

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-2

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year ended June 30, 2008

	Special Revenue Funds								Capital Projects		Permanent Fund - Cemetery	Total
	Behavioral Health Services	Public Law Library	Social Services	Stormwater Management	Grants	Comprehensive Services	Donations	Willett Hall	Recreation	Fund - Community Development		
Revenues:												
Intergovernmental	\$ 9,331,672	-	18,813,962	-	2,393,938	4,604,141	232,512	-	-	2,293,968	-	37,670,193
Charges for services	523,597	31,391	-	4,415,523	-	-	-	302,315	399,373	-	51,000	5,723,199
Investment income	80,548	1,490	-	37,897	-	-	40,155	10,007	1,454	-	58,664	230,215
Use of property	-	-	-	-	-	-	-	108,502	-	495,944	-	604,446
Miscellaneous	4,109	-	-	-	192,298	-	646,370	476	-	-	-	843,253
<b>Total revenues</b>	<b>9,939,926</b>	<b>32,881</b>	<b>18,813,962</b>	<b>4,453,420</b>	<b>2,586,236</b>	<b>4,604,141</b>	<b>919,037</b>	<b>421,300</b>	<b>400,827</b>	<b>2,789,912</b>	<b>109,664</b>	<b>45,071,306</b>
Expenditures:												
Current:												
General government	-	-	-	-	-	-	80,593	-	-	-	-	80,593
Judicial	-	32,848	-	-	1,097,606	-	265,427	-	-	-	-	1,395,881
Public safety	-	-	-	-	571,770	-	61,194	-	-	-	-	632,964
Public works	-	-	-	1,757,314	-	-	-	-	-	-	-	1,757,314
Health and welfare	10,382,587	-	23,773,355	-	443,608	6,683,621	5,451	-	-	-	-	41,288,622
Parks, recreational, and cultural	-	-	-	-	863,402	-	174,705	241,306	331,775	-	-	1,611,188
Community development	-	-	-	-	115,838	-	2,770	-	-	2,362,537	-	2,481,145
Capital outlay	490,351	-	160,162	91,998	101,349	-	-	-	-	-	-	843,860
<b>Total expenditures</b>	<b>10,872,938</b>	<b>32,848</b>	<b>23,933,517</b>	<b>1,849,312</b>	<b>3,193,573</b>	<b>6,683,621</b>	<b>590,140</b>	<b>241,306</b>	<b>331,775</b>	<b>2,362,537</b>	<b>-</b>	<b>50,091,567</b>
<b>Revenues over (under) expenditures</b>	<b>(933,012)</b>	<b>33</b>	<b>(5,119,555)</b>	<b>2,604,108</b>	<b>(607,337)</b>	<b>(2,079,480)</b>	<b>328,897</b>	<b>179,994</b>	<b>69,052</b>	<b>427,375</b>	<b>109,664</b>	<b>(5,020,261)</b>
Other financing sources (uses):												
Transfers from other funds	526,278	-	5,547,487	-	494,818	2,078,744	35,250	-	-	-	-	8,682,577
Transfers to other funds	(1,143,455)	(51,975)	-	(2,237,878)	-	-	(83,071)	(299,075)	-	-	-	(3,815,454)
<b>Total other financing sources (uses)</b>	<b>(617,177)</b>	<b>(51,975)</b>	<b>5,547,487</b>	<b>(2,237,878)</b>	<b>494,818</b>	<b>2,078,744</b>	<b>(47,821)</b>	<b>(299,075)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,867,123</b>
<b>Net change in fund balances</b>	<b>(1,550,189)</b>	<b>(51,942)</b>	<b>427,932</b>	<b>366,230</b>	<b>(112,519)</b>	<b>(736)</b>	<b>281,076</b>	<b>(119,081)</b>	<b>69,052</b>	<b>427,375</b>	<b>109,664</b>	<b>(153,138)</b>
<b>Fund balances, beginning of year</b>	<b>3,634,689</b>	<b>71,694</b>	<b>(427,932)</b>	<b>1,080,763</b>	<b>747,847</b>	<b>1,659</b>	<b>1,586,602</b>	<b>415,748</b>	<b>(1,932)</b>	<b>-</b>	<b>1,297,604</b>	<b>8,406,742</b>
<b>Fund balances, end of year</b>	<b>\$ 2,084,500</b>	<b>19,752</b>	<b>-</b>	<b>1,446,993</b>	<b>635,328</b>	<b>923</b>	<b>1,867,678</b>	<b>296,667</b>	<b>67,120</b>	<b>427,375</b>	<b>1,407,268</b>	<b>8,253,604</b>