494,763	(329,899)
Net change in fund balance	-	-	-	-
Fund balance - beginning	-	400,000	400,000	-
Fund balance - ending	<u>\$ -</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>

COUNTY OF HANOVER, VIRGINIA

Exhibit 19

Community Services Fund

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

For the Year Ended June 30, 2009

	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	\$ 40,000	40,000	46,577	6,577
Total revenue from use of money and property	40,000	40,000	46,577	6,577
Charges for services	3,337,084	3,337,084	3,294,773	(42,311)
Recovered cost	160,000	160,000	252,644	92,644
Miscellaneous	77,500	70,000	42,295	(27,705)
Total revenue from local sources	3,614,584	3,607,084	3,636,289	29,205
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State agency):				
Mental Health, Retardation and Substance Abuse	1,942,419	2,132,217	2,169,328	37,111
Total revenue from the Commonwealth	1,942,419	2,132,217	2,169,328	37,111
Revenue from the Federal government:				
Categorical aid (Federal agency):				
Health and Human Services	540,810	548,310	552,472	4,162
Total revenue from the Federal government	540,810	548,310	552,472	4,162
Total intergovernmental	2,483,229	2,680,527	2,721,800	41,273
Total revenues	6,097,813	6,287,611	6,358,089	70,478
EXPENDITURES				
Human services:				
Community services	11,188,363	11,306,506	10,701,991	604,515
Total expenditures	11,188,363	11,306,506	10,701,991	604,515
Excess (deficiency) of revenues over (under) expenditures	(5,090,550)	(5,018,895)	(4,343,902)	674,993
OTHER FINANCING SOURCES				
Transfers in	5,090,550	4,890,550	4,453,145	(437,405)
Net change in fund balance	-	(128,345)	109,243	237,588
Fund balance - beginning	-	128,345	128,345	-
Fund balance - ending	\$ -	-	237,588	237,588