

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-3

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

Special Revenue Funds

Year ended June 30, 2004

	Mental Health Services Fund			Public Law Library Fund		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 5,707,717	5,815,762	108,045	-	-	-
Charges for services	2,761,140	2,764,962	3,822	34,500	34,455	(45)
Investment income	-	4,325	4,325	470	188	(282)
Miscellaneous	215,486	-	(215,486)	-	86	86
Total revenues	8,684,343	8,585,049	(99,294)	34,970	34,729	(241)
Expenditures -						
Current:						
Judicial	-	-	-	34,970	40,581	(5,611)
Health and welfare	9,204,665	8,437,187	767,478	-	-	-
Total expenditures	9,204,665	8,437,187	767,478	34,970	40,581	(5,611)
Revenues over (under) expenditures	(520,322)	147,862	668,184	-	(5,852)	(5,852)
Other financing sources -						
Transfers from other funds	520,322	408,682	(111,640)	-	-	-
Revenues and other financing sources over (under) expenditures and other financing uses	-	556,544	556,544	-	(5,852)	(5,852)
Fund balances at beginning of year	-	857,220	857,220	-	79,950	79,950
Cancellation of unexpended prior year encumbrances	-	65,162	65,162	-	2,128	2,128
Increase in reserve for encumbrances	-	362,295	362,295	-	2,071	2,071
Fund balances at end of year	\$ -	1,841,221	1,841,221	-	78,297	78,297

(continued)

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-3, Continued

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

Special Revenue Funds

Year ended June 30, 2004

	Virginia Public Assistance Fund			Stormwater Management Fund		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
Revenues:						
Intergovernmental	\$ 15,901,748	15,414,815	(486,933)	38,121	38,121	-
Charges for services	-	-	-	2,662,000	2,817,019	155,019
Investment income	-	-	-	12,347	3,948	(8,399)
Miscellaneous	1,000	-	(1,000)	-	-	-
Total revenues	15,902,748	15,414,815	(487,933)	2,712,468	2,859,088	146,620
Expenditures -						
Current:						
Public works	-	-	-	1,780,179	1,354,783	425,396
Health and welfare	19,197,416	18,131,134	1,066,282	-	-	-
Capital outlay	143,665	143,135	530	16,409	16,409	-
Total expenditures	19,341,081	18,274,269	1,066,812	1,796,588	1,371,192	425,396
Revenues over (under) expenditures	(3,438,333)	(2,859,454)	578,879	915,880	1,487,896	572,016
Other financing sources (uses) -						
Transfers from other funds	3,438,333	2,744,404	(693,929)	-	-	-
Transfers to other funds	-	-	-	(1,065,880)	(915,000)	150,880
Fund balance	-	-	-	150,000	-	(150,000)
Total other financing sources (uses)	3,438,333	2,744,404	(693,929)	(915,880)	(915,000)	880
Revenues and other financing sources over (under) expenditures and other financing uses	-	(115,050)	(115,050)	-	572,896	572,896
Fund balances at beginning of year	-	442,078	442,078	-	1,437,377	1,437,377
Cancellation of unexpended prior year encumbrances	-	82,182	82,182	-	95	95
Increase in reserve for encumbrances	-	43,677	43,677	-	36,814	36,814
Fund balances at end of year	\$ -	452,887	452,887	-	2,047,182	2,047,182

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-3, Continued

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

Special Revenue Funds

Year ended June 30, 2004

	Willett Hall		
	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Charges for services	\$ 813,500	804,586	(8,914)
Investment income	500	-	(500)
Total revenues	814,000	804,586	(9,414)
Expenditures -			
Current -			
Parks, recreational and cultural	1,079,000	1,025,305	53,695
Revenues under expenditures	(265,000)	(220,719)	44,281
Other financing sources -			
Transfers from other funds	265,000	265,000	-
Revenues and other financing sources over expenditures and other financing uses	-	44,281	44,281
Fund balances at beginning of year	-	-	-
Fund balances at end of year	\$ -	44,281	44,281