

COUNTY OF CAROLINE, VIRGINIA

Nonmajor Special Revenue Funds

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

For the Year Ended June 30, 2008

	Comprehensive Services Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Other local taxes	\$ -	\$ -	\$ -	\$ -
Revenue from the use of money and property	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	9,955	9,955
Intergovernmental revenues:				
Commonwealth	660,844	733,726	752,899	19,173
Federal	-	-	-	-
Total revenues	<u>\$ 660,844</u>	<u>\$ 733,726</u>	<u>\$ 762,854</u>	<u>\$ 29,128</u>
EXPENDITURES				
Current:				
Judicial administration	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Health and welfare	992,915	1,096,422	1,222,678	(126,256)
Community development	-	-	-	-
Total expenditures	<u>\$ 992,915</u>	<u>\$ 1,096,422</u>	<u>\$ 1,222,678</u>	<u>\$ (126,256)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (332,071)</u>	<u>\$ (362,696)</u>	<u>\$ (459,824)</u>	<u>\$ (97,128)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 332,071	\$ 362,696	\$ 459,824	\$ (97,128)
Transfers out	-	-	-	-
Total other financing sources and uses	<u>\$ 332,071</u>	<u>\$ 362,696</u>	<u>\$ 459,824</u>	<u>\$ (97,128)</u>
Net change in fund balances	\$ -	\$ -	\$ -	\$ (194,256)
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (194,256)</u>

E-911 System Tax Fund				Law Library Fund			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ 471,897	\$ 598,290	\$ 507,623	\$ (90,667)	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	6,700	8,555	7,697	(858)
-	-	-	-	-	-	-	-
175,028	175,028	226,800	51,772	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 646,925</u>	<u>\$ 773,318</u>	<u>\$ 734,423</u>	<u>\$ (38,895)</u>	<u>\$ 6,700</u>	<u>\$ 8,555</u>	<u>\$ 7,697</u>	<u>\$ (858)</u>
\$ -	\$ -	\$ -	\$ -	\$ 8,555	\$ 8,555	\$ 15,161	\$ (6,606)
955,191	955,191	841,228	113,963	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 955,191</u>	<u>\$ 955,191</u>	<u>\$ 841,228</u>	<u>\$ 113,963</u>	<u>\$ 8,555</u>	<u>\$ 8,555</u>	<u>\$ 15,161</u>	<u>\$ (6,606)</u>
<u>\$ (308,266)</u>	<u>\$ (181,873)</u>	<u>\$ (106,805)</u>	<u>\$ 75,068</u>	<u>\$ (1,855)</u>	<u>\$ -</u>	<u>\$ (7,464)</u>	<u>\$ (7,464)</u>
\$ 181,873	\$ 181,873	\$ 105,556	\$ 76,317	\$ -	\$ -	\$ -	\$ -
-	(51,165)	-	(51,165)	-	-	-	-
<u>\$ 181,873</u>	<u>\$ 130,708</u>	<u>\$ 105,556</u>	<u>\$ 25,152</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (126,393)	\$ (51,165)	\$ (1,249)	\$ 100,220	\$ (1,855)	\$ -	\$ (7,464)	\$ (7,464)
126,393	51,165	153,072	101,907	1,855	-	4,257	4,257
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,823</u>	<u>\$ 202,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,207)</u>	<u>\$ (3,207)</u>

Tourism Fund				Sheriff's Grant Fund			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ 229,718	\$ 229,718	\$ 239,226	\$ 9,508	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	3	3
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,920	1,920
-	-	-	-	900	900	1,492	592
-	-	-	-	-	-	9,046	9,046
<u>\$ 229,718</u>	<u>\$ 229,718</u>	<u>\$ 239,226</u>	<u>\$ 9,508</u>	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 12,461</u>	<u>\$ 11,561</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
189,138	194,138	99,992	94,146	-	-	-	-
<u>\$ 189,138</u>	<u>\$ 194,138</u>	<u>\$ 99,992</u>	<u>\$ 94,146</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 40,580	\$ 35,580	\$ 139,234	\$ 103,654	\$ 900	\$ 900	\$ 12,461	\$ 11,561
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	(40,580)	(251,341)	210,761	-	-	-	-
<u>\$ -</u>	<u>\$ (40,580)</u>	<u>\$ (251,341)</u>	<u>\$ 210,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 40,580	\$ (5,000)	\$ (112,107)	\$ 314,415	\$ 900	\$ 900	\$ 12,461	\$ 11,561
-	5,000	189,253	184,253	-	-	55,041	55,041
<u>\$ 40,580</u>	<u>\$ -</u>	<u>\$ 77,146</u>	<u>\$ 498,668</u>	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 67,502</u>	<u>\$ 66,602</u>

Tourism Fund				Sheriff's Grant Fund			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final			Original	Final		
\$ 229,718	\$ 229,718	\$ 239,226	\$ 9,508	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	3	3
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,920	1,920
-	-	-	-	900	900	1,492	592
-	-	-	-	-	-	9,046	9,046
<u>\$ 229,718</u>	<u>\$ 229,718</u>	<u>\$ 239,226</u>	<u>\$ 9,508</u>	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 12,461</u>	<u>\$ 11,561</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
189,138	194,138	99,992	94,146	-	-	-	-
<u>\$ 189,138</u>	<u>\$ 194,138</u>	<u>\$ 99,992</u>	<u>\$ 94,146</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 40,580	\$ 35,580	\$ 139,234	\$ 103,654	\$ 900	\$ 900	\$ 12,461	\$ 11,561
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	(40,580)	(251,341)	210,761	-	-	-	-
<u>\$ -</u>	<u>\$ (40,580)</u>	<u>\$ (251,341)</u>	<u>\$ 210,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 40,580	\$ (5,000)	\$ (112,107)	\$ 314,415	\$ 900	\$ 900	\$ 12,461	\$ 11,561
-	5,000	189,253	184,253	-	-	55,041	55,041
<u>\$ 40,580</u>	<u>\$ -</u>	<u>\$ 77,146</u>	<u>\$ 498,668</u>	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 67,502</u>	<u>\$ 66,602</u>

COUNTY OF CAROLINE, VIRGINIA

Nonmajor Special Revenue Funds

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

For the Year Ended June 30, 2008

Industrial Development Authority Fund

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Other local taxes	- \$	- \$	- \$	-
Revenue from the use of money and property	-	-	36	36
Charges for services	600	600	107,971	107,371
Miscellaneous	-	-	-	-
Intergovernmental revenues:				
Commonwealth	-	-	-	-
Federal	-	-	-	-
Total revenues	<u>600</u> \$	<u>600</u> \$	<u>108,007</u> \$	<u>107,407</u>
EXPENDITURES				
Current:				
Judicial administration	- \$	- \$	- \$	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Community development	-	600	5,468	(4,868)
Total expenditures	<u>-</u> \$	<u>600</u> \$	<u>5,468</u> \$	<u>(4,868)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>600</u> \$	<u>-</u> \$	<u>102,539</u> \$	<u>102,539</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	- \$	- \$	- \$	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u> \$	<u>-</u> \$	<u>-</u> \$	<u>-</u>
Net change in fund balances	600 \$	- \$	102,539 \$	102,539
Fund balances - beginning	-	-	17,386	17,386
Fund balances - ending	<u>600</u> \$	<u>-</u> \$	<u>119,925</u> \$	<u>119,925</u>

Exhibit 19

Housing Fund

Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
-	-	750	750
-	-	-	-
-	-	-	-
-	-	-	-
-	170,000	-	(170,000)
<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ 750</u>	<u>\$ (169,250)</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	170,000	203,809	(33,809)
<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ 203,809</u>	<u>\$ (33,809)</u>
\$ -	\$ -	\$ (203,059)	\$ (203,059)
\$ -	\$ -	\$ -	\$ -
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ (203,059)	\$ (203,059)
-	-	-	-
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (203,059)</u></u>	<u><u>\$ (203,059)</u></u>