

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2008

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund:</b>				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 14,244,010	\$ 14,244,010	\$ 14,107,564	\$ (136,446)
Real and personal public service corporation taxes	1,597,214	1,597,214	1,164,613	(432,601)
Personal property taxes	5,049,775	5,049,775	5,003,643	(46,132)
Mobile home taxes	72,463	72,463	62,355	(10,108)
Machinery and tools taxes	294,446	294,446	291,930	(2,516)
Penalties	268,572	268,572	322,222	53,650
Interest	221,004	221,004	263,064	42,060
Total general property taxes	<u>\$ 21,747,484</u>	<u>\$ 21,747,484</u>	<u>\$ 21,215,391</u>	<u>\$ (532,093)</u>
Other local taxes:				
Local sales and use taxes	\$ 1,322,768	\$ 1,322,768	\$ 1,397,232	\$ 74,464
Communication sales tax	-	-	1,801	1,801
Consumers' utility taxes	66,131	66,131	81,756	15,625
Business license taxes	1,227,000	1,227,000	1,099,579	(127,421)
Cable TV franchise tax	2,149	2,149	-	(2,149)
Motor vehicle licenses	667,750	667,750	594,334	(73,416)
Bank stock taxes	50,625	50,625	51,125	500
Taxes on recordation and wills	773,320	773,320	493,071	(280,249)
Total other local taxes	<u>\$ 4,109,743</u>	<u>\$ 4,109,743</u>	<u>\$ 3,718,898</u>	<u>\$ (390,845)</u>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 8,561	\$ 8,561	\$ 12,736	\$ 4,175
Permits and other licenses	764,100	764,100	661,055	(103,045)
Total permits, privilege fees, and regulatory licenses	<u>\$ 772,661</u>	<u>\$ 772,661</u>	<u>\$ 673,791</u>	<u>\$ (98,870)</u>
Fines and forfeitures:				
Court fines and forfeitures	\$ 462,114	\$ 562,114	\$ 600,158	\$ 38,044
Total fines and forfeitures	<u>\$ 462,114</u>	<u>\$ 562,114</u>	<u>\$ 600,158</u>	<u>\$ 38,044</u>
Revenue from use of money and property:				
Revenue from use of money	\$ 105,000	\$ 105,000	\$ 167,794	\$ 62,794
Revenue from use of property	108,114	108,114	39,747	(68,367)
Total revenue from use of money and property	<u>\$ 213,114</u>	<u>\$ 213,114</u>	<u>\$ 207,541</u>	<u>\$ (5,573)</u>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For The Year Ended June 30, 2008 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Charges for services:				
Excess fees of clerk	\$ 132,700	\$ 132,700	\$ 68,237	\$ (64,463)
Charges for law enforcement and traffic control	910	910	910	-
Charges for court costs	6,450	6,450	6,341	(109)
Charges for courthouse security and protective services	79,975	79,975	135,309	55,334
Charges for Commonwealth's Attorney	1,000	1,000	895	(105)
Charges for data processing	1,600	1,600	1,388	(212)
Miscellaneous dog fees	3,094	3,094	1,755	(1,339)
Charges for sanitation and waste removal	70,150	70,150	54,315	(15,835)
Charges for parks and recreation	184,040	184,040	94,718	(89,322)
Charges for new development	75,000	75,000	-	(75,000)
Charges for sale of publications and commemorative material	2,960	2,960	1,701	(1,259)
Total charges for services	<u>\$ 557,879</u>	<u>\$ 557,879</u>	<u>\$ 365,569</u>	<u>\$ (192,310)</u>
Miscellaneous revenue:				
Miscellaneous	\$ 352,335	\$ 352,335	\$ 252,008	\$ (100,327)
Total miscellaneous revenue	<u>\$ 352,335</u>	<u>\$ 352,335</u>	<u>\$ 252,008</u>	<u>\$ (100,327)</u>
Recovered costs:				
Soil conservationist	\$ 6,600	\$ 6,600	\$ 236,988	\$ 230,388
Recovered costs school resource officer	143,091	143,091	146,191	3,100
Grant reimbursement for child care coordinator	6,000	6,000	-	(6,000)
Postage reimbursement general district court	950	950	5,195	4,245
Ambulance recovery services	350,000	350,000	235,409	(114,591)
Recovered costs jurors	2,130	2,130	15,789	13,659
Demolition recovered costs	10,000	10,000	-	(10,000)
Total recovered costs	<u>\$ 518,771</u>	<u>\$ 518,771</u>	<u>\$ 639,572</u>	<u>\$ 120,801</u>
Total revenue from local sources	<u>\$ 28,734,101</u>	<u>\$ 28,834,101</u>	<u>\$ 27,672,928</u>	<u>\$ (1,161,173)</u>
Revenue from the Commonwealth:				
Noncategorical aid:				
ABC profits	\$ 12,320	\$ 12,320	\$ 12,320	\$ -
Wine taxes	12,914	12,914	12,914	-
Rolling stock tax	73,000	73,000	79,205	6,205
Mobile home titling tax	31,000	31,000	31,832	832
Motor vehicle rental tax	2,000	2,000	2,786	786
State recordation tax	402,266	402,266	265,230	(137,036)
Personal property tax relief funds	2,371,896	2,371,896	2,371,896	-
Total noncategorical aid	<u>\$ 2,905,396</u>	<u>\$ 2,905,396</u>	<u>\$ 2,776,183</u>	<u>\$ (129,213)</u>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For The Year Ended June 30, 2008 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Revenue from the Commonwealth: (Continued)				
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	\$ 88,007	\$ 88,007	\$ 88,858	\$ 851
Sheriff	1,162,426	1,162,426	1,081,947	(80,479)
Commissioner of revenue	149,564	149,564	144,702	(4,862)
Treasurer	124,582	124,582	112,233	(12,349)
Medical examiner	300	300	-	(300)
Registrar/electoral board	48,391	48,391	58,586	10,195
Clerk of the Circuit Court	230,295	230,295	291,459	61,164
Total shared expenses	<u>\$ 1,803,565</u>	<u>\$ 1,803,565</u>	<u>\$ 1,777,785</u>	<u>\$ (25,780)</u>
Other categorical aid:				
Emergency medical services	\$ 23,000	\$ 23,000	\$ 25,720	\$ 2,720
Emergency preparedness grant	-	-	25,000	25,000
Arts challenge grant	500	500	500	-
Litter control grant	8,300	8,300	8,736	436
DMV license agent grant	16,500	16,500	26,700	10,200
Emergency services grant	25,000	25,000	-	(25,000)
Library grant	25,000	25,000	-	(25,000)
CHINS grant	20,778	20,778	20,259	(519)
State line of duty medical insurance grant	-	-	14,421	14,421
Domestic violence victim grant	40,000	40,000	38,045	(1,955)
Victim-witness grant	48,548	48,548	53,376	4,828
Fire programs	51,000	51,000	55,397	4,397
Total other categorical aid	<u>\$ 258,626</u>	<u>\$ 258,626</u>	<u>\$ 268,154</u>	<u>\$ 9,528</u>
Total categorical aid	<u>\$ 2,062,191</u>	<u>\$ 2,062,191</u>	<u>\$ 2,045,939</u>	<u>\$ (16,252)</u>
Total revenue from the Commonwealth	<u>\$ 4,967,587</u>	<u>\$ 4,967,587</u>	<u>\$ 4,822,122</u>	<u>\$ (145,465)</u>
Revenue from the federal government:				
Payments in lieu of taxes	\$ 2,750	\$ 2,750	\$ 2,646	\$ (104)
Categorical aid:				
DMV ground transportation safety grant	\$ 10,000	\$ 10,000	\$ 15,333	\$ 5,333
FEMA grant	12,120	12,120	12,120	-
Sheriffs grant	-	-	51,753	51,753
Bulletproof vest partnership grant	5,000	5,000	-	(5,000)
Byrne justice assistance grant	-	16,228	16,228	-
Total categorical aid	<u>\$ 27,120</u>	<u>\$ 43,348</u>	<u>\$ 95,434</u>	<u>\$ 52,086</u>
Total revenue from the federal government	<u>\$ 29,870</u>	<u>\$ 46,098</u>	<u>\$ 98,080</u>	<u>\$ 51,982</u>
Total General Fund	<u>\$ 33,731,558</u>	<u>\$ 33,847,786</u>	<u>\$ 32,593,130</u>	<u>\$ (1,254,656)</u>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For The Year Ended June 30, 2008 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Special Revenue Funds:</b>				
<b>Virginia Public Assistance Fund:</b>				
Revenue from local sources:				
Miscellaneous revenue:				
Other miscellaneous	\$ 30,217	\$ 9,594	\$ 14,618	\$ 5,024
Total miscellaneous revenue	<u>\$ 30,217</u>	<u>\$ 9,594</u>	<u>\$ 14,618</u>	<u>\$ 5,024</u>
Total revenue from local sources	<u>\$ 30,217</u>	<u>\$ 9,594</u>	<u>\$ 14,618</u>	<u>\$ 5,024</u>
Revenue from the Commonwealth:				
Categorical aid:				
Public assistance and welfare administration	\$ 526,634	\$ 468,321	\$ 600,689	\$ 132,368
Total categorical aid	<u>\$ 526,634</u>	<u>\$ 468,321</u>	<u>\$ 600,689</u>	<u>\$ 132,368</u>
Total revenue from the Commonwealth	<u>\$ 526,634</u>	<u>\$ 468,321</u>	<u>\$ 600,689</u>	<u>\$ 132,368</u>
Revenue from the federal government:				
Categorical aid:				
Public assistance and welfare administration	\$ 1,349,396	\$ 1,387,905	\$ 1,364,104	\$ (23,801)
Total categorical aid	<u>\$ 1,349,396</u>	<u>\$ 1,387,905</u>	<u>\$ 1,364,104</u>	<u>\$ (23,801)</u>
Total revenue from the federal government	<u>\$ 1,349,396</u>	<u>\$ 1,387,905</u>	<u>\$ 1,364,104</u>	<u>\$ (23,801)</u>
Total Virginia Public Assistance Fund	<u>\$ 1,906,247</u>	<u>\$ 1,865,820</u>	<u>\$ 1,979,411</u>	<u>\$ 113,591</u>
<b>Proffers Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ 250	\$ 250	\$ 661	\$ 411
Total revenue from use of money and property	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 661</u>	<u>\$ 411</u>
Miscellaneous revenue:				
Fire and rescue proffers	\$ 300,000	\$ 300,000	\$ 186,929	\$ (113,071)
Total miscellaneous revenue	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 186,929</u>	<u>\$ (113,071)</u>
Total revenue from local sources	<u>\$ 300,250</u>	<u>\$ 300,250</u>	<u>\$ 187,590</u>	<u>\$ (112,660)</u>
Total Proffers Fund	<u>\$ 300,250</u>	<u>\$ 300,250</u>	<u>\$ 187,590</u>	<u>\$ (112,660)</u>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For The Year Ended June 30, 2008 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Special Revenue Funds: (Continued)</b>				
<b>Comprehensive Services Fund:</b>				
Revenue from local sources:				
Miscellaneous revenue:				
Other miscellaneous	\$ -	\$ -	\$ 9,955	\$ 9,955
Total miscellaneous revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,955</u>	<u>\$ 9,955</u>
Revenue from the Commonwealth:				
Categorical aid:				
Comprehensive services act funds	\$ 660,844	\$ 733,726	\$ 752,899	\$ 19,173
Total categorical aid	<u>\$ 660,844</u>	<u>\$ 733,726</u>	<u>\$ 752,899</u>	<u>\$ 19,173</u>
Total revenue from the Commonwealth	<u>\$ 660,844</u>	<u>\$ 733,726</u>	<u>\$ 752,899</u>	<u>\$ 19,173</u>
Total Comprehensive Services Fund	<u>\$ 660,844</u>	<u>\$ 733,726</u>	<u>\$ 762,854</u>	<u>\$ 29,128</u>
<b>E-911 System Tax Fund:</b>				
Revenue from local sources:				
Other local taxes:				
Communication sales tax	\$ 311,114	\$ 437,507	\$ 507,623	\$ 70,116
Consumers utility tax	160,783	160,783	-	(160,783)
Total other local taxes	<u>\$ 471,897</u>	<u>\$ 598,290</u>	<u>\$ 507,623</u>	<u>\$ (90,667)</u>
Total revenue from local sources	<u>\$ 471,897</u>	<u>\$ 598,290</u>	<u>\$ 507,623</u>	<u>\$ (90,667)</u>
Revenue from the Commonwealth:				
Shared expenses:				
Sheriff	\$ 106,148	\$ 106,148	\$ 129,078	\$ 22,930
Total shared expenses	<u>\$ 106,148</u>	<u>\$ 106,148</u>	<u>\$ 129,078</u>	<u>\$ 22,930</u>
Categorical aid:				
Other categorical aid				-
Wireless E-911 funds	\$ 68,880	\$ 68,880	\$ 97,722	\$ 28,842
Total categorical aid	<u>\$ 68,880</u>	<u>\$ 68,880</u>	<u>\$ 97,722</u>	<u>\$ 28,842</u>
Total revenue from the Commonwealth	<u>\$ 175,028</u>	<u>\$ 175,028</u>	<u>\$ 226,800</u>	<u>\$ 51,772</u>
Total E-911 System Tax Fund	<u>\$ 646,925</u>	<u>\$ 773,318</u>	<u>\$ 734,423</u>	<u>\$ (38,895)</u>
<b>Law Library Fund:</b>				
Revenue from local sources:				
Charges for services:				
Law library fees	\$ 6,700	\$ 8,555	\$ 7,697	\$ (858)
Total charges for services	<u>\$ 6,700</u>	<u>\$ 8,555</u>	<u>\$ 7,697</u>	<u>\$ (858)</u>
Total Law Library Fund	<u>\$ 6,700</u>	<u>\$ 8,555</u>	<u>\$ 7,697</u>	<u>\$ (858)</u>

Schedule of Revenues - Budget and Actual  
Governmental Funds

For The Year Ended June 30, 2008 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Special Revenue Funds: (Continued)</b>				
<b>Courthouse Maintenance Fund:</b>				
Revenue from local sources:				
Charges for services:				
Courthouse maintenance fees	\$ 23,000	\$ 24,125	\$ 28,138	\$ 4,013
Total charges for services	<u>\$ 23,000</u>	<u>\$ 24,125</u>	<u>\$ 28,138</u>	<u>\$ 4,013</u>
Total Courthouse Maintenance Fund	<u>\$ 23,000</u>	<u>\$ 24,125</u>	<u>\$ 28,138</u>	<u>\$ 4,013</u>
<b>Tourism Fund:</b>				
Revenue from local sources:				
Other local taxes:				
Hotel and motel room taxes	\$ 229,718	\$ 229,718	\$ 239,226	\$ 9,508
Total other local taxes	<u>\$ 229,718</u>	<u>\$ 229,718</u>	<u>\$ 239,226</u>	<u>\$ 9,508</u>
Total Tourism Fund	<u>\$ 229,718</u>	<u>\$ 229,718</u>	<u>\$ 239,226</u>	<u>\$ 9,508</u>
<b>Sheriff's Grant Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 3	\$ 3
Total revenue from use of money and property	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>
Miscellaneous revenue:				
Other miscellaneous	\$ -	\$ -	\$ 1,920	\$ 1,920
Total miscellaneous revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,920</u>	<u>\$ 1,920</u>
Total revenue from local sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,923</u>	<u>\$ 1,923</u>
Revenue from the Commonwealth:				
Categorical aid:				
Asset forfeiture funds	\$ 900	\$ 900	\$ 1,492	\$ 592
Total categorical aid	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 1,492</u>	<u>\$ 592</u>
Total revenue from the Commonwealth	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 1,492</u>	<u>\$ 592</u>
Revenue from the federal government:				
Categorical aid:				
Asset forfeiture funds	\$ -	\$ -	\$ 9,046	\$ 9,046
Total categorical aid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,046</u>	<u>\$ 9,046</u>
Total revenue from the federal government	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,046</u>	<u>\$ 9,046</u>
Total Sheriff's Grant Fund	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 12,461</u>	<u>\$ 11,561</u>

Schedule of Revenues - Budget and Actual  
 Governmental Funds  
 For The Year Ended June 30, 2008 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Special Revenue Funds: (Continued)</b>				
<b>Industrial Development Authority Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 36	\$ 36
Total revenue from use of money and property	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ 36</u>
Charges for services:				
Administrative fees	\$ 600	\$ 600	\$ 107,971	\$ 107,371
Total charges for services	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 107,971</u>	<u>\$ 107,371</u>
Total Industrial Development Authority Fund	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 108,007</u>	<u>\$ 107,407</u>
<b>Housing Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 750	\$ 750
Total revenue from use of money and property	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ 750</u>
Revenue from the federal government:				
Categorical aid:				
Community development block grant funds	\$ -	\$ 170,000	\$ -	\$ (170,000)
Total categorical aid	<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ -</u>	<u>\$ (170,000)</u>
Total revenue from the federal government	<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ -</u>	<u>\$ (170,000)</u>
Total Housing Fund	<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ 750</u>	<u>\$ (169,250)</u>
Total Special Revenue Funds	<u>\$ 3,775,184</u>	<u>\$ 4,107,012</u>	<u>\$ 4,060,557</u>	<u>\$ (46,455)</u>
<b>Debt Service Fund:</b>				
Revenue from local sources:				
Other local taxes:				
Communication sales tax	\$ 390,936	390,936	390,936	-
Consumers' utility taxes	487,019	487,069	481,161	(5,908)
Meals tax	827,250	827,250	808,115	(19,135)
Total other local taxes	<u>\$ 1,705,205</u>	<u>1,705,255</u>	<u>1,680,212</u>	<u>(25,043)</u>
Revenue from use of money and property:				
Revenue from the use of money	\$ 1,800	\$ 1,800	\$ 802,646	\$ 800,846
Revenue from the use of property	111,600	111,600	111,600	-
Total revenue from use of money and property	<u>\$ 113,400</u>	<u>\$ 113,400</u>	<u>\$ 914,246</u>	<u>\$ 800,846</u>
Total revenue from local sources	<u>\$ 1,818,605</u>	<u>\$ 1,818,655</u>	<u>\$ 2,594,458</u>	<u>\$ 775,803</u>
Intergovernmental revenue:				
Revenue from the Commonwealth:				
Categorical aid:				
State lottery payments	\$ -	\$ -	\$ 292,906	292,906
Total categorical aid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 292,906</u>	<u>292,906</u>
Total revenue from the Commonwealth	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 292,906</u>	<u>292,906</u>
Total Debt Service Fund	<u>\$ 1,818,605</u>	<u>\$ 1,818,655</u>	<u>\$ 2,887,364</u>	<u>\$ 1,068,709</u>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For The Year Ended June 30, 2008 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Capital Projects Funds:</b>				
<b>County Capital Projects Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ 250	\$ 250	\$ 374,207	\$ 373,957
Total revenue from use of money and property	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 374,207</u>	<u>\$ 373,957</u>
Miscellaneous revenue:				
Donations or other miscellaneous	\$ 32,500	\$ 32,500	\$ 25,000	\$ (7,500)
Total miscellaneous revenue	<u>\$ 32,500</u>	<u>\$ 32,500</u>	<u>\$ 25,000</u>	<u>\$ (7,500)</u>
Total revenue from local sources	<u>\$ 32,750</u>	<u>\$ 32,750</u>	<u>\$ 399,207</u>	<u>\$ 366,457</u>
Revenue from the Commonwealth:				
Categorical aid:				
Rescue squad assistance funds	\$ -	\$ -	\$ 73,735	\$ 73,735
Total categorical aid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,735</u>	<u>\$ 73,735</u>
Total revenue from the Commonwealth	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,735</u>	<u>\$ 73,735</u>
Revenue from the federal government:				
Categorical aid:				
Tourism Center Grant (ISTEA)	\$ 59,000	\$ 59,000	\$ 7,397	\$ (51,603)
Total categorical aid	<u>\$ 59,000</u>	<u>\$ 59,000</u>	<u>\$ 7,397</u>	<u>\$ (51,603)</u>
Total revenue from the federal government	<u>\$ 59,000</u>	<u>\$ 59,000</u>	<u>\$ 7,397</u>	<u>\$ (51,603)</u>
Total County Capital Projects Fund	<u>\$ 91,750</u>	<u>\$ 91,750</u>	<u>\$ 480,339</u>	<u>\$ 388,589</u>
Total Primary Government	<u>\$ 39,417,097</u>	<u>\$ 39,695,203</u>	<u>\$ 40,021,390</u>	<u>\$ 326,187</u>
<b>Discretely Presented Component Unit-School Board:</b>				
<b>School Operating Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of property	\$ 8,000	\$ 8,000	\$ 75	\$ (7,925)
Total revenue from use of money and property	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 75</u>	<u>\$ (7,925)</u>
Charges for services:				
Tuition and payments from other divisions	\$ 25,000	\$ 25,000	\$ 19,041	\$ (5,959)
Total charges for services	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 19,041</u>	<u>\$ (5,959)</u>
Miscellaneous revenue:				
Other miscellaneous	\$ 8,000	\$ 8,000	\$ 2,563	\$ (5,437)
Total miscellaneous revenue	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 2,563</u>	<u>\$ (5,437)</u>
Total revenue from local sources	<u>\$ 41,000</u>	<u>\$ 41,000</u>	<u>\$ 21,679</u>	<u>\$ (19,321)</u>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For The Year Ended June 30, 2008 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Discretely Presented Component Unit-School Board:</b>				
<b>School Operating Fund: (Continued)</b>				
Intergovernmental revenues:				
Revenues from local governments:				
Contribution from County of Caroline, Virginia	\$ 11,342,281	\$ 11,342,281	\$ 11,394,632	\$ 52,351
Total revenues from local governments	<u>\$ 11,342,281</u>	<u>\$ 11,342,281</u>	<u>\$ 11,394,632</u>	<u>\$ 52,351</u>
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales tax	\$ 4,740,152	\$ 4,740,152	\$ 4,533,982	\$ (206,170)
Basic school aid	11,119,760	11,119,760	11,108,160	(11,600)
Foster home children	44,856	44,856	27,911	(16,945)
Summer school	62,294	62,294	77,266	14,972
Gifted and talented	108,949	108,949	107,802	(1,147)
Remedial education	329,504	329,504	326,035	(3,469)
English as a second language	56,503	56,503	41,291	(15,212)
Special education	1,501,370	1,501,370	1,485,561	(15,809)
Textbook payment	266,473	266,473	263,667	(2,806)
Vocational education	229,424	229,424	218,342	(11,082)
School fringe benefits	1,618,292	1,618,292	1,601,250	(17,042)
Special education in jails	31,946	31,946	10,292	(21,654)
State lottery payments	293,618	293,618	292,906	(712)
Early reading intervention	53,586	53,586	57,159	3,573
Homebound education	26,216	26,216	20,263	(5,953)
Regional program tuition	23,531	23,531	20,973	(2,558)
Vocational educational equipment	-	-	8,714	8,714
Salary supplements	762,643	762,643	765,130	2,487
At risk payments	365,011	365,011	362,251	(2,760)
National Board Certification	-	-	5,000	5,000
Reduced K-3 payments	469,807	469,807	456,729	(13,078)
Technology	206,000	206,000	206,000	-
GED funding	15,717	15,717	15,717	-
Standards of Learning algebra readiness	36,596	36,596	36,596	-
Total categorical aid	<u>\$ 22,362,248</u>	<u>\$ 22,362,248</u>	<u>\$ 22,048,997</u>	<u>\$ (313,251)</u>
Total revenue from the Commonwealth	<u>\$ 22,362,248</u>	<u>\$ 22,362,248</u>	<u>\$ 22,048,997</u>	<u>\$ (313,251)</u>
Revenue from the federal government:				
Categorical aid:				
Class size reduction	\$ 117,455	\$ 117,455	\$ 117,455	\$ -
Title VI-B, special education flow-through	857,189	857,189	794,974	(62,215)
Vocational education	60,588	60,588	35,320	(25,268)
Title IIIA - Limited English	1,699	1,699	-	(1,699)

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For The Year Ended June 30, 2008 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Discretely Presented Component Unit-School Board:</b>				
<b>School Operating Fund: (Continued)</b>				
Revenue from the federal government: (Continued)				
Categorical aid: (Continued)				
ROTC	\$ 50,000	\$ 50,000	\$ 49,670	\$ (330)
Other federal funds	-	-	106	106
Total categorical aid	<u>\$ 1,086,931</u>	<u>\$ 1,086,931</u>	<u>\$ 997,525</u>	<u>\$ (89,406)</u>
Total revenue from the federal government	<u>\$ 1,086,931</u>	<u>\$ 1,086,931</u>	<u>\$ 997,525</u>	<u>\$ (89,406)</u>
Total School Operating Fund	<u>\$ 34,832,460</u>	<u>\$ 34,832,460</u>	<u>\$ 34,462,833</u>	<u>\$ (369,627)</u>
<b>School Cafeteria Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ 750	\$ 750	\$ 676	\$ (74)
Total revenue from use of money and property	<u>\$ 750</u>	<u>\$ 750</u>	<u>\$ 676</u>	<u>\$ (74)</u>
Charges for services:				
Cafeteria sales	\$ 741,143	\$ 741,143	\$ 624,021	\$ (117,122)
Other charges for services	-	-	52,183	52,183
Total charges for services	<u>\$ 741,143</u>	<u>\$ 741,143</u>	<u>\$ 676,204</u>	<u>\$ (64,939)</u>
Miscellaneous revenue:				
Other miscellaneous	\$ 5,000	\$ 5,000	\$ 10,242	\$ 5,242
Total miscellaneous revenue	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 10,242</u>	<u>\$ 5,242</u>
Total revenue from local sources	<u>\$ 746,893</u>	<u>\$ 746,893</u>	<u>\$ 687,122</u>	<u>\$ (59,771)</u>
Intergovernmental revenues:				
Revenue from the Commonwealth:				
Categorical aid:				
School food program grant	\$ 30,485	\$ 30,485	\$ 25,853	\$ (4,632)
Total categorical aid	<u>\$ 30,485</u>	<u>\$ 30,485</u>	<u>\$ 25,853</u>	<u>\$ (4,632)</u>
Total revenue from the Commonwealth	<u>\$ 30,485</u>	<u>\$ 30,485</u>	<u>\$ 25,853</u>	<u>\$ (4,632)</u>
Revenue from the federal government:				
Categorical aid:				
School food program grant	\$ 695,000	\$ 695,000	\$ 763,472	\$ 68,472
USDA commodities	-	-	124,793	124,793
Total categorical aid	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 888,265</u>	<u>\$ 193,265</u>
Total revenue from the federal government	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 888,265</u>	<u>\$ 193,265</u>
Total School Cafeteria Fund	<u>\$ 1,472,378</u>	<u>\$ 1,472,378</u>	<u>\$ 1,601,240</u>	<u>\$ 128,862</u>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For The Year Ended June 30, 2008 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Discretely Presented Component Unit-School Board:</b>				
<b>School Grant Fund:</b>				
Revenue from the Commonwealth:				
Categorical aid:				
Mentor teacher	\$ -	\$ 7,630	\$ 7,630	\$ -
Virginia tobacco settlement	-	11,825	9,300	(2,525)
Bullying prevention grant	-	4,968	810	(4,158)
Ninth grade transition program	-	-	2,989	2,989
Project graduation	-	10,000	3,229	(6,771)
Other categorical aid	22,488	22,488	-	(22,488)
Total categorical aid	<u>\$ 22,488</u>	<u>\$ 56,911</u>	<u>\$ 23,958</u>	<u>\$ (32,953)</u>
Total revenue from the Commonwealth	<u>\$ 22,488</u>	<u>\$ 56,911</u>	<u>\$ 23,958</u>	<u>\$ (32,953)</u>
Revenue from the federal government:				
Categorical aid:				
Title I	\$ 561,983	\$ 686,161	\$ 627,358	\$ (58,803)
Title II, Part A	66,278	93,800	81,009	(12,791)
Section 619 Preschool	18,835	36,595	9,975	(26,620)
Early Childhood - Special education	19,000	19,000	-	(19,000)
21st Century Learning Center	177,057	292,315	256,303	(36,012)
Drug free schools	14,861	14,861	13,537	(1,324)
Other categorical aid	16,628	16,628	-	(16,628)
Total categorical aid	<u>\$ 874,642</u>	<u>\$ 1,159,360</u>	<u>\$ 988,182</u>	<u>\$ (171,178)</u>
Total revenue from the federal government	<u>\$ 874,642</u>	<u>\$ 1,159,360</u>	<u>\$ 988,182</u>	<u>\$ (171,178)</u>
Total School Grant Fund	<u>\$ 897,130</u>	<u>\$ 1,216,271</u>	<u>\$ 1,012,140</u>	<u>\$ (204,131)</u>
<b>Capital Projects Fund:</b>				
<b>School Capital Projects Fund:</b>				
Revenue from use of money and property:				
Revenue from the use of money	\$ 6,200	\$ 6,200	\$ 8,201	\$ 2,001
Total revenue from use of money and property	<u>\$ 6,200</u>	<u>\$ 6,200</u>	<u>\$ 8,201</u>	<u>\$ 2,001</u>
Miscellaneous revenue:				
Other miscellaneous	\$ 4,000	\$ 4,000	\$ 8,298	\$ 4,298
Total miscellaneous revenue	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 8,298</u>	<u>\$ 4,298</u>
Total revenue from local sources	<u>\$ 10,200</u>	<u>\$ 10,200</u>	<u>\$ 16,499</u>	<u>\$ 6,299</u>
Intergovernmental revenues:				
Revenues from local governments:				
Contribution from County of Caroline , Virginia	\$ 550,000	\$ -	\$ 478,220	\$ 478,220
Total revenues from local governments	<u>\$ 550,000</u>	<u>\$ -</u>	<u>\$ 478,220</u>	<u>\$ 478,220</u>
Revenue from the Commonwealth:				
Categorical aid:				
Construction funds	\$ 25,418	\$ 25,418	\$ 153,966	\$ 128,548
Total revenue from the Commonwealth	<u>\$ 25,418</u>	<u>\$ 25,418</u>	<u>\$ 153,966</u>	<u>\$ 128,548</u>
Total School Capital Projects Fund	<u>\$ 585,618</u>	<u>\$ 35,618</u>	<u>\$ 648,685</u>	<u>\$ 613,067</u>
Total Discretely Presented Component Unit - School Board	<u>\$ 37,787,586</u>	<u>\$ 37,556,727</u>	<u>\$ 37,724,898</u>	<u>\$ 168,171</u>