

COUNTY OF DINWIDDIE, VIRGINIA  
 STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE  
 GENERAL FUND  
 FOR THE PERIOD ENDED: FEBRUARY 28, 2010

REVENUES	FY 2009	02/28/09	%	FY 2010	CURR MTD	CURR YTD	REMAIN	%			BUDGET (UNDER)
	ACTUAL	YTD	REMAIN	BUDGET				REMAIN	REMAIN	REMAIN	
General Property Taxes	22,387,028	11,603,879	48.2%	22,929,111	418,649	11,802,911	11,126,200	48.5%	33.3%	-15.2%	
Other Local Taxes	3,387,414	1,587,376	53.1%	3,050,000	344,273	1,493,750	1,556,250	51.0%	33.3%	-17.7%	
Permits, Fees, Licenses	289,909	201,629	30.5%	289,680	14,362	152,430	137,250	47.4%	33.3%	-14.1%	
Fines & Forfeitures	1,069,538	554,717	48.1%	907,583	53,980	840,286	67,297	7.4%	33.3%	25.9%	
Revenue-Use of Money/Prop	456,586	270,797	40.7%	415,784	8,734	96,994	318,790	76.7%	33.3%	-43.4%	
Charges for Services	1,529,595	877,385	42.6%	1,404,283	63,299	822,909	581,374	41.4%	33.3%	-8.1%	
Misc Revenue	55,943	21,400	61.7%	37,750	12,837	52,855	-15,105	-40.0%	33.3%	73.3%	
Recovered Cost	84,065	59,366	29.4%	65,800	11,351	62,048	3,752	5.7%	33.3%	27.6%	
Revenue from Commonwealth	6,429,658	3,631,150	43.5%	6,748,960	260,180	3,388,777	3,360,183	49.8%	33.3%	-16.5%	
Local % of State Sales Tax	1,065,681	617,343	42.1%	1,020,000	92,588	557,825	462,175	45.3%	33.3%	-12.0%	
Revenue from Federal Govt	546,252	0	100.0%	137,960	0	137,960	0	0.0%	33.3%	33.3%	
Other Finance Sources	3,400	2,200	35.3%	2,600	0	1,000	1,600	61.5%	33.3%	-28.2%	
<b>TOTAL REVENUES</b>	<b>37,305,069</b>	<b>19,427,242</b>	<b>47.9%</b>	<b>37,009,511</b>	<b>1,280,254</b>	<b>19,409,743</b>	<b>17,599,768</b>	<b>47.6%</b>	<b>33.3%</b>	<b>-14.3%</b>	
<b>EXPENDITURES</b>											
Salaries & Wages	8,090,518	5,481,315	32.3%	8,111,937	673,707	5,409,929	2,702,008	33.3%	33.3%	0.0%	
Benefits	2,425,552	1,637,367	32.5%	2,452,593	206,379	1,625,889	826,704	33.7%	33.3%	-0.4%	
<b>Total Salaries &amp; Benefits</b>	<b>10,516,070</b>	<b>7,118,682</b>	<b>32.3%</b>	<b>10,564,530</b>	<b>880,086</b>	<b>7,035,818</b>	<b>3,528,712</b>	<b>33.4%</b>	<b>33.3%</b>	<b>-0.1%</b>	
Temporary Help	53,168	29,343	44.8%	53,000	5,637	33,810	19,190	36.2%	33.3%	-2.9%	
Professional Services	2,034,159	1,354,385	33.4%	1,671,086	163,146	919,137	751,949	45.0%	33.3%	-11.7%	
Other Purchased Services	1,761,070	1,079,646	38.7%	1,731,538	111,389	841,393	890,145	51.4%	33.3%	-18.1%	
Insurance	320,164	281,984	11.9%	341,640	450	307,766	33,874	9.9%	33.3%	23.4%	
Repairs & Maintenance	699,644	379,082	45.8%	726,721	41,798	412,303	314,418	43.3%	33.3%	-10.0%	
Advertising/Marketing	45,069	20,962	53.5%	54,088	1,729	26,167	27,921	51.6%	33.3%	-18.3%	
Utilities	900,992	503,695	44.1%	934,686	90,162	550,365	384,321	41.1%	33.3%	-7.8%	
Rental/Lease	45,021	31,841	29.3%	44,600	1,741	25,827	18,773	42.1%	33.3%	-8.8%	
Travel/Training	53,135	42,065	20.8%	37,286	1,537	21,824	15,462	41.5%	33.3%	-8.2%	
Supplies	866,790	623,942	28.0%	928,258	46,085	458,837	469,421	50.6%	33.3%	-17.3%	
Dues/Memberships	23,286	20,697	11.1%	25,165	347	21,170	3,995	15.9%	33.3%	17.4%	
Contributions	937,342	676,183	27.9%	883,270	7,680	618,908	264,362	29.9%	33.3%	3.4%	
Misc Expenditures	33,256	27,569	17.1%	15,670	875	3,302	12,368	78.9%	33.3%	-45.6%	
<b>Total Other Expenditures</b>	<b>7,773,095</b>	<b>5,071,394</b>	<b>34.8%</b>	<b>7,447,008</b>	<b>472,576</b>	<b>4,240,808</b>	<b>3,206,200</b>	<b>43.1%</b>	<b>33.3%</b>	<b>-9.8%</b>	
Capital Expenditures	633,325	476,235	24.8%	199,949	853	190,834	9,115	4.6%	33.3%	28.7%	
<b>TOTAL EXPENDITURES</b>	<b>18,922,490</b>	<b>12,666,311</b>	<b>33.1%</b>	<b>18,211,487</b>	<b>1,353,515</b>	<b>11,467,460</b>	<b>6,744,027</b>	<b>37.0%</b>	<b>33.3%</b>	<b>-3.7%</b>	
<b>TRANSFERS</b>											
Transfers to Gen Fund	34,394	31,252	0	0	0	0	0	#DIV/0!	33.3%	#DIV/0!	
Transfers from Gen Fund	-19,425,462	-13,976,039	28.1%	-22,597,380	-1,883,115	-15,064,920	-7,532,460	33.3%	33.3%	0.0%	
<b>TOTAL TRANSFERS</b>	<b>-19,391,068</b>	<b>-13,944,787</b>	<b>28.1%</b>	<b>-22,597,380</b>	<b>-1,883,115</b>	<b>-15,064,920</b>	<b>-7,532,460</b>	<b>33.3%</b>	<b>33.3%</b>	<b>0.0%</b>	
<b>TOTAL EXP/TRANSFERS</b>	<b>38,313,558</b>	<b>26,611,098</b>	<b>30.5%</b>	<b>40,808,867</b>	<b>3,236,630</b>	<b>26,532,380</b>	<b>14,276,487</b>	<b>35.0%</b>	<b>33.3%</b>	<b>-1.7%</b>	
<b>NET CHANGE IN FUND BAL</b>	<b>-1,008,489</b>	<b>-7,183,856</b>		<b>-3,799,356</b>	<b>-1,956,376</b>	<b>-7,122,637</b>					
<b>BEG FUND BALANCE</b>	<b>20,067,056</b>	<b>20,061,396</b>		<b>19,058,567</b>		<b>19,058,567</b>					
<b>END FUND BALANCE</b>	<b>19,058,567</b>	<b>12,877,540</b>		<b>15,259,211</b>		<b>11,935,930</b>					

**ANALYSIS OF GENERAL FUND EXPENDITURES  
FOR THE PERIOD ENDED: FEBRUARY 28, 2010**

DEPARTMENT	FY 2009			FY 2010			%		BUDGET OVER/	
	TOT ACT	02/28/09 YTD	% REMAIN	BUDGET	CURR MTD	CURR YTD	REMAIN	REMAIN	REMAIN	(UNDER)
Board of Supervisors	83,349	58,972	29.2%	82,088	4,934	59,864	22,224	27.1%	33.3%	6.2%
County Administration	267,401	202,158	24.4%	253,160	26,364	180,878	72,282	28.6%	33.3%	4.7%
County Attorney	182,767	123,919	32.2%	179,681	14,336	120,842	58,839	32.7%	33.3%	0.6%
Human Resources	257,446	179,842	30.1%	287,120	9,272	213,820	73,300	25.5%	33.3%	7.8%
Auditor	42,150	40,850	3.1%	43,500	40,000	43,977	-477	-1.1%	33.3%	34.4%
Commissioner of Revenue	327,308	212,859	35.0%	332,873	37,742	216,274	116,599	35.0%	33.3%	-1.7%
Gen Reassessment	380,287	368,634	3.1%	0	0	275	-275	#DIV/0!	33.3%	#DIV/0!
Business License	42,661	27,152	36.4%	41,186	3,454	30,356	10,830	26.3%	33.3%	7.0%
Land Use	38,797	25,726	33.7%	37,395	3,454	28,091	9,304	24.9%	33.3%	8.4%
Treasurer	377,377	242,346	35.8%	363,435	26,484	247,874	115,561	31.8%	33.3%	1.5%
Accounting	193,844	136,513	29.6%	169,275	13,893	112,402	56,873	33.6%	33.3%	-0.3%
Information Systems	363,226	228,705	37.0%	336,195	28,138	195,331	140,864	41.9%	33.3%	-8.6%
Purchasing	70,709	60,785	14.0%	0	0	0	0	#DIV/0!	33.3%	#DIV/0!
Board of Elections	128,839	88,424	31.4%	115,865	7,384	75,898	39,967	34.5%	33.3%	-1.2%
Circuit Court	17,502	1,886	89.2%	22,150	303	3,930	18,220	82.3%	33.3%	-49.0%
Gen District Court	23,585	13,317	43.5%	23,451	1,119	18,184	5,267	22.5%	33.3%	10.8%
Magistrates	453	257	43.3%	650	41	326	324	49.8%	33.3%	-16.5%
Clerk of Circuit Court	441,694	286,963	35.0%	419,684	26,790	274,957	144,727	34.5%	33.3%	-1.2%
Victim Witness Program	51,835	34,193	34.0%	53,034	4,235	35,158	17,876	33.7%	33.3%	-0.4%
Commonwealth's Attorney	466,541	304,659	34.7%	485,637	39,807	308,188	177,449	36.5%	33.3%	-3.2%
Sheriff	3,606,387	2,500,140	30.7%	3,591,158	283,137	2,462,867	1,128,291	31.4%	33.3%	1.9%
Volunteer Fire Departments	489,046	273,732	44.0%	513,349	32,817	275,372	237,977	46.4%	33.3%	-13.1%
Emergency Medical Svcs	1,232,529	774,683	37.1%	1,205,079	100,148	789,701	415,378	34.5%	33.3%	-1.2%
Fire & Rescue Svcs	267,992	178,669	33.3%	275,983	19,856	180,426	95,557	34.6%	33.3%	-1.3%
Confinement & Care of Prisoners	2,142,458	1,356,973	36.7%	2,094,310	166,252	1,105,332	988,978	47.2%	33.3%	-13.9%
Probation Office	316,771	207,598	34.5%	308,100	51,653	205,861	102,239	33.2%	33.3%	0.1%
Other Correction & Detention	146,543	103,211	29.6%	144,289	9,996	87,531	56,758	39.3%	33.3%	-6.0%
Building Inspection	362,731	255,123	29.7%	368,841	24,056	195,873	172,968	46.9%	33.3%	-13.6%
Animal Control/Pound	255,897	183,142	28.4%	203,574	16,683	135,285	68,289	33.5%	33.3%	-0.2%
Medical Examiner	140	120	14.3%	200	0	80	120	60.0%	33.3%	-26.7%
Communications	1,028,263	669,401	34.9%	1,013,813	68,338	604,325	409,488	40.4%	33.3%	-7.1%
Streetlights	42,203	24,557	41.8%	43,000	3,134	22,464	20,536	47.8%	33.3%	-14.5%
Sanitation & Waste Removal	1,561,857	966,804	38.1%	1,533,011	120,831	892,919	640,092	41.8%	33.3%	-8.5%
Public Nuisance Control	6,325	4,225	33.2%	8,000	0	3,615	4,385	54.8%	33.3%	-21.5%
General Properties	1,488,768	931,197	37.5%	1,525,727	67,326	941,553	584,174	38.3%	33.3%	-5.0%
Local Health Department	243,757	183,068	24.9%	230,111	0	172,820	57,291	24.9%	33.3%	8.4%
Mental Health/Retardation	70,286	52,715	25.0%	70,087	0	53,516	16,571	23.6%	33.3%	9.7%
Area Agency on Aging	17,000	12,750	25.0%	16,150	0	12,114	4,036	25.0%	33.3%	8.3%
Other Social Services	24,126	18,845	21.9%	21,970	0	18,794	3,176	14.5%	33.3%	18.8%
Community Colleges	9,000	6,750	25.0%	4,500	0	4,500	0	0.0%	33.3%	33.3%
Parks & Recreation	656,405	475,748	27.5%	591,715	38,554	365,849	225,866	38.2%	33.3%	-4.9%
Boatlandings	1,100	500	54.5%	1,200	500	500	700	58.3%	33.3%	-25.0%
Libraries	251,844	188,883	25.0%	251,844	0	188,883	62,961	25.0%	33.3%	8.3%
Planning / GIS	552,673	391,715	29.1%	556,338	43,659	347,315	209,023	37.6%	33.3%	-4.3%
Economic Development	112,726	69,894	38.0%	136,299	488	75,727	60,572	44.4%	33.3%	-11.1%
Other Planning/Community Dev	163,724	126,349	22.8%	125,325	699	89,878	35,447	28.3%	33.3%	5.0%
Soil/Water Conservation District	15,500	12,875	16.9%	15,500	5,000	13,625	1,875	12.1%	33.3%	21.2%
Cooperative Extension Program	98,670	58,486	40.7%	113,635	12,636	54,109	59,526	52.4%	33.3%	-19.1%
Transfers to other funds	19,425,462	13,976,039	28.1%	22,597,380	1,883,115	15,064,920	7,532,460	33.3%	33.3%	0.0%
<b>TOTAL EXPENDITURES</b>	<b>38,347,952</b>	<b>26,642,352</b>	<b>30.5%</b>	<b>40,806,867</b>	<b>3,236,630</b>	<b>26,532,380</b>	<b>14,274,487</b>	<b>35.0%</b>	<b>33.3%</b>	<b>-1.7%</b>

COUNTY OF DINWIDDIE, VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE

FEBRUARY 28, 2010

FOR THE PERIOD ENDED:

FUND	DESCRIPTION	REVENUE			EXPENDITURE			FUND BALANCE							
		PRIOR YR	BUDGET	CURR YTD	REMAIN	PRIOR YR	BUDGET	CURR YTD	REMAIN	BEG	BEG ADJ	CHANGE	END		
101	GENERAL FUND	37,339,463	37,009,511	1,280,263	19,409,743	17,599,768	38,347,952	40,806,867	3,236,630	26,532,380	14,274,487	19,052,907.27	5,660.00	-7,122,637	11,935,930
102	JAIL TAX	546,120	500,000	4,339	276,682	223,318	1,050,000	550,000	0	0	550,000	69,559.20		276,682	346,242
103	JAIL PHONE COMMISSION	6,382	5,000	0	3,083	1,917	2,804	5,000	524	2,697	2,303	50,710.44		386	51,097
105	RECREATION FEES	9,993	10,761	72	10,834	-73	7,724	10,761	0	10,511	250	2,269.00		322	2,591
140	SOCIAL SERVICES	2,475,960	2,719,330	225,452	1,481,411	1,237,919	2,389,495	2,719,330	188,818	1,580,483	1,138,847	148,566.42		-99,072	49,494
143	UNITED WAY-AGING	0	0	0	0	0	0	0	0	0	0	628.50		0	629
144	UNITED WAY-EMERGENCY	10,394	0	545	3,763	-3,763	2,769	0	420	2,842	-2,842	18,345.68		922	19,267
145	UNITED WAY-ADULT SERVICES	0	0	0	5,000	-5,000	0	0	7	5,000	-5,000	224.11		0	224
146	YOUTH ADVISORY BOARD FUND	895	0	0	100	-100	563	0	0	0	-444	4,134.55		-344	3,790
170	TREASURER'S OVERPYMT	214,691	0	4,291	68,488	-68,488	209,398	0	4,297	79,860	-79,860	16,889.06		-11,372	5,517
202	IPR/CDBG ESCROW FUND	168,074	550,000	84	-133,230	683,230	17,001	550,000	0	9,154	540,846	190,071.87		-142,384	47,688
205	SCHOOL FUND	41,166,878	38,983,729	3,202,392	24,440,859	14,542,870	41,172,498	38,983,729	3,180,737	22,531,627	16,452,102	0.00		1,909,232	1,909,232
206	TEXTBOOK FUND	550,512	415,433	0	191,477	223,966	339,943	400,000	1,443	108,445	291,555	617,791.45		83,033	700,824
207	CAFETERIA FUND	1,710,396	2,052,157	172,189	1,019,115	1,033,042	1,749,036	2,045,000	159,652	857,159	1,187,841	67,070.93		161,956	229,027
208	SFSR FUND	78,401	1,891,395	0	0	1,891,395	78,401	1,891,395	12,822	175,949	1,715,446	0.00		-175,949	-175,949
209	LITTER GRANT	22,512	24,500	572	41,079	-16,579	21,071	48,484	0	13,178	35,306	48,484.45		27,901	76,385
210	COMMUNITY DEVELOPMENT	88,528	1,800,000	83,333	708,833	1,091,167	26,806	1,860,777	37,988	83,854	1,776,923	61,722.11		624,979	686,701
219	COMPREHENSIVE SERVICE	606,166	750,000	49,391	357,347	392,653	590,380	750,000	56,229	490,814	259,186	15,785.84		-133,466	-117,680
223	COURTHOUSE FEES	0	0	0	0	0	25,962	0	0	0	0	0.00		0	0
226	LAW LIBRARY FUND	2,373	2,300	184	1,326	974	1,973	13,716	290	3,269	10,447	13,716.17		-1,943	11,773
228	FIRE/EMS/GRANT PROGRAMS	93,909	87,000	0	71,990	15,010	70,069	87,000	874	39,152	47,848	121,479.04		32,838	154,318
229	FORFEITED ASSET SHARING PROG	21,904	15,000	435	13,240	1,760	15,929	76,764	1,494	29,376	47,388	76,764.10		-16,136	60,628
301	SCHOOL CONSTRUCTION FUND	419,145	0	249	4,179	-4,179	7,081,235	2,666,321	55,062	1,674,342	991,979	2,666,321.06		-1,670,163	996,158
302	SCHOOL CAPITAL PROJECTS FUND	1,054,000	150,000	12,500	100,000	50,000	1,090,681	633,256	1,771	136,155	497,101	477,067.53		-36,155	440,913
303	SCHOOL GRANTS FUND	1,999,749	1,950,128	184,140	1,387,924	1,981,743	1,981,743	1,950,128	199,974	1,270,512	679,616	87,052.48		-708,309	-621,256
305	COUNTY CAPITAL PROJECTS FUND	2,975,081	5,514,486	225,000	2,750,702	2,763,794	2,511,596	7,120,342	194,614	2,581,302	4,539,041	1,617,705.51		169,400	1,787,106
401	COUNTY DEBT SERVICE	2,174,079	2,245,140	187,095	1,496,760	748,380	3,969,093	3,976,863	214,535	2,926,165	1,050,698	5,185,443.85		-1,429,405	3,756,039
402	SCHOOL DEBT SERVICE	7,554,368	7,349,297	540,065	4,320,522	3,028,775	7,581,534	7,479,297	0	7,191,125	288,172	130,000.00		-2,870,603	-2,740,603
722	R B PAMPLIN ANNUITY TRUST	46,061	0	0	20,188	-20,188	60,991	0	0	0	0	893,412.22		20,188	913,600
723	PAMPLIN FUND	-609,036	0	2,029	47,605	-47,605	70,124	0	5,565	46,339	-46,339	2,069,433.01		1,266	2,070,699
724	E ABRAHAMS SCHOL FUND	-146,391	0	13,516	69,223	-69,223	84,130	0	1,288	84,018	-84,018	2,113,442.24		-14,795	2,098,647
725	I BUTTHERWORTH SCHOL FUND	594	0	1	593	-593	700	0	0	700	-700	13,273.76		-107	13,167
726	RETIRED TEACHERS FUND	1,016	0	0	1,132	-1,132	1,400	0	0	1,400	-1,400	34,124.63		-268	33,856
727	WILLIAMSON SCHOL FUND	67	0	0	1	-1	0	0	0	0	0	813.87		1	814
728	DOYLE SCHOL FUND	-131,339	0	2,560	9,376	-9,376	17,000	0	0	17,000	-17,000	278,238.48		-7,624	270,614
733	SPECIAL WELFARE	48,229	0	3,971	80,505	-80,505	38,783	0	4,050	44,526	-44,526	64,988.66		35,979	100,968
734	WELFARE SAVINGS ACCTS	36	0	0	0	0	2,407	0	0	0	0	6,735.91		0	6,736
735	LOCAL SALES TAX	0	0	0	0	0	0	0	0	0	0	0.00		0	0
780	COMM DEBIT ACCT	10,008	0	900	2,820	-2,820	10,008	0	900	2,820	-2,820	-141.96		0	-142
790	COMM CREDIT ACCT	623,524	0	3,633	193,186	-193,186	624,080	0	3,633	195,690	-195,690	2,503.17		-2,503	0
TOTAL		101,132,763	104,025,177	6,199,190	57,630,134	46,395,043	111,245,269	114,625,030	7,563,828	68,728,286	45,896,744	36,217,534.61	5,660.00	-11,098,162	25,125,042

## EXPLANATION OF BUDGET VARIANCE

### By Department

Board of Supervisors	Insurance premiums, annual dues
County Administration	Insurance premiums, annual dues, prepaid postage
Human Resources	Insurance premium
Auditor	FY 2009 audit annual payment
Business License/Land Use	Health insurance
Treasurer	Land sale attorney fees, postage
General District Court	Court appointed attorneys
Clerk of the Circuit Court	Library of Virginia grant and TTF monies expenditures
Sheriff	Vehicles, grant purchases
Local Health Department	3rd qtr contributions
Mental Health/Retardation	3rd qtr/annual contributions
Area Agency on Aging	3rd qtr contributions
Other Social Services	3rd qtr/annual contributions
Community Colleges	Annual contributions
Libraries	3rd qtr contributions
Other Planning/Community Development	3rd qtr/annual contributions

### By Category

Insurance	Annual premiums
Dues/Memberships	Annual renewals
Contributions	3rd qtr/annual contributions
Capital	Sheriff's vehicles, sheriff's grant for radar & GPS, replacement radios