

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

FOR THE PERIOD ENDED: AUGUST 31, 2021

FUND	FUND DESCRIPTION	REVENUE					EXPENDITURE					FUND BALANCE		
		PRIOR YR	BUDGET	CURR MTD	CURR YTD	REMAIN	PRIOR YR	BUDGET	CURR MTD	CURR YTD	REMAIN	BEG	CHANGE	END
101	GENERAL FUND	52,246,786	51,552,250	1,251,805	2,756,363	48,795,887	48,693,705	53,329,246	5,799,887	10,657,903	42,671,342	21,099,109.59	-7,901,540.57	13,197,569.02
102	MEALS TAX FUND	1,032,515	975,000	96,173	96,173	878,827	975,000	1,000,000	83,333	166,667	833,333	165,980.17	-70,493.95	95,486.22
140	SOCIAL SERVICES FUND	3,325,548	3,290,270	261,473	299,495	2,990,775	3,363,995	3,490,270	214,245	399,019	3,091,251	235,589.43	-99,524.07	136,065.36
144	UNITED WAY-EMERGENCY	0	0	0	0	0	326	0	0	0	0	3,861.69	0.00	3,861.69
146	YOUTH ADVISORY BOARD FUND	0	0	0	0	0	0	0	0	0	0	4,056.24	0.00	4,056.24
205	SCHOOL FUND	48,063,000	49,439,511	3,385,793	6,745,290	42,694,221	46,530,570	50,439,511	1,699,387	4,528,823	45,910,688	2,719,804.85	2,216,467.41	4,936,272.26
206	TEXTBOOK FUND	447,936	438,978	26,050	52,099	386,879	232,867	400,000	64,228	64,228	335,772	457,880.09	-12,128.91	445,751.18
207	SCHOOL NUTRITION FUND	1,696,862	1,746,100	-279,368	-136	1,746,236	1,675,332	1,855,383	-2,831	40,724	1,814,659	178,655.79	-40,860.59	137,795.20
208	COVID19 - SCHOOLS	2,877,245	9,192,819	-599,456	-599,456	9,792,275	2,877,212	9,192,819	591,026	594,650	8,598,169	33.60	-1,194,106.26	-1,194,072.66
209	RECYCLING/LITTER GRANT FUND	74,346	53,000	27,951	34,373	18,627	127,029	65,894	0	0	65,894	38,674.36	34,372.75	73,047.11
210	COMMUNITY DEVELOPMENT FUND	25,000	25,000	0	25,000	0	959	860,366	8,013	33,078	827,288	835,106.78	-8,077.65	827,029.13
211	COMMUNITY SERVICE FUND	6,275	0	0	0	0	1,204	16,182	79	109	16,073	17,763.80	-108.63	17,655.17
219	CHILDREN'S SERVICES FUND	2,263,170	2,747,141	75,546	151,093	2,596,048	2,265,886	2,747,141	150,303	150,303	2,596,838	111,368.59	789.70	112,158.29
226	LAW LIBRARY FUND	3,358	3,500	378	378	3,122	2,706	18,989	330	330	18,659	14,881.12	48.37	14,929.49
228	FIRE/EMS/GRANT PROG FUND	4,878,495	5,687,708	2,776,034	2,776,414	2,911,294	4,672,023	6,033,130	71,696	71,716	5,961,414	399,756.30	2,704,698.29	3,104,454.59
229	FORFEITED ASSET SHARING PROG	24,142	0	340	340	-340	4,267	25,025	0	0	25,025	40,664.77	340.00	41,004.77
302	SCHOOL CAPITAL PROJECTS FUND	2,503,373	1,150,000	12,576	1,025,167	124,833	1,407,128	2,599,000	32,993	41,713	2,557,288	1,545,624.44	983,454.90	2,529,079.34
303	SCHOOL GRANTS FUND	2,576,799	2,878,415	-127,645	-127,645	3,006,060	2,585,430	2,887,870	67,133	114,637	2,773,233	304,714.10	-242,281.97	62,432.13
305	COUNTY CAPITAL PROJECTS FUND	1,904,940	1,755,000	1,761,215	1,761,618	-6,618	3,855,819	11,284,669	19,677	19,677	11,264,992	8,296,786.31	1,741,940.74	10,038,727.05
401	COUNTY DEBT SERVICE FUND	3,645,513	3,645,512	303,793	607,585	3,037,927	4,261,850	4,190,659	0	810,636	3,380,023	1,445,748.87	-203,050.52	1,242,698.35
402	SCHOOL DEBT SERVICE FUND	3,819,705	3,844,704	320,392	640,784	3,203,920	3,491,313	3,367,431	0	902,754	2,464,677	715,533.82	-261,969.70	453,564.12
723	PAMPLIN FUND	737,129	0	-30,558	-30,558	30,558	78,559	0	6,309	8,801	-8,801	2,994,817.82	-39,359.09	2,955,458.73
724	E ABRAHAMS SCHOL FUND	767,249	0	-9,676	-9,673	9,673	102,065	0	86,825	99,100	-99,100	4,707,569.05	-108,773.29	4,598,795.76
725	I BUTTERWORTH SCHOL FUND	121	0	0	0	0	0	0	0	0	0	12,646.20	0.16	12,646.36
726	RETIRED TEACHERS FUND	3,604	0	90	250	-250	3,659	0	0	0	0	36,614.78	250.00	36,864.78
727	WILLIAMSON SCHOL FUND	4	0	0	0	0	0	0	0	0	0	872.03	0.00	872.03
728	DOYLE SCHOL FUND	505	0	-71	-49	49	6,500	0	4,500	4,500	-4,500	402,567.51	-4,549.21	398,018.30
733	SPECIAL WELFARE	33,159	0	462	997	-997	28,086	0	397	397	-397	30,533.69	600.14	31,133.83
734	WELFARE SAVINGS ACCTS	2	0	0	1	-1	0	0	0	0	0	2,361.50	0.59	2,362.09
790	COMM CREDIT ACCT	175,977	0	2,314	3,641	-3,641	175,977	0	2,314	3,641	-3,641	0.00	0.00	0.00
	TOTAL	133,132,758	138,424,908	9,255,609	16,209,543	122,215,365	127,419,467	153,803,585	8,899,844	18,713,404	135,090,180	46,819,577.29	-2,503,861.36	44,315,715.93

COUNTY OF DINWIDDIE, VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED: AUGUST 31, 2021

REVENUES	2021 TOTAL ACT	08/31/20 YTD	% REMAIN	FY 2022 BUDGET	CURR MTD	CURR YTD	REMAIN	% REMAIN	BUDGET REMAIN	VARIANCE
General Property Taxes	35,880,789	1,224,329	96.6%	35,182,795	44,101	1,337,810	33,844,985	96.2%	83.3%	-12.9%
Local % of State Sales Tax	2,521,811	0	100.0%	2,557,213	0	0	2,557,213	100.0%	83.3%	-16.7%
Other Local Taxes	3,851,232	127,713	96.7%	3,687,086	121,329	121,329	3,565,757	96.7%	83.3%	-13.4%
Permits, Fees, Licenses	378,718	63,691	83.2%	326,475	54,884	92,951	233,524	71.5%	83.3%	11.8%
Fines & Forfeitures	701,551	49,739	92.9%	735,250	54,399	54,399	680,851	92.6%	83.3%	-9.3%
Revenue-Use of Money/Prop	133,954	36,804	72.5%	217,657	23,603	34,075	183,582	84.3%	83.3%	-1.0%
Charges for Services	1,785,747	33,134	98.1%	1,810,101	52,189	71,872	1,738,229	96.0%	83.3%	-12.7%
Misc Revenue	183,117	23,623	87.1%	178,680	16,700	27,088	151,592	84.8%	83.3%	-1.5%
Recovered Cost	246,078	11,334	95.4%	167,867	1,586	11,126	156,741	93.4%	83.3%	-10.0%
Revenue from Commonwealth	6,560,227	985,786	85.0%	6,706,526	883,014	1,005,712	5,700,814	85.0%	83.3%	-1.7%
Revenue from Federal Govt	3,562	0	100.0%	4,600	0	0	4,600	100.0%	83.3%	-16.7%
TOTAL REVENUES	52,246,787	2,556,153	95.1%	51,574,250	1,251,805	2,756,363	48,817,887	94.7%	83.3%	-11.3%
EXPENDITURES										
Salaries & Wages	11,479,771	1,745,893	84.8%	13,084,246	1,081,633	1,963,620	11,120,626	85.0%	83.3%	-1.7%
Benefits	3,430,090	553,214	83.9%	3,945,280	309,566	605,748	3,339,532	84.6%	83.3%	-1.3%
Total Salaries & Benefits	14,909,861	2,299,107	84.6%	17,029,526	1,391,199	2,569,367	14,460,159	84.9%	83.3%	-1.6%
Temporary Help	30,108	360	98.8%	16,000	-720	-510	16,510	103.2%	83.3%	-19.9%
Professional Services	1,330,448	107,444	91.9%	1,650,686	110,601	116,245	1,534,441	93.0%	83.3%	-9.6%
Other Purchased Services	3,043,146	685,097	77.5%	3,025,120	54,020	584,980	2,440,140	80.7%	83.3%	2.7%
Insurance	483,862	242,555	49.9%	503,729	514	497,558	6,171	1.2%	83.3%	82.1%
Repairs & Maintenance	1,701,699	319,692	81.2%	1,705,155	318,129	389,688	1,315,467	77.1%	83.3%	6.2%
Advertising/Marketing	46,665	4,675	90.0%	41,820	2,201	2,604	39,216	93.8%	83.3%	-10.4%
Utilities	1,026,324	139,812	86.4%	1,094,249	76,684	99,631	994,618	90.9%	83.3%	-7.6%
Rental/Lease	119,072	10,101	91.5%	249,676	19,560	24,897	224,779	90.0%	83.3%	-6.7%
Travel/Training	35,277	3,854	89.1%	110,352	4,803	6,738	103,614	93.9%	83.3%	-10.6%
Supplies	796,632	56,317	92.9%	887,768	70,028	77,900	809,868	91.2%	83.3%	-7.9%
Dues/Memberships	31,439	13,208	58.0%	38,348	6,262	16,361	21,987	57.3%	83.3%	26.0%
Contributions	1,092,484	436,421	60.1%	1,160,722	2,088	485,488	675,235	58.2%	83.3%	25.2%
Misc Expenditures	5,895	0	100.0%	5,000	32	32	4,968	99.4%	83.3%	-16.0%
Total Other Expenditures	9,743,051	2,019,536	79.3%	10,488,625	664,200	2,301,610	8,187,014	78.1%	83.3%	5.3%
Capital Expenditures	223,773	21,025	90.6%	337,951	15,058	58,069	279,882	82.8%	83.3%	0.5%
TOTAL EXPENDITURES	24,876,685	4,339,668	82.6%	27,856,102	2,070,458	4,929,046	22,927,056	82.3%	83.3%	1.0%
TRANSFERS										
Transfers from Gen Fund	23,817,020	3,891,253	16.3%	25,473,144	3,729,429	5,728,857	19,744,287	77.5%	83.3%	5.8%
TOTAL TRANSFERS	23,817,020	3,891,253	83.7%	25,473,144	3,729,429	5,728,857	19,744,287	77.5%	83.3%	5.8%
TOTAL EXPEND/TRANS	48,693,705	8,230,921	83.1%	53,329,246	5,799,887	10,657,903	42,671,342	80.0%	83.3%	3.3%
NET CHANGE IN FUND BAL	3,553,081	-5,674,768		-1,754,996	-4,548,081	-7,901,541				
BEG FUND BALANCE	17,546,029	17,546,029		21,099,110		21,099,110				
END FUND BALANCE	21,099,110	11,871,261		19,344,115		13,197,569				

**ANALYSIS OF GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDED:
AUGUST 31 2021**

FY 2021	08/31/20	%	DEPARTMENT	FY 2022	CURR MTD	CURR YTD	REMAIN	% BUDGET	REMAIN	OVER/
TOTAL ACT	YTD	REMAIN		BUDGET				REMAIN	REMAIN	(UNDER)
110,325	30,720	72.2%	Board of Supervisors	117,832	7,829	30,281	87,551	74.3%	83.3%	9.0%
366,161	81,282	77.8%	County Administration	404,800	36,499	94,825	309,975	76.6%	83.3%	6.8%
294,267	39,682	86.5%	Legal Services	424,195	41,607	60,838	363,357	85.7%	83.3%	-2.3%
442,519	90,613	79.5%	Human Resources	478,372	24,765	275,229	203,143	42.5%	83.3%	40.9%
61,920	0	100.0%	Auditor	75,000	6,500	6,500	68,500	91.3%	83.3%	-8.0%
436,605	69,278	84.1%	Commissioner of Revenue	466,268	32,043	64,541	401,727	86.2%	83.3%	-2.8%
37,062	4,611	87.6%	Business License	28,927	2,596	5,193	23,734	82.0%	83.3%	1.3%
33,300	4,611	86.2%	Land Use	26,927	2,596	5,193	21,734	80.7%	83.3%	2.6%
566,021	85,192	84.9%	Treasurer	632,845	41,888	82,651	550,194	86.9%	83.3%	-3.6%
271,875	47,407	82.6%	Accounting	355,533	30,400	58,407	297,126	83.6%	83.3%	-0.2%
610,718	205,762	66.3%	Information Systems	743,959	156,568	199,759	544,200	73.1%	83.3%	10.2%
212,849	28,985	86.4%	Board of Elections	238,313	14,663	37,126	201,187	84.4%	83.3%	-1.1%
11,421	403	96.5%	Circuit Court	15,600	-602	-392	15,992	102.5%	83.3%	-19.2%
17,241	887	94.9%	Gen District Court	30,733	2,207	2,329	28,404	92.4%	83.3%	-9.1%
181	0	100.0%	Magistrates	200	75	75	125	62.6%	83.3%	20.7%
466,409	75,859	83.7%	Clerk of Circuit Court	539,632	41,702	76,822	462,810	85.8%	83.3%	-2.4%
77,858	13,228	83.0%	Victim Witness Program	141,249	7,065	14,031	127,218	90.1%	83.3%	-6.7%
496,881	78,353	84.2%	Commonwealth's Attorney	546,125	44,637	87,981	458,144	83.9%	83.3%	-0.6%
4,804,376	789,078	83.6%	Sheriff	5,415,484	496,261	897,880	4,517,604	83.4%	83.3%	-0.1%
607,410	76,692	87.4%	Volunteer Fire Departments	698,990	41,040	169,660	529,330	75.7%	83.3%	7.6%
3,000,882	444,375	85.2%	Fire & EMS	3,342,950	248,000	482,416	2,860,534	85.6%	83.3%	-2.2%
46,639	0	100.0%	Emergency Management	0	0	0	0	#DIV/0!	83.3%	#DIV/0!
2,039,977	570,680	72.0%	Confinement & Care of Prisoners	1,977,638	0	464,655	1,512,983	76.5%	83.3%	6.8%
278,291	57,009	79.5%	Court Services	287,580	56,112	56,112	231,468	80.5%	83.3%	2.8%
213,197	29,319	86.2%	Other Correction & Detention	237,012	19,082	33,056	203,956	86.1%	83.3%	-2.7%
291,087	45,761	84.3%	Building Inspection	318,340	25,270	50,170	268,170	84.2%	83.3%	-0.9%
378,838	47,214	87.5%	Animal Control/Pound	554,426	28,639	93,430	460,996	83.1%	83.3%	0.2%
800	20	97.5%	Medical Examiner	800	20	20	780	97.5%	83.3%	-14.2%
1,403,658	231,567	83.5%	Communications	1,692,450	153,073	283,056	1,409,393	83.3%	83.3%	0.1%
44,191	4,490	89.8%	Streetlights	45,500	3,714	3,714	41,786	91.8%	83.3%	-8.5%
1,632,954	159,037	90.3%	Waste Management	1,734,358	150,066	167,388	1,566,970	90.3%	83.3%	-7.0%
15,062	6,599	56.2%	Public Nuisance Control	30,000	952	952	29,048	96.8%	83.3%	-13.5%
2,896,481	390,597	86.5%	General Properties	3,062,997	200,311	400,500	2,662,497	86.9%	83.3%	-3.6%
342,023	85,506	75.0%	Local Health Department	342,023	0	85,506	256,517	75.0%	83.3%	8.3%
85,537	21,384	75.0%	Behavioral Health-District 19	85,537	0	21,384	64,153	75.0%	83.3%	8.3%
10,767	10,767	0.0%	Area Agency on Aging	11,000	0	11,000	0	0.0%	83.3%	83.3%
24,213	24,213	0.0%	Other Social Services	26,213	0	26,213	0	0.0%	83.3%	83.3%
10,968	10,968	0.0%	Community Colleges	15,855	0	15,855	0	0.0%	83.3%	83.3%
826,942	96,915	88.3%	Parks & Recreation	1,026,342	76,593	123,408	902,934	88.0%	83.3%	-4.6%
1,200	100	91.7%	Boatlandings	1,200	100	100	1,100	91.7%	83.3%	-8.3%
298,890	74,723	75.0%	Libraries	310,646	0	77,662	232,985	75.0%	83.3%	8.3%
397,814	59,273	85.1%	Planning/Zoning/GIS	516,360	24,135	51,471	464,889	90.0%	83.3%	-6.7%
414,411	59,951	85.5%	Community Development	477,761	50,541	84,223	393,538	82.4%	83.3%	1.0%
172,280	168,404	2.2%	Other Planning/Community Dev	205,359	0	199,976	5,383	2.6%	83.3%	80.7%
12,500	12,500	0.0%	Soil/Water Conservation District	12,500	0	12,500	0	0.0%	83.3%	83.3%
111,685	5,657	94.9%	Cooperative Extension Program	160,271	3,509	15,350	144,921	90.4%	83.3%	-7.1%
23,817,020	3,891,253	83.7%	Transfers to Other Funds	25,473,144	3,729,429	5,728,857	19,744,287	77.5%	83.3%	5.8%
48,693,705	8,230,925	83.1%	TOTAL EXPENDITURES	53,329,246	5,799,887	10,657,903	42,671,342	80.0%	83.3%	3.3%

EXPLANATION OF BUDGET VARIANCE

By Department

Board of Supervisors	Annual Insurance Premiums, Dues/Memberships
County Administration	Annual Insurance Premiums
Human Resources	Annual Insurance Premiums
Business License & Land Use	Health Insurance
Information Systems	Annual Maintenance Contracts
Volunteer Fire Departments	Annual Insurance Premiums
Care & Confinement of Prisoners	Quarterly MRRJA payment
Court Services	Quarterly Crater Youth Care payment
Local Health Dept	Quarterly Contribution Payment
Behavioral Health - District 19	Quarterly Contribution Payment
Area Agency on Aging	Annual Contribution Payment
Other Social Services	Annual Contribution Payment
Community Colleges	Annual Contribution Payment
Regional Library	Quarterly Contribution Payment
Community Development	Wings & Wheels advertising & event
Other Planning/Community Dev	Annual Contribution Payments
Soil/Water Conservation District	Annual Contribution Payment

By Category

Other Purchased Services	Quarterly MRRJA payment
Insurance	Annual & Quarterly Insurance Premiums
Repairs & Maintenance	Annual Maintenance Contracts
Dues/Memberships	Annual Payments
Contributions	Annual & Quarterly Payments