

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-3

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

Special Revenue Funds

Year ended June 30, 2010

	Behavioral Health Services			Public Law Library		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental		9,536,103	(756,372)	-	-	-
Charges for services	\$ 10,292,475	414,062	(181,353)	33,757	28,903	(4,854)
Investment income	595,415	1,385	1,385	-	-	-
Miscellaneous	-	19,394	(212,481)	-	-	-
	231,875					
Total revenues	11,119,765	9,970,944	(1,148,821)	33,757	28,903	(4,854)
Expenditures:						
Current:						
Judicial		-	-	33,757	30,052	3,705
Health and welfare	11,268,123	9,261,286	2,006,837	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	11,268,123	9,261,286	2,006,837	33,757	30,052	3,705
Revenues over (under) expenditures	(148,358)	709,658	858,016	-	(1,149)	(1,149)
Other financing sources (uses) -						
Transfers from other funds	504,708	504,708	-	-	-	-
Transfers to other funds	(1,655,350)	(1,655,350)	-	-	-	-
Fund balance	-	-	-	-	-	-
Total other financing sources (uses)	(1,150,642)	(1,150,642)	-	-	-	-
Revenues and other financing sources over/ (under) expenditures and other financing uses	\$ (1,299,000)	(440,984)	858,016	\$ -	(1,149)	(1,149)
Fund balances at beginning of year		1,982,807	1,982,807		13,958	13,958
Cancellation of unexpended prior year encumbrances		-	-		-	-
Increase (decrease) in reserve for encumbrances		-	-		-	-
Fund balances at end of year	\$ 1,541,823		2,840,823	\$ 12,809		12,809

(continued)

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

Special Revenue Funds

Year ended June 30, 2010

	Social Services			Stormwater Management		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 22,053,516	17,086,641	(4,966,875)	-	-	-
Charges for services	-	-	-	5,311,488	5,237,937	(73,551)
Investment income	-	-	-	-	2,182	2,182
Miscellaneous	-	-	-	-	-	-
Total revenues	22,053,516	17,086,641	(4,966,875)	5,311,488	5,240,119	(71,369)
Expenditures:						
Current:						
Public works	-	-	-	1,976,339	1,946,859	29,480
Health and welfare	28,278,896	21,422,641	6,856,255	-	-	-
Capital outlay	82,130	6,081	76,049	100,000	73,850	26,150
Total expenditures	28,361,026	21,428,722	6,932,304	2,076,339	2,020,709	55,630
Revenues over (under) expenditures	(6,307,510)	(4,342,081)	1,965,429	3,235,149	3,219,410	(15,739)
Other financing sources (uses):						
Transfers from other funds	6,307,510	4,381,737	(1,925,773)	-	-	-
Transfers to other funds	-	-	-	(3,122,740)	(3,122,740)	-
Fund balance	97,648	-	(97,648)	(112,409)	-	112,409
Total other financing sources (uses)	6,405,158	4,381,737	(2,023,421)	(3,235,149)	(3,122,740)	112,409
Revenues and other financing sources over (under) expenditures and other financing uses	\$ 97,648	39,656	(57,992)	\$ -	96,670	96,670
Fund balances at beginning of year		-	-		2,169,035	2,169,035
Cancellation of unexpended prior year encumbrances		-	-		-	-
Decrease in reserve for encumbrances		-	-		-	-
Fund balances at end of year	\$ -	39,656	(57,992)	\$ -	2,265,705	2,265,705

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## CITY OF PORTSMOUTH, VIRGINIA

Schedule J-3, Continued

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

## Special Revenue Funds

Year ended June 30, 2010

	Comprehensive Services				Willett Hall	
	Budget	Actual	Variance favorable (unfavorable)		Budget	Actual
Revenues:						
Intergovernmental	\$ 5,441,450	4,036,726	(1,404,724)		-	-
Charges for services	-	-	-		280,000	170,944
Investment income	-	-	-		-	226
Use of property	-	-	-		105,000	77,673
Miscellaneous	-	-	-		607	2,121
Total revenues	5,441,450	4,036,726	(1,404,724)		385,607	250,964
Expenditures -						
Current:						
Health and welfare	8,305,640	5,765,724	2,539,916		-	-
Parks, recreational and cultural	-	-	-		289,139	168,786
Total expenditures	8,305,640	5,765,724	2,539,916		289,139	168,786
Revenues over (under) expenditures	(2,864,190)	(1,728,998)	1,135,192		96,468	82,178
Other financing sources -						
Contribution to net assets	-	-	-		(96,468)	-
Transfers from other funds	3,175,591	1,728,998	(1,446,593)		-	-
Fund balance	-	-	-		-	-
Total other financing sources	3,175,591	1,728,998	(1,446,593)		(96,468)	-
Revenues and other financing sources over (under) expenditures	\$ 311,401	-	(311,401)	\$	-	82,178
Fund balances at beginning of year		1,013	1,013			364,008
Cancellation of unexpended prior year encumbrances		-	-			-
Increase (decrease) in reserve for encumbrances		-	-			-
Fund balances at end of year	\$	1,013	(310,388)	\$		446,186

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-3, Continued

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

Special Revenue Funds

Year ended June 30, 2010

	Recreation			Shuttle Bus		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Charges for services	\$ 600,000	523,807	(76,193)			-
Investment income	-	114	114	-	-	-
Total revenues	600,000	523,921	(76,079)	-	-	-
Expenditures -						
Current -						
Community Development	-	-	-	-	-	-
Parks, recreational and cultural	573,782	522,144	51,638	-	-	-
Revenues over (under) expenditures	26,218	1,777	(24,441)	-	-	-
Other financing use -						
Transfers to other funds	(26,218)	-	26,218	-	-	-
Revenues over (under) expenditures and other financing use	-	1,777	1,777	-	-	-
Fund balances at beginning of year		197,569	197,569		(1,015)	(1,015)
Increase/ (decrease) in reserve for encumbrances		-	-		-	-
Fund balances at end of year		\$ 199,346	199,346	\$	(1,015)	(1,015)