

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-2

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year ended June 30, 2005

	Special Revenue Funds							Capital Projects	Permanent	Total
	Behavioral Health Services	Public Law Library	Social Services	Stormwater Management	Grants	Donations	Willett Hall	Fund - Community Development	Fund - Cemetery	
Revenues:										
Intergovernmental	\$ 5,686,743	-	16,020,620	-	5,846,704	422,181	-	3,262,897	-	31,239,145
Charges for services	2,456,517	30,295	-	3,209,576	-	-	710,458	-	-	6,406,846
Investment income	19,661	544	-	23,788	-	10,383	1,114	-	20,466	75,956
Use of property	-	-	-	-	-	-	-	2,417,417	-	2,417,417
Miscellaneous	-	-	-	-	67,416	806,804	-	-	-	874,220
Total revenues	8,162,921	30,839	16,020,620	3,233,364	5,914,120	1,239,368	711,572	5,680,314	20,466	41,013,584
Expenditures:										
Current:										
General government	-	-	-	-	-	414,191	-	-	-	414,191
Judicial	-	28,316	-	-	1,292,628	252,537	-	-	-	1,573,481
Public safety	-	-	-	-	886,932	128,298	-	-	-	1,015,230
Public works	-	-	-	1,311,921	-	-	-	-	-	1,311,921
Health and welfare	8,377,012	-	19,575,616	-	3,835,734	4,597	-	-	-	31,792,959
Parks, recreational and cultural	-	-	-	-	484,681	121,275	775,194	-	-	1,381,150
Community development	-	-	-	-	124,004	3,566	-	5,680,314	-	5,807,884
Capital outlay	23,957	-	147,227	-	666,702	-	-	-	-	837,886
Total expenditures	8,400,969	28,316	19,722,843	1,311,921	7,290,681	924,464	775,194	5,680,314	-	44,134,702
Revenues over (under) expenditures	(238,048)	2,523	(3,702,223)	1,921,443	(1,376,561)	314,904	(63,622)	-	20,466	(3,121,118)
Other financing sources (uses):										
Transfers from other funds	442,670	-	3,391,339	-	1,234,479	25,000	250,000	-	-	5,343,488
Transfers to other funds	-	-	-	(1,065,880)	-	(40,000)	-	-	-	(1,105,880)
Total other financing sources (uses)	442,670	-	3,391,339	(1,065,880)	1,234,479	(15,000)	250,000	-	-	4,237,608
Net change in fund balances	204,622	2,523	(310,884)	855,563	(142,082)	299,904	186,378	-	20,466	1,116,490
Fund balances, beginning of year	1,841,221	78,297	452,887	2,047,182	1,169,660	1,182,441	44,281	-	1,120,002	7,935,971
Fund balances, end of year	\$ 2,045,843	80,820	142,003	2,902,745	1,027,578	1,482,345	230,659	-	1,140,468	9,052,461