

Governmental Funds

Fund Statement—All Governmental Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes *	\$ 23,083,220	\$ 25,065,328	\$ 25,830,710	\$ 26,459,113
Licenses and Permits	340,430	417,290	398,739	389,914
Intergovernmental	4,489,297	4,857,730	4,549,930	3,844,309
Charges for Services	4,480,285	3,944,158	4,656,167	4,541,879
Fines and Forfeitures	116,297	-	6,777	-
Interest	415,203	365,295	242,542	241,179
Hospital Lease	1,371,600	1,385,000	1,404,518	1,418,500
Other **	2,510,421	1,065,498	1,060,356	629,270
Total Revenues	36,806,753	37,100,299	38,149,739	37,524,164
EXPENDITURES:				
Personal Services	14,581,347	17,115,065	16,720,241	18,535,621
Materials & Supplies	3,065,630	3,516,794	3,506,764	3,456,054
Dues Travel & Training	247,749	352,727	310,886	370,955
Utilities	488,378	573,508	556,750	596,786
Vehicle Expense	370,738	467,945	450,116	479,488
Equip & Bldg Maintenance	497,294	591,386	536,812	570,926
Contractual Services	8,705,526	14,132,849	13,192,373	11,328,797
Debt Service (Principal and Interest)	978,195	951,217	918,886	683,621
Other	1,542,554	3,281,130	2,322,092	3,861,678
Fixed Asset Additions	2,383,566	3,353,537	3,032,839	1,826,319
Total Expenditures	32,860,977	44,336,158	41,547,759	41,710,245
REVENUES OVER (UNDER) EXPENDITURES	3,945,776	(7,235,859)	(3,398,020)	(4,186,081)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	9,967,246	10,822,265	10,087,616	11,501,092
Operating Transfer Out	(10,314,508)	(10,789,301)	(10,054,652)	(11,501,092)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	3,354,661	5,327,594	-
Retirement of Long-Term Debt	-	-	(1,898,933)	-
Total Other Financing Sources (Uses)	(347,262)	3,387,625	3,461,625	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,598,514	(3,848,234)	63,605	(4,186,081)
FUND BALANCE (GAAP), beginning of year	15,023,067	17,611,019	17,611,019	17,799,736
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,180,738)	(1,170,176)	(1,165,960)	(1,291,072)
Add encumbrances, end of year	1,170,176	1,300,651	1,291,072	1,291,072
FUND BALANCE (GAAP), end of year	\$ 17,611,019	\$ 13,893,260	\$ 17,799,736	\$ 13,613,655
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District) and Prepaid Items	55,000	147,000	147,000	147,000
Prepaid Items	50,782	10,000	10,000	10,000
Debt Service/Restricted Assets	1,241,402	1,242,826	1,313,774	1,281,770
Prior Year Encumbrances	1,202,144	1,300,651	1,291,072	1,291,072
Designated:				
Capital Project and Other	1,823,525	2,523,525	2,523,525	2,771,435
Total Fund Balance Reserves and Designations, end of year	4,372,853	5,224,002	5,285,371	5,501,277
FUND BALANCE, end of year	17,611,019	13,893,260	17,799,736	13,613,655
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(4,372,853)	(5,224,002)	(5,285,371)	(5,501,277)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,238,166	\$ 8,669,258	\$ 12,514,365	\$ 8,112,378

* Includes Property Tax, Sales Tax, and Special Assessments. Composition varies by fund.

** Includes Franchise Fees, Proceeds from Sale of County Assets, Insurance Proceeds, and other miscellaneous revenue. Composition varies by fund.

Governmental Funds

Fund Statement—General Fund (100)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes *	\$ 11,641,280	\$ 11,536,375	\$ 11,908,635	\$ 12,204,000
Licenses and Permits	340,430	417,290	380,739	373,490
Intergovernmental	2,539,282	2,665,152	2,369,551	2,281,292
Charges for Services	3,129,346	2,726,483	3,382,714	3,222,681
Fines and Forfeitures	-	-	-	-
Interest	200,144	232,561	115,753	149,000
Hospital Lease	1,371,600	1,385,000	1,404,518	1,418,500
Other **	1,291,503	503,145	499,467	616,195
Total Revenues	20,513,585	19,466,006	20,061,377	20,265,158
EXPENDITURES:				
Personal Services	10,953,511	11,759,603	11,570,054	12,604,474
Materials & Supplies	1,070,902	1,212,211	1,167,646	1,226,478
Dues Travel & Training	141,429	200,144	181,156	228,655
Utilities	384,057	437,243	423,027	431,993
Vehicle Expense	153,200	205,459	196,474	209,682
Equip & Bldg Maintenance	162,764	208,845	185,062	211,531
Contractual Services	2,767,580	3,141,837	2,978,934	3,203,583
Debt Service (Principal and Interest)	455,739	415,810	392,000	466,115
Other	2,360,458	2,623,712	2,163,226	3,382,532
Fixed Asset Additions	443,910	727,866	603,340	438,560
Total Expenditures	18,893,550	20,932,730	19,860,919	22,403,603
REVENUES OVER (UNDER) EXPENDITURES	1,620,035	(1,466,724)	200,458	(2,138,445)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	7,152	7,652	12,582
Operating Transfer Out	(700,103)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	1,898,933	-
Retirement of Long-Term Debt	-	-	(1,898,933)	-
Total Other Financing Sources (Uses)	(700,103)	7,152	7,652	12,582
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	919,932	(1,459,572)	208,110	(2,125,863)
FUND BALANCE (GAAP), beginning of year	8,425,479	9,277,877	9,277,877	9,485,987
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(160,674)	(93,140)	(93,140)	(93,140)
Add encumbrances, end of year	93,140	93,140	93,140	93,140
FUND BALANCE (GAAP), end of year	\$ 9,277,877	\$ 7,818,305	\$ 9,485,987	\$ 7,360,124
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 55,000	\$ 147,000	\$ 147,000	\$ 147,000
Prepaid Items	50,782	10,000	10,000	10,000
Debt Service/Restricted Assets	369,325	400,000	400,000	400,000
Prior Year Encumbrances	93,140	93,140	93,140	93,140
Designated:				
Designated for Capital Projects	1,823,525	2,523,525	2,523,525	2,523,525
Total Fund Balance Reserves and Designations, end of year	2,391,772	3,173,665	3,173,665	3,173,665
FUND BALANCE, end of year	9,277,877	7,818,305	9,485,987	7,360,124
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,391,772)	(3,173,665)	(3,173,665)	(3,173,665)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,886,105	\$ 4,644,640	\$ 6,312,322	\$ 4,186,459

*Includes Property Tax and Sales Tax.

** Includes Franchise Fees, Proceeds from Sale of County Assets, Insurance Proceeds and other miscellaneous revenue.

Governmental Funds

Fund Statement—General Fund (100)

	<u>Budget Basis Expenditures</u> *	<u>Undesignated Fund Balance</u>	<u>As a Percent of Expenditures</u>
1995	12,673,599	6,159,941	48.60%
1996	14,656,707	3,443,729	23.50%
1997	14,238,752	5,099,517	35.81%
1998	15,841,817	4,872,920	30.76%
1999	17,252,438	5,162,306	29.92%
2000	17,025,704	5,913,616	34.73%
2001	18,319,563	5,899,107	32.20%
2002	18,893,550	6,886,105	36.45%
2003 Projected	19,860,919	6,312,322	31.78%
2004 Budget	22,403,603	\$ 4,186,459	18.69%

*Excludes Other Financing Uses, Equity Transfers Out and Prior Year Encumbrances

Source: 1992 - 2002 Boone County Comprehensive Annual Financial Reports
2003 Projected
2004 Budget

Governmental Funds

Fund Statement—All Special Revenue Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ 11,088,444	\$ 13,345,722	\$ 13,738,844	\$ 14,071,203
Licenses and Permits	-	-	18,000	16,424
Intergovernmental	1,950,015	2,174,608	2,162,409	1,556,285
Charges for Services	1,350,939	1,217,675	1,273,453	1,319,198
Fines and Forfeitures	116,297	-	6,777	-
Interest	188,354	127,809	112,389	90,587
Hospital Lease	-	-	-	-
Other	271,123	62,353	60,889	13,075
Total Revenues	14,965,172	16,928,167	17,372,761	17,066,772
EXPENDITURES:				
Personal Services	3,627,836	5,355,462	5,150,187	5,931,147
Materials & Supplies	1,994,728	2,304,583	2,339,118	2,229,576
Dues Travel & Training	106,320	152,583	129,730	142,300
Utilities	104,321	136,265	133,723	164,793
Vehicle Expense	217,538	262,486	253,642	269,806
Equip & Bldg Maintenance	334,530	382,541	351,750	359,395
Contractual Services	5,883,838	6,742,868	5,987,775	8,117,734
Debt Service (Principal and Interest)	333,044	318,000	310,081	-
Other	(817,904)	494,105	(2,030)	479,146
Fixed Asset Additions	1,215,582	2,625,671	2,429,499	1,387,759
Total Expenditures	12,999,833	18,774,564	17,083,475	19,081,656
REVENUES OVER (UNDER) EXPENDITURES	1,965,339	(1,846,397)	289,286	(2,014,884)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	9,217,246	10,592,113	9,856,964	11,488,510
Operating Transfer Out	(9,614,405)	(10,666,301)	(9,931,152)	(11,501,092)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(397,159)	(74,188)	(74,188)	(12,582)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,568,180	(1,920,585)	215,098	(2,027,466)
FUND BALANCE (GAAP), beginning of year	5,740,740	6,363,474	6,363,474	6,706,102
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,020,064)	(1,074,618)	(1,070,402)	(1,197,932)
Add encumbrances, end of year	1,074,618	1,207,511	1,197,932	1,197,932
FUND BALANCE (GAAP), end of year	\$ 6,363,474	\$ 4,575,782	\$ 6,706,102	\$ 4,678,636
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,074,618	1,207,511	1,197,932	1,197,932
Designated:				
Capital Project and Other	-	-	-	247,910
Total Fund Balance Reserves and Designations, end of year	1,074,618	1,207,511	1,197,932	1,445,842
FUND BALANCE, end of year	6,363,474	4,575,782	6,706,102	4,678,636
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,074,618)	(1,207,511)	(1,197,932)	(1,445,842)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 5,288,856	\$ 3,368,271	\$ 5,508,170	\$ 3,232,794

Governmental Funds

Fund Statement—Special Building Project—Citizen Contribution (200)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	7,500	5,600	-
Total Revenues	<u>-</u>	<u>7,500</u>	<u>5,600</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	-	5,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	600	160	440
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>5,600</u>	<u>160</u>	<u>5,440</u>
REVENUES OVER (UNDER) EXPENDITURES	-	1,900	5,440	(5,440)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-
Retirement of Long Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	1,900	5,440	(5,440)
FUND BALANCE (GAAP), beginning of year	-	-	-	5,440
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ 1,900</u>	<u>\$ 5,440</u>	<u>\$ -</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	1,900	5,440	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ 1,900</u>	<u>\$ 5,440</u>	<u>\$ -</u>

Governmental Funds

Fund Statement—Assessment Fund (201)

	2002 <u>Actual</u>	2003 <u>Budget</u>	2003 <u>Projected</u>	2004 <u>Budget</u>
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	297,874	297,875	270,795	270,795
Charges for Services	508,642	513,850	528,400	539,000
Fines and Forfeitures	-	-	-	-
Interest	13,555	7,500	4,077	7,500
Hospital Lease	-	-	-	-
Other	31,741	12,000	10,885	12,000
Total Revenues	851,812	831,225	814,157	829,295
EXPENDITURES:				
Personal Services	550,943	679,940	587,901	725,919
Materials & Supplies	48,414	78,880	44,470	62,970
Dues Travel & Training	9,984	16,243	9,587	15,410
Utilities	5,405	5,152	5,600	7,000
Vehicle Expense	2,420	7,172	3,090	7,172
Equip & Bldg Maintenance	2,190	11,720	7,500	9,435
Contractual Services	190,989	121,750	60,165	113,359
Debt Service (Principal and Interest)	-	-	-	-
Other	-	8,193	861	9,423
Fixed Asset Additions	24,656	18,650	18,566	10,295
Total Expenditures	835,001	947,700	737,740	960,983
REVENUES OVER (UNDER) EXPENDITURES	16,811	(116,475)	76,417	(131,688)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(22,535)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(22,535)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(5,724)	(116,475)	76,417	(131,688)
FUND BALANCE (GAAP), beginning of year	675,959	672,251	672,251	748,668
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,200)	(4,216)	-	-
Add encumbrances, end of year	4,216	4,216	-	-
FUND BALANCE (GAAP), end of year	\$ 672,251	\$ 555,776	\$ 748,668	\$ 616,980
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	4,216	4,216	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	4,216	4,216	-	-
FUND BALANCE, end of year	672,251	555,776	748,668	616,980
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(4,216)	(4,216)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 668,035	\$ 551,560	\$ 748,668	\$ 616,980

Governmental Funds

Fund Statement—E-911 Emergency Telephone Fund (202)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ 289,352	\$ 300,000	\$ 270,000	\$ 276,000
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	16,113	8,800	8,585	8,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	305,465	308,800	278,585	284,650
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	47,000	33,500	57,000
Contractual Services	199,967	215,800	196,000	216,800
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	212,500	207,200	-
Total Expenditures	199,967	475,300	436,700	273,800
REVENUES OVER (UNDER) EXPENDITURES	105,498	(166,500)	(158,115)	10,850
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-
Retirement of Long Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	105,498	(166,500)	(158,115)	10,850
FUND BALANCE (GAAP), beginning of year	477,154	582,652	582,652	424,537
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 582,652	\$ 416,152	\$ 424,537	\$ 435,387
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	582,652	416,152	424,537	435,387
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 582,652	\$ 416,152	\$ 424,537	\$ 435,387

Governmental Funds

Fund Statement—Domestic Violence Fund (203)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	35,292	35,200	32,450	35,600
Fines and Forfeitures	-	-	-	-
Interest	291	165	4	4
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	35,583	35,365	32,454	35,604
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	38,698	35,365	32,902	35,604
Fixed Asset Additions	-	-	-	-
Total Expenditures	38,698	35,365	32,902	35,604
REVENUES OVER (UNDER) EXPENDITURES	(3,115)	-	(448)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,115)	-	(448)	-
FUND BALANCE (GAAP), beginning of year	21,375	18,260	18,260	17,812
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 18,260	\$ 18,260	\$ 17,812	\$ 17,812
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	18,260	18,260	17,812	17,812
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 18,260	\$ 18,260	\$ 17,812	\$ 17,812

Governmental Funds

Fund Statement—Road & Bridge Fund (204)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ 1,328,650	\$ 1,382,347	\$ 1,368,844	\$ 1,395,203
Licenses and Permits	-	-	18,000	16,424
Intergovernmental	1,514,955	1,638,577	1,601,275	1,240,690
Charges for Services	114,383	62,000	62,004	99,380
Fines and Forfeitures	-	-	-	-
Interest	3,647	2,645	1,381	1,381
Hospital Lease	-	-	-	-
Other	182,927	1,000	1,857	450
Total Revenues	3,144,562	3,086,569	3,053,361	2,753,528
EXPENDITURES:				
Personal Services	2,888,561	3,079,700	3,114,481	3,280,797
Materials & Supplies	1,893,111	2,117,820	2,163,218	2,106,389
Dues Travel & Training	41,770	46,050	46,975	49,955
Utilities	97,168	115,486	119,720	130,296
Vehicle Expense	212,197	249,605	247,223	257,575
Equip & Bldg Maintenance	318,061	290,850	290,895	268,954
Contractual Services	5,232,820	5,865,774	5,340,076	7,070,872
Debt Service (Principal and Interest)	333,044	312,000	309,181	-
Other	(108,400)	200,450	(61,423)	150,450
Fixed Asset Additions	1,019,947	1,352,485	1,228,693	911,050
Total Expenditures	11,928,279	13,630,220	12,799,039	14,226,338
REVENUES OVER (UNDER) EXPENDITURES	(8,783,717)	(10,543,651)	(9,745,678)	(11,472,810)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	8,728,873	10,559,149	9,824,000	11,488,510
Operating Transfer Out	(98,185)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	8,630,688	10,559,149	9,824,000	11,488,510
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(153,029)	15,498	78,322	15,700
FUND BALANCE (GAAP), beginning of year	1,320,298	971,593	971,593	1,049,915
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(1,156,319)	(960,643)	(960,643)	(960,643)
Add encumbrances, end of year	960,643	960,643	960,643	960,643
FUND BALANCE (GAAP), end of year	\$ 971,593	\$ 987,091	\$ 1,049,915	\$ 1,065,615
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	960,643	960,643	960,643	960,643
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	960,643	960,643	960,643	960,643
FUND BALANCE, end of year	971,593	987,091	1,049,915	1,065,615
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(960,643)	(960,643)	(960,643)	(960,643)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 10,950	\$ 26,448	\$ 89,272	\$ 104,972

Governmental Funds

Fund Statement—Infrastructure Grants Fund (205)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	22,612	-	-	-
Charges for Services	97,399	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	120,011	-	-	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	120,411	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	120,411	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(400)	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(400)	-	-	-
FUND BALANCE (GAAP), beginning of year	400	-	-	-
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ -	\$ -
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

Governmental Funds

Fund Statement—Road & Bridge Sales Tax Fund (208)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ 9,470,442	\$ 9,363,375	\$ 9,680,000	\$ 9,920,000
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	78,974	69,490	56,018	55,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,549,416	9,432,865	9,736,018	9,975,900
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	9,549,416	9,432,865	9,736,018	9,975,900
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(8,728,873)	(10,559,149)	(9,824,000)	(11,488,510)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(8,728,873)	(10,559,149)	(9,824,000)	(11,488,510)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	820,543	(1,126,284)	(87,982)	(1,512,610)
FUND BALANCE (GAAP), beginning of year	1,516,242	2,336,785	2,336,785	2,248,803
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 2,336,785	\$ 1,210,501	\$ 2,248,803	\$ 736,193
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	2,336,785	1,210,501	2,248,803	736,193
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,336,785	\$ 1,210,501	\$ 2,248,803	\$ 736,193

Governmental Funds

Fund Statement—Hospital Profit Share Fund (209)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	43,998	24,446	21,284	-
Hospital Lease	-	-	-	-
Other	45,242	41,718	41,718	-
Total Revenues	89,240	66,164	63,002	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	94,500	94,500	42,000
Debt Service (Principal and Interest)	-	-	-	-
Other	(770,258)	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	(770,258)	94,500	94,500	42,000
REVENUES OVER (UNDER) EXPENDITURES	859,498	(28,336)	(31,498)	(42,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(750,000)	(100,000)	(100,000)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(750,000)	(100,000)	(100,000)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	109,498	(128,336)	(131,498)	(42,000)
FUND BALANCE (GAAP), beginning of year	914,819	249,559	249,559	108,061
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(784,758)	(10,000)	(10,000)	-
Add encumbrances, end of year	10,000	10,000	-	-
FUND BALANCE (GAAP), end of year	\$ 249,559	\$ 121,223	\$ 108,061	\$ 66,061
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	10,000	10,000	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	10,000	10,000	-	-
FUND BALANCE, end of year	249,559	121,223	108,061	66,061
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(10,000)	(10,000)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 239,559	\$ 111,223	\$ 108,061	\$ 66,061

Governmental Funds

Fund Statement—Local Emergency Planning Committee Fund (210)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	9,279	6,000	10,397	8,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	451	330	217	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,730	6,330	10,614	8,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	149	10,500	10,450	7,200
Dues Travel & Training	3,688	2,100	2,100	5,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	200	300
Debt Service (Principal and Interest)	-	-	-	-
Other	-	300	300	500
Fixed Asset Additions	-	2,496	2,400	4,000
Total Expenditures	3,837	15,896	15,450	17,000
REVENUES OVER (UNDER) EXPENDITURES	5,893	(9,566)	(4,836)	(9,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	5,893	(9,566)	(4,836)	(9,000)
FUND BALANCE (GAAP), beginning of year	13,815	19,708	19,708	14,872
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 19,708	\$ 10,142	\$ 14,872	\$ 5,872
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	19,708	10,142	14,872	5,872
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 19,708	\$ 10,142	\$ 14,872	\$ 5,872

Governmental Funds

Fund Statement—Tax Maintenance Fund (211)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	65,079	124,000	121,100	125,000
Fines and Forfeitures	-	-	-	-
Interest	28	-	1,269	1,269
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	65,107	124,000	122,369	126,269
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	900	900	900
Dues Travel & Training	-	4,803	4,000	5,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	5,293	56,345	44,794	82,673
Debt Service (Principal and Interest)	-	-	-	-
Other	-	52,798	-	64,829
Fixed Asset Additions	-	9,319	9,137	-
Total Expenditures	5,293	124,165	58,831	154,252
REVENUES OVER (UNDER) EXPENDITURES	59,814	(165)	63,538	(27,983)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	59,814	(165)	63,538	(27,983)
FUND BALANCE (GAAP), beginning of year	-	59,814	59,814	123,352
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 59,814	\$ 59,649	\$ 123,352	\$ 95,369
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	59,814	59,649	123,352	95,369
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 59,814	\$ 59,649	\$ 123,352	\$ 95,369

Governmental Funds

Fund Statement—Fairground Maintenance Fund (212)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	196,636	196,636	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,775	-	8,900	6,300
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,775	196,636	205,536	6,300
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	13,150	8,964	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	10,000	-	10,000
Fixed Asset Additions	-	300,000	300,000	-
Total Expenditures	-	323,150	308,964	10,000
REVENUES OVER (UNDER) EXPENDITURES	1,775	(126,514)	(103,428)	(3,700)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	480,000	32,964	32,964	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	480,000	32,964	32,964	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	481,775	(93,550)	(70,464)	(3,700)
FUND BALANCE (GAAP), beginning of year	-	481,775	481,775	411,311
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 481,775	\$ 388,225	\$ 411,311	\$ 407,611
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	481,775	388,225	411,311	407,611
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 481,775	\$ 388,225	\$ 411,311	\$ 407,611

Governmental Funds

Fund Statement—Election Services Fund (230)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	13,471	-	-	-
Charges for Services	17,133	4,500	12,000	22,100
Fines and Forfeitures	-	-	-	-
Interest	1,204	-	435	430
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	31,808	4,500	12,435	22,530
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,163	5,100	2,500	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,077	4,100	1,000	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	3,112	3,000	-	-
Total Expenditures	10,352	12,200	3,500	-
REVENUES OVER (UNDER) EXPENDITURES	21,456	(7,700)	8,935	22,530
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	21,456	(7,700)	8,935	22,530
FUND BALANCE (GAAP), beginning of year	32,093	53,549	53,549	62,484
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 53,549	\$ 45,849	\$ 62,484	\$ 85,014
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	53,549	45,849	62,484	85,014
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 53,549	\$ 45,849	\$ 62,484	\$ 85,014

Governmental Funds

Fund Statement—Sheriff forfeiture Fund (250)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	116,297	-	6,777	-
Interest	6,732	-	2,843	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	123,029	-	9,620	-
EXPENDITURES:				
Personal Services	8,512	-	-	-
Materials & Supplies	8,850	11,000	8,000	11,000
Dues Travel & Training	2,931	4,100	3,600	4,100
Utilities	1,748	2,400	2,400	2,400
Vehicle Expense	2,921	4,434	3,079	4,434
Equip & Bldg Maintenance	3,861	6,070	6,070	6,374
Contractual Services	598	1,800	1,000	1,400
Debt Service (Principal and Interest)	-	-	-	-
Other	1,042	5,000	(189)	5,000
Fixed Asset Additions	21,912	31,139	31,137	26,200
Total Expenditures	52,375	65,943	55,097	60,908
REVENUES OVER (UNDER) EXPENDITURES	70,654	(65,943)	(45,477)	(60,908)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(8,373)	(7,152)	(7,152)	(12,582)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(8,373)	(7,152)	(7,152)	(12,582)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	62,281	(73,095)	(52,629)	(73,490)
FUND BALANCE (GAAP), beginning of year	197,018	269,949	269,949	205,571
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(1,189)	(11,839)	(11,839)	(90)
Add encumbrances, end of year	11,839	11,839	90	90
FUND BALANCE (GAAP), end of year	\$ 269,949	\$ 196,854	\$ 205,571	\$ 132,081
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	11,839	11,839	90	90
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	11,839	11,839	90	90
FUND BALANCE, end of year	269,949	196,854	205,571	132,081
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(11,839)	(11,839)	(90)	(90)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 258,110	\$ 185,015	\$ 205,481	\$ 131,991

Governmental Funds

Fund Statement—Sheriff Training Fund (251)

	2002 Actual	2003 Budget	2003 Projected	2004 Proposed
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	8,267	8,300	8,004	8,300
Charges for Services	17,439	16,500	17,000	18,000
Fines and Forfeitures	-	-	-	-
Interest	255	-	95	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25,961	24,800	25,099	26,300
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	20,013	34,800	30,800	26,300
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	20,013	34,800	30,800	26,300
REVENUES OVER (UNDER) EXPENDITURES	5,948	(10,000)	(5,701)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	5,948	(10,000)	(5,701)	-
FUND BALANCE (GAAP), beginning of year	7,969	13,917	13,917	8,216
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 13,917	\$ 3,917	\$ 8,216	\$ 8,216
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	13,917	3,917	8,216	8,216
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,917	\$ 3,917	\$ 8,216	\$ 8,216

Governmental Funds

Fund Statement—Public Safety Citizen Contribution Fund (252)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	303	-	36	-
Hospital Lease	-	-	-	-
Other	9,056	-	250	-
Total Revenues	9,359	-	286	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	297	400	400	650
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	9,000	-	-	-
Total Expenditures	9,297	400	400	650
REVENUES OVER (UNDER) EXPENDITURES	62	(400)	(114)	(650)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	62	(400)	(114)	(650)
FUND BALANCE (GAAP), beginning of year	7,758	7,820	7,820	7,706
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,820	\$ 7,420	\$ 7,706	\$ 7,056
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	7,820	7,420	7,706	7,056
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,820	\$ 7,420	\$ 7,706	\$ 7,056

Governmental Funds

Fund Statement—Local Law Enforcement Grant Fund (253)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	59,180	-	48,082	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,189	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	61,369	-	48,082	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	8,588	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	9,718	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	107,981	5,812	5,812	-
Total Expenditures	126,287	5,812	5,812	-
REVENUES OVER (UNDER) EXPENDITURES	(64,918)	(5,812)	42,270	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	8,373	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	8,373	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(56,545)	(5,812)	42,270	-
FUND BALANCE (GAAP), beginning of year	14,275	24,837	24,837	-
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(67,107)	(67,107)	-
Add encumbrances, end of year	67,107	-	-	-
FUND BALANCE (GAAP), end of year	\$ 24,837	\$ (48,082)	\$ -	\$ -
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	67,107	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	67,107	-	-	-
FUND BALANCE, end of year	24,837	(48,082)	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(67,107)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ (42,270)	\$ (48,082)	\$ -	\$ -

Governmental Funds

Fund Statement—Sheriff Civil Charges Fund (254)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	49,894	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	247	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,141	50,000	50,000	50,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	2,475	2,475	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	20,514	54,863	54,863	-
Total Expenditures	20,514	57,338	57,338	-
REVENUES OVER (UNDER) EXPENDITURES	29,627	(7,338)	(7,338)	50,000
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	29,627	(7,338)	(7,338)	50,000
FUND BALANCE (GAAP), beginning of year	-	50,141	50,141	59,189
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(20,514)	(20,514)	(36,900)
Add encumbrances, end of year	20,514	20,514	36,900	36,900
FUND BALANCE (GAAP), end of year	\$ 50,141	\$ 42,803	\$ 59,189	\$ 109,189
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	20,514	20,514	36,900	36,900
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	20,514	20,514	36,900	36,900
FUND BALANCE, end of year	50,141	42,803	59,189	109,189
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(20,514)	(20,514)	(36,900)	(36,900)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 29,627	\$ 22,289	\$ 22,289	\$ 72,289

Governmental Funds

Fund Statement—PA Training Fund (260)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,331	4,000	4,480	4,400
Fines and Forfeitures	-	-	-	-
Interest	455	345	70	72
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,786	4,345	4,550	4,472
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,562	16,860	14,193	6,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,562	16,860	14,193	6,400
REVENUES OVER (UNDER) EXPENDITURES	3,224	(12,515)	(9,643)	(1,928)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,224	(12,515)	(9,643)	(1,928)
FUND BALANCE (GAAP), beginning of year	13,003	16,227	16,227	6,584
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,227	\$ 3,712	\$ 6,584	\$ 4,656
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	16,227	3,712	6,584	4,656
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,227	\$ 3,712	\$ 6,584	\$ 4,656

Governmental Funds

Fund Statement—PA Tax Collection Fund (261)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	29,010	25,000	12,000	18,500
Fines and Forfeitures	-	-	-	-
Interest	797	525	189	192
Hospital Lease	-	-	-	-
Other	41	-	-	-
Total Revenues	29,848	25,525	12,189	18,692
EXPENDITURES:				
Personal Services	24,996	31,534	16,945	25,014
Materials & Supplies	1,216	1,475	1,342	1,490
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	1	100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	26,212	33,109	18,288	26,604
REVENUES OVER (UNDER) EXPENDITURES	3,636	(7,584)	(6,099)	(7,912)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(1,610)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(1,610)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,026	(7,584)	(6,099)	(7,912)
FUND BALANCE (GAAP), beginning of year	25,600	27,626	27,626	21,527
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 27,626	\$ 20,042	\$ 21,527	\$ 13,615
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	27,626	20,042	21,527	13,615
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 27,626	\$ 20,042	\$ 21,527	\$ 13,615

Governmental Funds

Fund Statement—PA Contingency Fund (262)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,534	20,000	19,719	19,838
Fines and Forfeitures	-	-	-	-
Interest	217	122	212	162
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,751	20,122	19,931	20,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,500	1,500	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	19,906	18,500	18,486	19,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	19,906	20,000	19,986	20,000
REVENUES OVER (UNDER) EXPENDITURES	(155)	122	(55)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(155)	122	(55)	-
FUND BALANCE (GAAP), beginning of year	469	314	314	259
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 314	\$ 436	\$ 259	\$ 259
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	314	436	259	259
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 314	\$ 436	\$ 259	\$ 259

Governmental Funds

Fund Statement—PA Bad Check Fund (263)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	133,894	135,000	123,000	123,000
Fines and Forfeitures	-	-	-	-
Interest	1,862	1,402	144	142
Hospital Lease	-	-	-	-
Other	831	135	199	125
Total Revenues	136,587	136,537	123,343	123,267
EXPENDITURES:				
Personal Services	154,767	139,355	132,840	109,105
Materials & Supplies	16,100	6,497	5,447	6,688
Dues Travel & Training	7,805	1,097	1,001	1,140
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	700	750	701	750
Contractual Services	-	250	1	250
Debt Service (Principal and Interest)	-	-	-	-
Other	348	50	150	50
Fixed Asset Additions	-	-	-	-
Total Expenditures	179,720	147,999	140,140	117,983
REVENUES OVER (UNDER) EXPENDITURES	(43,133)	(11,462)	(16,797)	5,284
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(4,829)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(4,829)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(47,962)	(11,462)	(16,797)	5,284
FUND BALANCE (GAAP), beginning of year	67,271	19,309	19,309	2,512
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 19,309	\$ 7,847	\$ 2,512	\$ 7,796
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	19,309	7,847	2,512	7,796
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 19,309	\$ 7,847	\$ 2,512	\$ 7,796

Governmental Funds

Fund Statement—PA Forfeiture Fund (264)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	513	403	138	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	513	403	138	140
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	1,900	3	1,900
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	13,750	1	13,750
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	15,650	4	15,650
REVENUES OVER (UNDER) EXPENDITURES	513	(15,247)	134	(15,510)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	513	(15,247)	134	(15,510)
FUND BALANCE (GAAP), beginning of year	16,165	16,678	16,678	16,812
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,678	\$ 1,431	\$ 16,812	\$ 1,302
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	16,678	1,431	16,812	1,302
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,678	\$ 1,431	\$ 16,812	\$ 1,302

Governmental Funds

Fund Statement—Record Preservation Fund (280)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	163,372	131,200	190,000	155,380
Fines and Forfeitures	-	-	-	-
Interest	11,026	5,440	3,220	3,120
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	174,398	136,640	193,220	158,500
EXPENDITURES:				
Personal Services	57	21,939	642	56,969
Materials & Supplies	16,344	26,500	55,500	7,500
Dues Travel & Training	8,452	10,810	10,299	10,280
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	22,173	197,000	97,500	227,500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	143,600	-	160,000
Fixed Asset Additions	8,460	19,400	30,456	-
Total Expenditures	55,486	419,249	194,397	462,249
REVENUES OVER (UNDER) EXPENDITURES	118,912	(282,609)	(1,177)	(303,749)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	118,912	(282,609)	(1,177)	(303,749)
FUND BALANCE (GAAP), beginning of year	318,367	361,980	361,980	360,803
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(75,598)	(299)	(299)	(299)
Add encumbrances, end of year	299	299	299	299
FUND BALANCE (GAAP), end of year	\$ 361,980	\$ 79,371	\$ 360,803	\$ 57,054
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	299	299	299	299
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	299	299	299	299
FUND BALANCE, end of year	361,980	79,371	360,803	57,054
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(299)	(299)	(299)	(299)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 361,681	\$ 79,072	\$ 360,504	\$ 56,755

Governmental Funds

Fund Statement—Family Services & Justice Fund (282)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	24,377	27,220	27,220	28,500
Charges for Services	82,858	77,925	83,000	84,000
Fines and Forfeitures	-	-	-	-
Interest	2,703	5,431	603	1,825
Hospital Lease	-	-	-	-
Other	1,285	-	380	500
Total Revenues	111,223	110,576	111,203	114,825
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	64	105	50	600
Dues Travel & Training	1,569	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	108,112	120,820	120,825	121,325
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	109,745	120,925	120,875	121,925
REVENUES OVER (UNDER) EXPENDITURES	1,478	(10,349)	(9,672)	(7,100)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,478	(10,349)	(9,672)	(7,100)
FUND BALANCE (GAAP), beginning of year	71,171	72,649	72,649	62,977
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 72,649	\$ 62,300	\$ 62,977	\$ 55,877
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	72,649	62,300	62,977	55,877
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 72,649	\$ 62,300	\$ 62,977	\$ 55,877

Governmental Funds

Fund Statement—Circuit Drug Court Fund (283)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	12,679	16,000	15,800	16,000
Fines and Forfeitures	-	-	-	-
Interest	1,019	765	444	950
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13,698	16,765	16,244	16,950
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,595	2,550	2,250	2,550
Dues Travel & Training	4,383	5,220	3,872	6,865
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	398	2,000	1,000	2,000
Debt Service (Principal and Interest)	-	-	-	-
Other	760	1,550	525	1,550
Fixed Asset Additions	-	2,821	1,952	-
Total Expenditures	7,136	14,141	9,599	12,965
REVENUES OVER (UNDER) EXPENDITURES	6,562	2,624	6,645	3,985
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	6,562	2,624	6,645	3,985
FUND BALANCE (GAAP), beginning of year	29,519	36,081	36,081	42,726
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 36,081	\$ 38,705	\$ 42,726	\$ 46,711
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	36,081	38,705	42,726	46,711
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 36,081	\$ 38,705	\$ 42,726	\$ 46,711

Governmental Funds

Fund Statement—Administration of Justice Fund (285)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	2,500	2,500	9,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	2,500	2,500	9,100
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	5,600
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	750
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	250
Total Expenditures	-	-	-	6,600
REVENUES OVER (UNDER) EXPENDITURES	-	2,500	2,500	2,500
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	2,500	2,500	2,500
FUND BALANCE (GAAP), beginning of year	-	-	-	2,500
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ 2,500	\$ 2,500	\$ 5,000
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	2,500	2,500	5,000
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ 2,500	\$ 2,500	\$ 5,000

Governmental Funds

Fund Statement—Law Enforcement Services Fund (290)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ 2,300,000	\$ 2,420,000	\$ 2,480,000
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	2,225	2,450
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	2,300,000	2,422,225	2,482,450
EXPENDITURES:				
Personal Services	-	1,402,994	1,297,378	1,733,343
Materials & Supplies	-	45,481	44,616	21,639
Dues Travel & Training	-	3,500	800	3,500
Utilities	-	13,227	6,003	25,097
Vehicle Expense	-	1,275	250	625
Equip & Bldg Maintenance	-	26,151	13,084	16,882
Contractual Services	-	28,729	20,248	218,655
Debt Service (Principal and Interest)	-	6,000	900	-
Other	-	17,699	6,198	22,300
Fixed Asset Additions	-	613,186	539,283	435,964
Total Expenditures	-	2,158,242	1,928,760	2,478,005
REVENUES OVER (UNDER) EXPENDITURES	-	141,758	493,465	4,445
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	141,758	493,465	4,445
FUND BALANCE (GAAP), beginning of year				
Equity Transfer In	-	-	-	693,465
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	(200,000)
Add encumbrances, end of year	-	200,000	200,000	200,000
FUND BALANCE (GAAP), end of year	\$ -	\$ 341,758	\$ 693,465	\$ 697,910
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	200,000	200,000	200,000
Designated:				
Capital Project and Other	-	-	-	247,910
Total Fund Balance Reserves and Designations, end of year	-	200,000	200,000	447,910
FUND BALANCE, end of year	-	341,758	693,465	697,910
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	(200,000)	(200,000)	(447,910)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ 141,758	\$ 493,465	\$ 250,000

Governmental Funds

Fund Statement—Law Enforcement Services Fund (290)

— Departments Funded by Law Enforcement Sales Tax —

	2900	2901	2902	2903	2904	2905	2906	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	290 Total
REVENUES:								
Taxes	\$ 2,480,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,480,000
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	2,450	-	-	-	-	-	-	2,450
Hospital Lease	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,482,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,482,450
EXPENDITURES:								
Personal Services	-	918,836	551,386	153,445	109,676	-	-	1,733,343
Materials & Supplies	-	14,367	5,652	-	1,620	-	-	21,639
Dues Travel & Training	-	-	-	-	3,500	-	-	3,500
Utilities	-	19,658	-	889	2,300	2,250	-	25,097
Vehicle Expense	-	-	-	-	625	-	-	625
Equip & Bldg Maintenance	-	15,936	-	94	450	402	-	16,882
Contractual Services	-	-	17,915	-	20,740	-	180,000	218,655
Debt Service (Principal and Interest)	-	-	-	-	15,100	-	-	15,100
Other	-	-	7,200	-	-	-	-	7,200
Fixed Asset Additions	-	416,322	-	6,640	-	13,002	-	435,964
Total Expenditures	\$ -	\$ 1,385,119	\$ 582,153	\$ 161,068	\$ 154,011	\$ 15,654	\$ 180,000	\$ 2,478,005
REVENUES OVER (UNDER) EXPENDITURES								\$ 4,445

Governmental Funds

Fund Statement—All Debt Service Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes *	\$ 353,496	\$ 183,231	\$ 183,231	\$ 183,910
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	7,043	4,925	1,771	1,592
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	360,539	188,156	185,002	185,502
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	189,412	217,407	216,805	217,506
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	189,412	217,407	216,805	217,506
REVENUES OVER (UNDER) EXPENDITURES	171,127	(29,251)	(31,803)	(32,004)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(500)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	74,000	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	73,500	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	171,127	(29,251)	41,697	(32,004)
FUND BALANCE (GAAP), beginning of year	700,950	872,077	872,077	913,774
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 872,077	\$ 842,826	\$ 913,774	\$ 881,770
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	872,077	842,826	913,774	881,770
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	872,077	842,826	913,774	881,770
FUND BALANCE, end of year	872,077	842,826	913,774	881,770
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(872,077)	(842,826)	(913,774)	(881,770)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—Debt Service Reserve Fund (303)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(500)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	74,000	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>73,500</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	73,500	-
FUND BALANCE (GAAP), beginning of year	450,500	450,500	450,500	524,000
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 450,500</u>	<u>\$ 450,500</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	450,500	450,500	524,000	524,000
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>450,500</u>	<u>450,500</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE, end of year	<u>450,500</u>	<u>450,500</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(450,500)</u>	<u>(450,500)</u>	<u>(524,000)</u>	<u>(524,000)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

Fund Statement—Services 1994 Neighborhood Improvement

District Bond Fund (380)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes *	\$ 51,827	\$ 26,200	\$ 26,200	\$ 26,200
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,349	1,660	365	350
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	54,176	27,860	26,565	26,550
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	31,788	35,805	35,205	33,950
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	31,788	35,805	35,205	33,950
REVENUES OVER (UNDER) EXPENDITURES	22,388	(7,945)	(8,640)	(7,400)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	22,388	(7,945)	(8,640)	(7,400)
FUND BALANCE (GAAP), beginning of year	82,681	105,069	105,069	96,429
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 105,069	\$ 97,124	\$ 96,429	\$ 89,029
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	105,069	97,124	96,429	89,029
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	105,069	97,124	96,429	89,029
FUND BALANCE, end of year	105,069	97,124	96,429	89,029
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(105,069)	(97,124)	(96,429)	(89,029)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—Series 1996 Neighborhood Improvement District Bond Fund (381)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes *	\$ 56,424	\$ 37,039	\$ 37,039	\$ 37,039
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	226	45	2	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	56,650	37,084	37,041	37,039
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	41,227	39,815	39,815	42,995
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	41,227	39,815	39,815	42,995
REVENUES OVER (UNDER) EXPENDITURES	15,423	(2,731)	(2,774)	(5,956)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	15,423	(2,731)	(2,774)	(5,956)
FUND BALANCE (GAAP), beginning of year	23,872	39,295	39,295	36,521
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 39,295	\$ 36,564	\$ 36,521	\$ 30,565
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	39,295	36,564	36,521	30,565
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	39,295	36,564	36,521	30,565
FUND BALANCE, end of year	39,295	36,564	36,521	30,565
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(39,295)	(36,564)	(36,521)	(30,565)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—Series 1998 Neighborhood Improvement District Bond Fund (382)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes *	\$ 65,390	\$ 37,390	\$ 37,390	\$ 37,390
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	994	600	49	22
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	66,384	37,990	37,439	37,412
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	45,897	44,704	44,703	43,243
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	45,897	44,704	44,703	43,243
REVENUES OVER (UNDER) EXPENDITURES	20,487	(6,714)	(7,264)	(5,831)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	20,487	(6,714)	(7,264)	(5,831)
FUND BALANCE (GAAP), beginning of year	48,102	68,589	68,589	61,325
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 68,589	\$ 61,875	\$ 61,325	\$ 55,494
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	68,589	61,875	61,325	55,494
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	68,589	61,875	61,325	55,494
FUND BALANCE, end of year	68,589	61,875	61,325	55,494
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(68,589)	(61,875)	(61,325)	(55,494)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—Series 2000 Neighborhood Improvement District Sewer Bond Fund (383)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes *	\$ 50,091	\$ 29,743	\$ 29,743	\$ 29,743
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,640	1,160	196	97
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	51,731	30,903	29,939	29,840
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	38,058	37,070	37,070	35,814
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	38,058	37,070	37,070	35,814
REVENUES OVER (UNDER) EXPENDITURES	13,673	(6,167)	(7,131)	(5,974)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	13,673	(6,167)	(7,131)	(5,974)
FUND BALANCE (GAAP), beginning of year	62,768	76,441	76,441	69,310
Equity Transfer In	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 76,441	\$ 70,274	\$ 69,310	\$ 63,336
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	76,441	70,274	69,310	63,336
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	76,441	70,274	69,310	63,336
FUND BALANCE, end of year	76,441	70,274	69,310	63,336
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(76,441)	(70,274)	(69,310)	(63,336)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—Series 2000 Neighborhood Improvement District Road Bond Fund (384)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes *	\$ 37,357	\$ 22,318	\$ 22,318	\$ 22,318
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	641	510	71	35
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	37,998	22,828	22,389	22,353
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	23,700	24,144	24,144	24,286
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	23,700	24,144	24,144	24,286
REVENUES OVER (UNDER) EXPENDITURES	14,298	(1,316)	(1,755)	(1,933)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	14,298	(1,316)	(1,755)	(1,933)
FUND BALANCE (GAAP), beginning of year	19,829	34,127	34,127	32,372
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 34,127	\$ 32,811	\$ 32,372	\$ 30,439
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	34,127	32,811	32,372	30,439
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	34,127	32,811	32,372	30,439
FUND BALANCE, end of year	34,127	32,811	32,372	30,439
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(34,127)	(32,811)	(32,372)	(30,439)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—Series 2001 Neighborhood Improvement District Road Bond Fund (385)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes *	\$ 92,407	\$ 30,541	\$ 30,541	\$ 31,220
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,193	950	1,088	1,088
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	93,600	31,491	31,629	32,308
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,742	35,869	35,868	37,218
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	8,742	35,869	35,868	37,218
REVENUES OVER (UNDER) EXPENDITURES	84,858	(4,378)	(4,239)	(4,910)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	84,858	(4,378)	(4,239)	(4,910)
FUND BALANCE (GAAP), beginning of year	13,198	98,056	98,056	93,817
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 98,056	\$ 93,678	\$ 93,817	\$ 88,907
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	98,056	93,678	93,817	88,907
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	98,056	93,678	93,817	88,907
FUND BALANCE, end of year	98,056	93,678	93,817	88,907
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(98,056)	(93,678)	(93,817)	(88,907)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—All Capital Project Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	17,970	17,970	6,732
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	19,662	-	12,629	-
Hospital Lease	-	-	-	-
Other	947,795	500,000	500,000	-
Total Revenues	967,457	517,970	530,599	6,732
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	54,108	4,248,144	4,225,664	7,480
Debt Service (Principal and Interest)	-	-	-	-
Other	-	163,313	160,896	-
Fixed Asset Additions	724,074	-	-	-
Total Expenditures	778,182	4,411,457	4,386,560	7,480
REVENUES OVER (UNDER) EXPENDITURES	189,275	(3,893,487)	(3,855,961)	(748)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	750,000	223,000	223,000	-
Operating Transfer Out	-	(123,000)	(123,000)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	3,354,661	3,354,661	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	750,000	3,454,661	3,454,661	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	939,275	(438,826)	(401,300)	(748)
FUND BALANCE (GAAP), beginning of year	155,898	1,097,591	1,097,591	693,873
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(2,418)	(2,418)	-
Add encumbrances, end of year	2,418	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,097,591	\$ 656,347	\$ 693,873	\$ 693,125
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	34,386	-	-	-
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	34,386	-	-	-
FUND BALANCE, end of year	1,097,591	656,347	693,873	693,125
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(34,386)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,063,205	\$ 656,347	\$ 693,873	\$ 693,125

Governmental Funds

Fund Statement—Jail Expansion Fund (400)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,018	-	463	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,018	-	463	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	5,600	30,000	29,155	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	(2,417)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,600	30,000	26,738	-
REVENUES OVER (UNDER) EXPENDITURES	(582)	(30,000)	(26,275)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	(123,000)	(123,000)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(123,000)	(123,000)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(582)	(153,000)	(149,275)	-
FUND BALANCE (GAAP), beginning of year	155,898	157,734	157,734	6,041
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(2,418)	(2,418)	-
Add encumbrances, end of year	2,418	-	-	-
FUND BALANCE (GAAP), end of year	\$ 157,734	\$ 2,316	\$ 6,041	\$ 6,041
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	157,734	2,316	6,041	6,041
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 157,734	\$ 2,316	\$ 6,041	\$ 6,041

Governmental Funds

Fund Statement—Government Center / Johnson Building Fund (401)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	53,000	34,420	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>53,000</u>	<u>34,420</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	(53,000)	(34,420)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	103,000	103,000	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	561,850	561,850	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>664,850</u>	<u>664,850</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	611,850	630,430	-
FUND BALANCE (GAAP), beginning of year	-	-	-	630,430
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ 611,850</u>	<u>\$ 630,430</u>	<u>\$ 630,430</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	611,850	630,430	630,430
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ 611,850</u>	<u>\$ 630,430</u>	<u>\$ 630,430</u>

Governmental Funds

Fund Statement—Renovation & Expansion of Old Juvenile Justice Center Fund (402)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	17,970	17,970	6,732
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	165	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	17,970	18,135	6,732
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,126,720	1,123,665	7,480
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	1,126,720	1,123,665	7,480
REVENUES OVER (UNDER) EXPENDITURES	-	(1,108,750)	(1,105,530)	(748)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	10,000	10,000	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	1,109,498	1,109,498	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	1,119,498	1,119,498	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	10,748	13,968	(748)
FUND BALANCE (GAAP), beginning of year	-	-	-	13,968
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ 10,748	\$ 13,968	\$ 13,220
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	34,386	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	34,386	-	-	-
FUND BALANCE, end of year	-	10,748	13,968	13,220
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(34,386)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ (34,386)	\$ 10,748	\$ 13,968	\$ 13,220

Governmental Funds

Fund Statement—City / County Health Facility Fund (404)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	14,644	-	12,001	-
Hospital Lease	-	-	-	-
Other	947,795	500,000	500,000	-
Total Revenues	962,439	500,000	512,001	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	48,508	3,038,424	3,038,424	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	163,313	163,313	-
Fixed Asset Additions	724,074	-	-	-
Total Expenditures	772,582	3,201,737	3,201,737	-
REVENUES OVER (UNDER) EXPENDITURES	189,857	(2,701,737)	(2,689,736)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	750,000	110,000	110,000	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	1,683,313	1,683,313	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	750,000	1,793,313	1,793,313	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	939,857	(908,424)	(896,423)	-
FUND BALANCE (GAAP), beginning of year	-	939,857	939,857	43,434
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 939,857	\$ 31,433	\$ 43,434	\$ 43,434
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	939,857	31,433	43,434	43,434
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 939,857	\$ 31,433	\$ 43,434	\$ 43,434

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,728,803	2,988,267	3,149,035	3,372,605
Fines and Forfeitures	-	-	-	-
Interest	65,728	58,175	36,137	37,188
Hospital Lease	-	-	-	-
Other	500	-	261	-
Total Revenues	2,795,031	3,046,442	3,185,433	3,409,793
EXPENDITURES:				
Personal Services	445,045	472,239	469,792	531,780
Materials & Supplies	49,164	46,362	44,155	46,582
Dues Travel & Training	1,386	2,500	1,550	3,300
Utilities	257,702	297,388	277,043	301,866
Vehicle Expense	10,256	8,534	8,975	11,474
Equip & Bldg Maintenance	206,772	237,059	237,464	307,763
Contractual Services	1,975,747	1,918,894	2,100,925	2,228,340
Debt Service (Principal and Interest)	-	-	-	-
Other	(350)	18,500	(660)	17,000
Fixed Asset Additions	94,584	155,229	151,770	6,750
Total Expenditures	3,040,306	3,156,705	3,291,014	3,454,855
REVENUES OVER (UNDER) EXPENDITURES	(245,275)	(110,263)	(105,581)	(45,062)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	347,262	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	347,262	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	101,987	(110,263)	(105,581)	(45,062)
FUND BALANCE (GAAP), beginning of year	1,113,922	1,212,519	1,212,519	1,105,643
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(7,600)	(4,210)	(4,210)	(2,915)
Add encumbrances, end of year	4,210	4,210	2,915	2,915
FUND BALANCE (GAAP), end of year	\$ 1,212,519	\$ 1,102,256	\$ 1,105,643	\$ 1,060,581
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	4,210	4,210	2,915	2,915
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	4,210	4,210	2,915	2,915
FUND BALANCE, end of year	1,212,519	1,102,256	1,105,643	1,060,581
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(4,210)	(4,210)	(2,915)	(2,915)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,208,309	\$ 1,098,046	\$ 1,102,728	\$ 1,057,666

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund (600)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,426,109	1,669,384	1,828,173	2,041,420
Fines and Forfeitures	-	-	-	-
Interest	27,482	28,700	24,000	24,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,453,591	1,698,084	1,852,173	2,066,320
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,811,963	1,736,765	1,920,514	2,039,866
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,811,963	1,736,765	1,920,514	2,039,866
REVENUES OVER (UNDER) EXPENDITURES	(358,372)	(38,681)	(68,341)	26,454
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	347,262	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	347,262	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(11,110)	(38,681)	(68,341)	26,454
FUND BALANCE (GAAP), beginning of year	255,387	244,277	244,277	175,936
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 244,277	\$ 205,596	\$ 175,936	\$ 202,390
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	244,277	205,596	175,936	202,390
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 244,277	\$ 205,596	\$ 175,936	\$ 202,390

Internal Service Funds

Fund Statement—Self-Insured Dental Plan Fund (601)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	135,674	150,105	152,100	162,423
Fines and Forfeitures	-	-	-	-
Interest	2,390	2,705	1,449	1,600
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	138,064	152,810	153,549	164,023
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	144,575	153,000	155,147	167,139
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	144,575	153,000	155,147	167,139
REVENUES OVER (UNDER) EXPENDITURES	(6,511)	(190)	(1,598)	(3,116)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,511)	(190)	(1,598)	(3,116)
FUND BALANCE (GAAP), beginning of year	21,517	15,006	15,006	13,408
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 15,006	\$ 14,816	\$ 13,408	\$ 10,292
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	15,006	14,816	13,408	10,292
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 15,006	\$ 14,816	\$ 13,408	\$ 10,292

Internal Service Funds

Fund Statement—Facilities & Grounds Maintenance Fund (610)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	748,704	748,708	748,997	748,997
Fines and Forfeitures	-	-	-	-
Interest	11,987	9,270	2,234	2,234
Hospital Lease	-	-	-	-
Other	500	-	261	-
Total Revenues	761,191	757,978	751,492	751,231
EXPENDITURES:				
Personal Services	445,045	472,239	469,792	531,780
Materials & Supplies	49,164	46,362	44,155	46,582
Dues Travel & Training	1,386	2,500	1,550	3,300
Utilities	12,220	16,128	14,267	14,724
Vehicle Expense	10,256	8,534	8,975	11,474
Equip & Bldg Maintenance	206,772	237,059	237,464	212,763
Contractual Services	14,899	15,429	12,666	17,335
Debt Service (Principal and Interest)	-	-	-	-
Other	(350)	18,500	(660)	17,000
Fixed Asset Additions	1,511	10,729	9,258	6,750
Total Expenditures	740,903	827,480	797,467	861,708
REVENUES OVER (UNDER) EXPENDITURES	20,288	(69,502)	(45,975)	(110,477)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	20,288	(69,502)	(45,975)	(110,477)
FUND BALANCE (GAAP), beginning of year	256,229	273,127	273,127	225,857
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(7,600)	(4,210)	(4,210)	(2,915)
Add encumbrances, end of year	4,210	4,210	2,915	2,915
FUND BALANCE (GAAP), end of year	\$ 273,127	\$ 203,625	\$ 225,857	\$ 115,380
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	4,210	4,210	2,915	2,915
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	4,210	4,210	2,915	2,915
FUND BALANCE, end of year	273,127	203,625	225,857	115,380
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(4,210)	(4,210)	(2,915)	(2,915)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 268,917	\$ 199,415	\$ 222,942	\$ 112,465

Internal Service Funds

Fund Statement—Capital Repair & Replacement Fund (620)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	151,980	151,981	151,676	151,676
Fines and Forfeitures	-	-	-	-
Interest	17,663	12,700	5,794	5,794
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	169,643	164,681	157,470	157,470
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	95,000
Contractual Services	4,310	13,700	12,598	4,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	93,073	144,500	142,512	-
Total Expenditures	97,383	158,200	155,110	99,000
REVENUES OVER (UNDER) EXPENDITURES	72,260	6,481	2,360	58,470
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	72,260	6,481	2,360	58,470
FUND BALANCE (GAAP), beginning of year	498,534	570,794	570,794	573,154
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 570,794	\$ 577,275	\$ 573,154	\$ 631,624
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	570,794	577,275	573,154	631,624
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 570,794	\$ 577,275	\$ 573,154	\$ 631,624

Internal Service Funds

Fund Statement—Utility Fund (621)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	266,336	268,089	268,089	268,089
Fines and Forfeitures	-	-	-	-
Interest	6,206	4,800	2,660	2,660
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	272,542	272,889	270,749	270,749
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	245,482	281,260	262,776	287,142
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	245,482	281,260	262,776	287,142
REVENUES OVER (UNDER) EXPENDITURES	27,060	(8,371)	7,973	(16,393)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	27,060	(8,371)	7,973	(16,393)
FUND BALANCE (GAAP), beginning of year	82,255	109,315	109,315	117,288
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 109,315	\$ 100,944	\$ 117,288	\$ 100,895
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	109,315	100,944	117,288	100,895
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 109,315	\$ 100,944	\$ 117,288	\$ 100,895

Trust Funds

Fund Statement—All Non-Expendable Trust Funds Combined

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,234	966	276	264
Hospital Lease	-	-	-	-
Other	-	-	300	-
Total Revenues	1,234	966	576	264
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	1,550	1,000	982	274
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,550	1,000	982	274
REVENUES OVER (UNDER) EXPENDITURES	(316)	(34)	(406)	(10)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(316)	(34)	(406)	(10)
FUND BALANCE (GAAP), beginning of year	39,615	39,299	39,299	38,893
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 39,299	\$ 39,265	\$ 38,893	\$ 38,883
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	37,170	37,170	37,170	37,170
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	37,170	37,170	37,170	37,170
FUND BALANCE, end of year	39,299	39,265	38,893	38,883
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(37,170)	(37,170)	(37,170)	(37,170)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,129	\$ 2,095	\$ 1,723	\$ 1,713

Trust Funds

Fund Statement—George Spencer Trust Fund (720)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,047	840	230	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,047	840	230	220
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	1,550	1,000	982	274
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,550	1,000	982	274
REVENUES OVER (UNDER) EXPENDITURES	(503)	(160)	(752)	(54)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(503)	(160)	(752)	(54)
FUND BALANCE (GAAP), beginning of year	33,709	33,206	33,206	32,454
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 33,206	\$ 33,046	\$ 32,454	\$ 32,400
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	32,400	32,400	32,400	32,400
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	32,400	32,400	32,400	32,400
FUND BALANCE, end of year	33,206	33,046	32,454	32,400
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(32,400)	(32,400)	(32,400)	(32,400)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 806	\$ 646	\$ 54	\$ -

Trust Funds

Fund Statement—Union Cemetery Trust Fund (721)

	2002 Actual	2003 Budget	2003 Projected	2004 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	187	126	46	44
Hospital Lease	-	-	-	-
Other	-	-	300	-
Total Revenues	187	126	346	44
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	187	126	346	44
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	187	126	346	44
FUND BALANCE (GAAP), beginning of year	5,906	6,093	6,093	6,439
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 6,093	\$ 6,219	\$ 6,439	\$ 6,483
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	4,770	4,770	4,770	4,770
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	4,770	4,770	4,770	4,770
FUND BALANCE, end of year	6,093	6,219	6,439	6,483
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(4,770)	(4,770)	(4,770)	(4,770)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,323	\$ 1,449	\$ 1,669	\$ 1,713