

## **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, 2011

	Other Governmental Funds		
	Comprehensive Services	Community Services	Total
<b>ASSETS</b>			
Cash, cash equivalents and investments	\$ 716,761	546,461	1,263,222
Accounts receivable (net of allowance for uncollectible accounts)	-	254,644	254,644
Due from other governmental units	404,957	14,692	419,649
Total assets	<u>\$ 1,121,718</u>	<u>815,797</u>	<u>1,937,515</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	717,122	111,275	828,397
Accrued liabilities	4,596	332,021	336,617
Total liabilities	<u>721,718</u>	<u>443,296</u>	<u>1,165,014</u>
Fund balances:			
Restricted	-	55,489	55,489
Assigned	400,000	317,012	717,012
Total fund balance	<u>400,000</u>	<u>372,501</u>	<u>772,501</u>
Total liabilities and fund balance	<u>\$ 1,121,718</u>	<u>815,797</u>	<u>1,937,515</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, 2011

	Other Governmental Funds		
	Comprehensive Services	Community Services	Total
<b>REVENUES</b>			
Revenue from local sources:			
Charges for services	\$ -	3,543,789	3,543,789
Recovered cost	120,697	78,286	198,983
Miscellaneous	-	67,545	67,545
Total revenue from local sources	<u>120,697</u>	<u>3,689,620</u>	<u>3,810,317</u>
Intergovernmental:			
Revenue from the Commonwealth	2,739,332	2,291,722	5,031,054
Revenue from the Federal government	-	476,870	476,870
Total intergovernmental	<u>2,739,332</u>	<u>2,768,592</u>	<u>5,507,924</u>
Total revenues	<u>2,860,029</u>	<u>6,458,212</u>	<u>9,318,241</u>
<b>EXPENDITURES</b>			
Human services	5,408,143	10,508,759	15,916,902
Total expenditures	<u>5,408,143</u>	<u>10,508,759</u>	<u>15,916,902</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,548,114)</u>	<u>(4,050,547)</u>	<u>(6,598,661)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>2,548,114</u>	<u>4,118,401</u>	<u>6,666,515</u>
Net change in fund balance	-	67,854	67,854
Fund balances - beginning	400,000	304,647	704,647
Fund balances - ending	<u>\$ 400,000</u>	<u>372,501</u>	<u>772,501</u>

**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, 2011

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Revenue from local sources				
Recovered costs	\$ 82,500	82,500	120,697	38,197
Total revenue from local sources	<u>82,500</u>	<u>82,500</u>	<u>120,697</u>	<u>38,197</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State agency):				
Education	3,131,200	3,131,200	2,739,332	(391,868)
Total revenues	<u>3,213,700</u>	<u>3,213,700</u>	<u>2,860,029</u>	<u>(353,671)</u>
<b>EXPENDITURES</b>				
Human services:				
Comprehensive services	6,150,467	6,150,467	5,408,143	742,324
Total expenditures	<u>6,150,467</u>	<u>6,150,467</u>	<u>5,408,143</u>	<u>742,324</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,936,767)</u>	<u>(2,936,767)</u>	<u>(2,548,114)</u>	<u>388,653</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>2,936,767</u>	<u>2,936,767</u>	<u>2,548,114</u>	<u>(388,653)</u>
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, 2011

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Sale of materials and supplies	\$ 19,000	19,000	-	(19,000)
Total revenue from use of money and property	19,000	19,000	-	(19,000)
Charges for services	3,527,792	3,527,792	3,543,789	15,997
Recovered cost	192,000	192,000	78,286	(113,714)
Miscellaneous	107,100	107,100	67,545	(39,555)
Total revenue from local sources	3,845,892	3,845,892	3,689,620	(156,272)
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid (State agency):				
Mental Health, Retardation and Substance Abuse	2,190,916	2,190,916	2,291,722	100,806
Total revenue from the Commonwealth	2,190,916	2,190,916	2,291,722	100,806
Revenue from the Federal government:				
Categorical aid (Federal agency):				
Health and Human Services	530,532	530,532	476,870	(53,662)
Total revenue from the Federal government	530,532	530,532	476,870	(53,662)
Total intergovernmental	2,721,448	2,721,448	2,768,592	47,144
Total revenues	6,567,340	6,567,340	6,458,212	(109,128)
<b>EXPENDITURES</b>				
Human services:				
Community services	11,169,878	11,274,525	10,508,759	765,766
Total expenditures	11,169,878	11,274,525	10,508,759	765,766
Excess (deficiency) of revenues over (under) expenditures	(4,602,538)	(4,707,185)	(4,050,547)	656,638
<b>OTHER FINANCING SOURCES</b>				
Transfers in	4,602,538	4,602,538	4,118,401	(484,137)
Net change in fund balance	-	(104,647)	67,854	172,501
Fund balance - beginning	-	304,647	304,647	-
Fund balance - ending	\$ -	200,000	372,501	172,501