#### **Fund Statements—**

This section contains Fund Statements for the County's various operating funds, including summary fund statements as well as individual fund statements. The statements present comparative financial information for three fiscal years and are organized and presented as shown below. Information pertaining to Capital Project Funds is presented in a separate tab section.

- Fund Statement for all Governmental Funds (All Funds Combined)
- Fund Statements for each of the County's Major Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Special Revenue Funds (All Funds Combined)
- Fund Statements for Nonmajor Special Revenue Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Debt Service Funds (All Funds Combined)
- Fund Statements for Nonmajor Debt Service Funds (Individual Fund Statements)
- Fund Statements for Internal Service Funds (All Funds Combined)
- Fund Statements for Internal Service Funds (Individual Fund Statements)
- Fund Statements for Private Purpose Trust Funds (All Funds Combined)
- Fund Statements for Private Purpose Trust Funds (Individual Fund Statements)

#### **Fund Statement-All Governmental Funds Combined**

(Excluding Capital Project Funds)

|  | 2007<br>Actual       | 2008<br>Budget       | 2008<br>Projected     | 2009<br>Budget |
|--|----------------------|----------------------|-----------------------|----------------|
| REVENUES:  |                      |                      |                       |                |
| Property Taxes   | \$ 4,032,706         | \$ 4,500,250         | \$ 4,131,611          | \$ 4,162,600   |
| Assessments  | 148,743              | 133,429              | 107,561               | 96,620         |
| Sales Taxes  | 26,837,008           | 26,845,220           | 26,602,000            | 26,727,300     |
| Franchise Taxes  | 185,691              | 181,200              | 183,000               | 183,000        |
| Licenses and Permits   | 454,054              | 411,511              | 350,097               | 337,083        |
| Intergovernmental  | 4,882,720            | 5,181,087            | 4,340,717             | 4,633,643      |
| Charges for Services   | 5,195,800            | 4,970,217            | 5,252,815             | 5,412,108      |
| Fines and Forfeitures  | -                    | 6,000                | 8,000                 | 6,000          |
| Interest   | 1,021,244            | 727,862              | 602,789               | 467,577        |
| Hospital Lease   | 1,566,918            | 1,606,091            | 1,630,692             | 1,679,600      |
| Other *  | 606,145              | 591,125              | 635,293<br>43,844,575 | 557,591        |
| Total Revenues   | 44,931,029           | 45,153,992           | 43,844,373            | 44,263,122     |
| EXPENDITURES:  |                      |                      |                       |                |
| Personal Services  | 20,372,837           | 21,735,804           | 20,919,031            | 21,570,513     |
| Materials & Supplies   | 3,634,424            | 4,475,662            | 3,717,242             | 4,484,803      |
| Dues Travel & Training   | 293,010              | 419,630              | 371,675               | 401,674        |
| Utilities  | 573,501              | 700,035              | 635,507               | 695,028        |
| Vehicle Expense  | 1,012,974            | 1,154,966            | 1,242,308             | 1,363,250      |
| Equip & Bldg Maintenance   | 708,745              | 658,868              | 535,439               | 733,145        |
| Contractual Services   | 10,933,093           | 18,165,221           | 12,412,694            | 16,463,507     |
| Debt Service (Principal and Interest)                                      | 701,609              | 741,519              | 741,016               | 703,864        |
| Other  | 2,209,850            | 4,435,158            | 2,936,870             | 3,836,372      |
| Fixed Asset Additions  | 2,149,389            | 1,373,903            | 1,213,926             | 1,594,585      |
| Total Expenditures   | 42,589,432           | 53,860,766           | 44,725,708            | 51,846,741     |
| REVENUES OVER (UNDER) EXPENDITURES   | 2,341,597            | (8,706,774)          | (881,133)             | (7,583,619)    |
| OTHER FINANCING SOURCES (USES):  |                      |                      |                       |                |
| Transfer In  | 141,882              | 196,414              | 191,028               | 120,000        |
| Transfer Out   | (827,009)            | (256,414)            | (251,029)             | (120,000)      |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          | 197,422              | 25,002               | 98,860                | 170,100        |
| Proceeds of Long-Term Debt   | -                    | -                    | -                     | -              |
| Retirement of Long-Term Debt   | -                    | -                    | -                     | =              |
| <b>Total Other Financing Sources (Uses)</b>                                | (487,705)            | (34,998)             | 38,859                | 170,100        |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                    |                      |                      |                       |                |
| EXPENDITURES AND OTHER USES  | 1,853,892            | (8,741,772)          | (842,274)             | (7,413,519)    |
| FUND BALANCE (GAAP), beginning of year                                     | 21,884,378           | 23,468,627           | 23,468,627            | 22,626,353     |
| Less encumbrances, beginning of year                                       | (1,781,132)          | (1,511,489)          | (1,511,489)           | (1,511,489)    |
| Add encumbrances, end of year  | 1,511,489            | 1,511,489            | 1,511,489             | 1,511,489      |
| FUND BALANCE (GAAP), end of year   | \$ 23,468,627        | \$ 14,726,855        | \$ 22,626,353         | \$ 15,212,834  |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                        |                      |                      |                       |                |
| Reserved:  | ¢ 155.071            | ¢ 200.000            | \$ 200,000            | ¢ 200.000      |
| Loan Receivable (Street NIDS/Levy District)                                | \$ 155,271           | \$ 200,000           | \$ 200,000            | \$ 200,000     |
| Prepaid Items/Security Deposits/Other Reserves                             | 4,777                | 1 262 055            | 1 227 576             | 1 210 267      |
| Debt Service/Restricted Assets   | 1,370,224            | 1,362,055            | 1,337,576             | 1,319,367      |
| Prior Year Encumbrances  | 1,511,489            | 1,511,489            | 1,511,489             | 1,511,489      |
| Designated:  | 750,000              | 750,000              | 1 927 400             | 1 927 400      |
| Capital Project and Other  | 750,000<br>3,791,761 | 750,000<br>3,823,544 | 1,827,400             | 1,827,400      |
| Total Fund Balance Reserves and Designations, end of year                  | 3,/91,/01            | 3,023,544            | 4,876,465             | 4,858,256      |
| FUND BALANCE, end of year  | 23,468,627           | 14,726,855           | 22,626,353            | 15,212,834     |
| FUND BALANCE, end of year  FUND BALANCE RESERVES/DESIGNATIONS, end of year | (3,791,761)          | (3,823,544)          | (4,876,465)           | (4,858,256)    |
|  | (5,771,701)          | (0,020,074)          | (1,070,100)           | (4,020,220)    |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                          | \$ 19,676,866        | \$ 10,903,311        | \$ 17,749,888         | \$ 10,354,578  |

<sup>\*</sup> Includes Proceeds from Sale of County Assets and other miscellaneous revenue. Composition varies by fund.

#### Fund Statement-General Fund 100 (Major Fund)

|   | 2007<br>Actual     | 2008<br>Budget               | 2008<br>Projected            | 2009<br>Budget        |
|---|--------------------|------------------------------|------------------------------|-----------------------|
| REVENUES:   |                    |                              |                              |                       |
| Property Taxes  | \$ 2,855,380       | \$ 3,324,350                 | \$ 2,934,000                 | \$ 2,957,800          |
| Assessments   | -                  | -                            | -                            | -                     |
| Sales Taxes   | 11,618,935         | 11,627,000                   | 11,561,000                   | 11,618,000            |
| Franchise Taxes Licenses and Permits                              | 185,691<br>412,779 | 181,200<br>375,941           | 183,000<br>281,189           | 183,000<br>273,211    |
| Intergovernmental   | 2,480,835          | 2,602,072                    | 2,578,670                    | 2,261,894             |
| Charges for Services  | 3,503,498          | 3,353,487                    | 3,542,505                    | 3,637,486             |
| Fines and Forfeitures   | 3,303,470          | 6,000                        | 8,000                        | 6,000                 |
| Interest  | 359,296            | 307,659                      | 230,121                      | 213,829               |
| Hospital Lease  | 1,566,918          | 1,606,091                    | 1,630,692                    | 1,679,600             |
| Other   | 472,436            | 510,130                      | 550,755                      | 496,136               |
| Total Revenues  | 23,455,768         | 23,893,930                   | 23,499,932                   | 23,326,956            |
| EXPENDITURES:   |                    |                              |                              |                       |
| Personal Services   | 13,826,678         | 14,745,475                   | 14,229,732                   | 14,468,115            |
| Materials & Supplies  | 1,102,772          | 1,277,109                    | 1,228,053                    | 1,281,700             |
| Dues Travel & Training  | 187,236            | 239,757                      | 222,395                      | 209,907               |
| Utilities   | 422,856            | 486,831                      | 477,206                      | 496,680               |
| Vehicle Expense   | 387,665            | 405,387                      | 464,878                      | 483,925               |
| Equip & Bldg Maintenance  | 151,409            | 196,274                      | 189,561                      | 205,978               |
| Contractual Services  | 3,976,671          | 4,211,868                    | 3,778,061                    | 4,178,913             |
| Debt Service (Principal and Interest)                             | 414,465            | 413,215                      | 413,215                      | 416,090               |
| Other   | 2,233,209          | 3,786,590                    | 2,861,886                    | 2,991,552             |
| Fixed Asset Additions Total Expenditures                          | 23,350,975         | 360,155<br><b>26,122,661</b> | 304,106<br><b>24,169,093</b> | 206,719<br>24,939,579 |
| REVENUES OVER (UNDER) EXPENDITURES                                | 104,793            | (2,228,731)                  | (669,161)                    | (1,612,623)           |
| OTHER FINANCING SOURCES (USES):                                   |                    |                              |                              |                       |
| Transfer In   | 28,668             | 83,414                       | 83,414                       | _                     |
| Transfer Out  | (798,341)          | (133,000)                    | (127,615)                    | (120,000)             |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease | 30,781             | 24,002                       | 41,638                       | 5,100                 |
| Proceeds of Long-Term Debt  | · -                | -                            | · -                          | ,                     |
| Retirement of Long-Term Debt                                      | -                  | -                            | -                            | -                     |
| <b>Total Other Financing Sources (Uses)</b>                       | (738,892)          | (25,584)                     | (2,563)                      | (114,900)             |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           |                    |                              |                              |                       |
| EXPENDITURES AND OTHER USES                                       | (634,099)          | (2,254,315)                  | (671,724)                    | (1,727,523)           |
| FUND BALANCE (GAAP), beginning of year                            | 8,484,357          | 8,014,864                    | 8,014,864                    | 7,343,140             |
| Less encumbrances, beginning of year                              | (77,933)           | (242,539)                    | (242,539)                    | (242,539)             |
| Add encumbrances, end of year                                     | 242,539            | 242,539                      | 242,539                      | 242,539               |
| FUND BALANCE (GAAP), end of year                                  | \$ 8,014,864       | \$ 5,760,549                 | \$ 7,343,140                 | \$ 5,615,617          |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year               |                    |                              |                              |                       |
| Reserved:   |                    | A 200.00-                    | A 200.00-                    | d                     |
| Loan Receivable (Street NIDS/Levy District)                       | \$ 155,271         | \$ 200,000                   | \$ 200,000                   | \$ 200,000            |
| Prepaid Items/Security Deposits/Other Reserves                    | 4,777              | 225 000                      | 225.000                      | 225,000               |
| Debt Service/Restricted Assets                                    | 300,444<br>242,539 | 325,000                      | 325,000                      | 325,000               |
| Prior Year Encumbrances Designated:                               | 242,339            | 242,539                      | 242,539                      | 242,539               |
| Designated for Capital Projects                                   | _                  |                              | _                            | _                     |
| Total Fund Balance Reserves and Designations, end of year         | 703,031            | 767,539                      | 767,539                      | 767,539               |
| FUND BALANCE, end of year   | 8,014,864          | 5,760,549                    | 7,343,140                    | 5,615,617             |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   | (703,031)          | (767,539)                    | (767,539)                    | (767,539)             |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$ 7,311,833       | \$ 4,993,010                 | \$ 6,575,601                 | \$ 4,848,078          |

#### Fund Statement-General Fund 100 (Major Fund)

|                |                     |   | Unreserved   |                 |
|----------------|---------------------|---|--------------|-----------------|
|                | <b>Budget Basis</b> |   | Undesignated | As a Percent of |
|                | Expenditures        | * | Fund Balance | Expenditures    |
|                |                     |   |              |                 |
| 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           | 19,540,596          |   | 7,728,966    | 39.55%          |
| 2004           | 20,921,595          |   | 6,392,552    | 30.55%          |
| 2005           | 23,118,276          |   | 7,763,254    | 33.58%          |
| 2006           | 23,118,276          |   | 7,860,355    | 34.00%          |
| 2007           | 23,350,975          |   | 7,311,833    | 31.31%          |
| 2008 Projected | 24,169,093          |   | 6,575,601    | 27.21%          |
| 2009 Budget    | 24,939,579          |   | 4,848,078    | 19.44%          |

<sup>\*</sup>Excludes Other Financing Uses, Equity Transfers Out and Prior Year Encumbrances

Source: 1997 - 2007 Boone County Comprehensive Annual Financial Reports

2008 Projected 2009 Budget

# Fund Statement-Road & Bridge Fund 204 and 208 Combined (Major Fund)

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| REVENUES:   |                |                |                   |                |
| Property Taxes  | \$ 1,177,326   | \$ 1,175,900   | \$ 1,197,611      | \$ 1,204,800   |
| Assessments   | -              | -              | -                 | -              |
| Sales Taxes   | 12,100,093     | 12,101,500     | 11,931,500        | 11,989,500     |
| Franchise Taxes   | 10.711         | 15.000         | - 12 600          | - 12.000       |
| Licenses and Permits  | 12,711         | 15,000         | 13,600            | 13,000         |
| Intergovernmental   | 1,977,856      | 2,076,315      | 1,242,990         | 1,919,550      |
| Charges for Services  | 121,490        | 41,940         | 46,067            | 33,395         |
| Fines and Forfeitures   | 406.045        | 242.060        | 220.000           | 141.520        |
| Interest  | 406,845        | 243,960        | 230,080           | 141,530        |
| Hospital Lease  | 20.000         | 1 000          | - 005             | 1 000          |
| Other   | 20,869         | 1,000          | 6,985             | 1,000          |
| Total Revenues  | 15,817,190     | 15,655,615     | 14,668,833        | 15,302,775     |
| EXPENDITURES:   |                |                |                   |                |
| Personal Services   | 3,534,451      | 3,759,702      | 3,568,591         | 3,857,398      |
| Materials & Supplies  | 2,402,395      | 3,001,150      | 2,322,573         | 2,986,365      |
| Dues Travel & Training  | 23,344         | 40,854         | 31,319            | 39,100         |
| Utilities   | 84,208         | 111,637        | 74,320            | 107,240        |
| Vehicle Expense   | 617,444        | 735,054        | 763,705           | 863,300        |
| Equip & Bldg Maintenance  | 471,561        | 347,149        | 259,109           | 419,124        |
| Contractual Services  | 6,222,964      | 12,143,068     | 7,108,134         | 11,102,793     |
| Debt Service (Principal and Interest)                             | -              | -              | -                 | -              |
| Other   | (78,635)       | 201,350        | (66,162)          | 201,350        |
| Fixed Asset Additions   | 904,271        | 295,571        | 277,330           | 797,023        |
| Total Expenditures  | 14,182,003     | 20,635,535     | 14,338,919        | 20,373,693     |
| REVENUES OVER (UNDER) EXPENDITURES                                | 1,635,187      | (4,979,920)    | 329,914           | (5,070,918)    |
|   |                |                |                   |                |
| OTHER FINANCING SOURCES (USES):                                   |                |                |                   |                |
| Transfer In   | -              | -              | -                 | -              |
| Transfer Out  | -              | -              | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease | 158,888        | 1,000          | 16,347            | 149,250        |
| Proceeds of Long-Term Debt  | -              | -              | -                 | -              |
| Retirement of Long-Term Debt                                      |                | -              | -                 |                |
| <b>Total Other Financing Sources (Uses)</b>                       | 158,888        | 1,000          | 16,347            | 149,250        |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           |                |                |                   |                |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                        | 1,794,075      | (4,978,920)    | 346,261           | (4,921,668)    |
| FUND BALANCE (GAAP), beginning of year                            | 7,061,613      | 8,748,203      | 8,748,203         | 9,094,464      |
| Less encumbrances, beginning of year                              | (1,241,348)    | (1,133,863)    | (1,133,863)       | (1,133,863)    |
| Add encumbrances, end of year                                     | 1,133,863      | 1,133,863      | 1,133,863         | 1,133,863      |
| ·   |                |                |                   |                |
| FUND BALANCE (GAAP), end of year                                  | \$ 8,748,203   | \$ 3,769,283   | \$ 9,094,464      | \$ 4,172,796   |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year               |                |                |                   |                |
| Reserved:   |                |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                       | \$ -           | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                    | -              | -              | -                 | · -            |
| Debt Service/Restricted Assets                                    | _              | _              | _                 | _              |
| Prior Year Encumbrances   | 1,133,863      | 1,133,863      | 1,133,863         | 1,133,863      |
| Designated:   | 1,155,005      | 1,155,005      | 1,155,005         | 1,155,005      |
| Capital Project and Other   | 500,000        | 500,000        | 1,039,400         | 1,039,400      |
| Total Fund Balance Reserves and Designations, end of year         | 1,633,863      | 1,633,863      | 2,173,263         | 2,173,263      |
| - · · · · ·   |                |                | •                 |                |
| ELIND DALANCE and of your   | 9 749 202      | 2 7/0 202      | 0.004.464         | A 173 707      |
| FUND BALANCE, end of year   | 8,748,203      | 3,769,283      | 9,094,464         | 4,172,796      |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   | (1,633,863)    | (1,633,863)    | (2,173,263)       | (2,173,263)    |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$ 7,114,340   | \$ 2,135,420   | \$ 6,921,201      | \$ 1,999,533   |
|   |                |                |                   |                |

# Fund Statement-Law Enforcement Services Fund 290 (Major Fund)

|   | 2007<br><u>Actual</u> | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|-----------------------|----------------|-------------------|----------------|
| REVENUES:   |                       |                |                   |                |
| Property Taxes  | \$ -                  | \$ -           | \$ -              | \$ -           |
| Assessments Sales Taxes   | 2,899,191             | 2,900,000      | 2,884,500         | 2,899,000      |
| Franchise Taxes   | 2,899,191             | 2,900,000      | 2,004,300         | 2,899,000      |
| Licenses and Permits  | -<br>-                | -<br>-         | _                 | _              |
| Intergovernmental   | _                     | _              | _                 | _              |
| Charges for Services  | -                     | -              | -                 | -              |
| Fines and Forfeitures   | -                     | -              | -                 | -              |
| Interest  | 64,279                | 58,835         | 33,895            | 22,950         |
| Hospital Lease  | -                     | -              | -                 | -              |
| Other   | 1,280                 |                |                   |                |
| Total Revenues  | 2,964,750             | 2,958,835      | 2,918,395         | 2,921,950      |
| EXPENDITURES:   |                       |                |                   |                |
| Personal Services   | 2,125,201             | 2,242,640      | 2,211,151         | 2,247,482      |
| Materials & Supplies  | 61,943                | 70,656         | 70,337            | 87,900         |
| Dues Travel & Training  | 4,048                 | 11,234         | 10,763            | 16,140         |
| Utilities<br>Vehicle Expense                                      | 53,319                | 86,067<br>625  | 69,801<br>525     | 76,014<br>625  |
| Equip & Bldg Maintenance  | 40,033                | 41,674         | 33,367            | 52,248         |
| Contractual Services  | 131,880               | 332,710        | 210,835           | 341,478        |
| Debt Service (Principal and Interest)                             | 131,000               | 332,710        | 210,033           | 541,470        |
| Other   | 20,465                | 46,710         | 18,363            | 70,480         |
| Fixed Asset Additions   | 478,000               | 248,502        | 245,345           | 376,183        |
| Total Expenditures  | 2,914,889             | 3,080,818      | 2,870,487         | 3,268,550      |
| REVENUES OVER (UNDER) EXPENDITURES                                | 49,861                | (121,983)      | 47,908            | (346,600)      |
| OTHER FINANCING SOURCES (USES):                                   |                       |                |                   |                |
| Transfer In   | -                     | -              | -                 | _              |
| Transfer Out  | -                     | (15,000)       | (15,000)          | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease | =                     | -              | 37,825            | 15,750         |
| Proceeds of Long-Term Debt  | =                     | -              | -                 | -              |
| Retirement of Long-Term Debt                                      |                       |                |                   |                |
| Total Other Financing Sources (Uses)                              | -                     | (15,000)       | 22,825            | 15,750         |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           |                       |                |                   |                |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                        | 49,861                | (136,983)      | 70,733            | (330,850)      |
| FUND BALANCE (GAAP), beginning of year                            | 1,632,771             | 1,464,751      | 1,464,751         | 1,535,484      |
| Less encumbrances, beginning of year                              | (307,307)             | (89,426)       | (89,426)          | (89,426)       |
| Add encumbrances, end of year                                     | 89,426                | 89,426         | 89,426            | 89,426         |
| FUND BALANCE (GAAP), end of year                                  | \$ 1,464,751          | \$ 1,327,768   | \$ 1,535,484      | \$ 1,204,634   |
| ELIND DATANCE DECEDVES AND DESCRIPTIONS and after a               |                       |                |                   |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:     |                       |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                       | \$ -                  | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                    | φ -<br>-              | φ -<br>-       | φ <u>-</u>        | φ -<br>-       |
| Debt Service/Restricted Assets                                    | _                     | _              | _                 | _              |
| Prior Year Encumbrances   | 89,426                | 89,426         | 89,426            | 89,426         |
| Designated:   | 07,120                | 07,120         | 07,120            | 07,120         |
| Capital Project and Other   | 250,000               | 250,000        | 788,000           | 788,000        |
| Total Fund Balance Reserves and Designations, end of year         | 339,426               | 339,426        | 877,426           | 877,426        |
|   |                       |                |                   |                |
| FUND BALANCE, end of year   | 1,464,751             | 1,327,768      | 1,535,484         | 1,204,634      |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   | (339,426)             | (339,426)      | (877,426)         | (877,426)      |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$ 1,125,325          | \$ 988,342     | \$ 658,058        | \$ 327,208     |

# Fund Statement-Law Enforcement Services Fund 290 (Major Fund)

2009 Budget

------Departments funded by Law Enforcement Sales Tax------

|                          | 2900         | 2901         | (      | 2902       | 53            | 2903     | 2904          | •       | 2905                    | 2906                       |               | 2907          |       | Fund         | =         |
|--------------------------|--------------|--------------|--------|------------|---------------|----------|---------------|---------|-------------------------|----------------------------|---------------|---------------|-------|--------------|-----------|
|                          | Revenue      | Operations   | ]<br>[ | Operations | Atto          | Attorney | Sentencing    | i<br>I  | Judicial<br>Info System | Contract<br>Inmate Housing | ict<br>ousing | System -Court | ourt  | 290<br>Total |           |
| REVENUES:                |              |              |        |            |               |          |               |         |                         |                            |               |               |       |              |           |
| Taxes                    | \$ 2,899,000 | *            | -      | •          | <del>\$</del> | 1        | <del>\$</del> | 1       | - \$                    | S                          | ,             | €             | ,     | \$ 2,899     | 2,899,000 |
| Licenses and Permits     | 1            |              |        | •          |               | •        |               | ı       | •                       |                            | ı             |               | ·     |              | 1         |
| Intergovernmental        | 1            |              |        | 1          |               | •        |               | ı       | 1                       |                            | í             |               | ,     |              | •         |
| Charges for Services     | 1            |              |        | •          |               | •        |               | ,       | ı                       |                            | ,             |               | ,     |              | •         |
| Fines and Forfeitures    | 1            |              |        | 1          |               | •        |               | ı       | 1                       |                            | í             |               | ,     |              | •         |
| Interest                 | 22,950       |              |        | •          |               | •        |               | ,       | ı                       |                            | ı             |               |       | 22           | 22,950    |
| Hospital Lease           | •            |              |        | 1          |               | •        |               | ,       | 1                       |                            | ,             |               |       |              | •         |
| Other                    |              | 15,750       | 50     | 1          |               | -        |               | ·       | 1                       |                            | ٠             |               | -     | 15           | 15,750    |
| Total Revenues           | \$ 2,921,950 | \$ 15,750    | \$ 05  |            | <b>∻</b>      | •        | <b>⊕</b>      |         | •                       | <del>€</del>               |               | <b>€</b>      |       | \$ 2,937     | 2,937,700 |
|                          |              |              |        |            |               |          |               |         |                         |                            |               |               |       |              |           |
| EXPENDITURES:            |              |              |        |            |               |          |               |         |                         |                            |               |               |       |              |           |
| Personal Services        | 1            | 1,087,469    | 69     | 651,738    |               | 280,151  | 228           | 228,124 | ı                       |                            | ,             |               | ,     | 2,247        | 2,247,482 |
| Materials & Supplies     | 1            | 79,288       | 88     | 5,652      |               | 1,000    | -             | 1,960   | ı                       |                            | ,             |               | ,     | 8            | 87,900    |
| Dues Travel & Training   | 1            | 9,750        | 50     | 1          |               | 2,640    | 3             | 3,750   | ı                       |                            | ,             |               | ,     | 16           | 16,140    |
| Utilities                | 1            | 31,992       | 92     | ٠          |               | 1,896    | 17            | 17,850  | 19,176                  |                            | ,             | S             | 5,100 | 76           | 76,014    |
| Vehicle Expense          | 1            |              |        | 1          |               | •        |               | 625     | 1                       |                            | ,             |               | ,     |              | 625       |
| Equip & Bldg Maintenance | 1            | 51,148       | 48     | 1          |               | •        |               | 1,100   | 1                       |                            | ,             |               | ,     | 5.           | 52,248    |
| Contractual Services     | •            | 3,6          | 3,610  | 26,668     |               | •        | 58            | 58,750  | 24,450                  | 228                        | 228,000       |               |       | 34           | 341,478   |
| Other                    | 40,000       |              |        | 7,480      |               | •        | 15            | 15,500  | 7,500                   |                            |               |               |       | 7(           | 70,480    |
| Fixed Asset Additions    |              | 374,983      | 83     | -          |               | -        | 1             | 1,200   | 1                       |                            |               |               | -     | 370          | 376,183   |
| Total Expenditures       | \$ 40,000    | \$ 1,638,240 | 40 \$  | 691,538    | <b>€</b>      | 285,687  | \$ 328        | 328,859 | \$ 51,126               | \$ 228                     | 228,000       | .v.<br>⇔      | 5,100 | \$ 3,268,550 | 8,550     |
|                          |              |              |        |            |               |          |               |         |                         |                            |               |               |       |              |           |

# REVENUES OVER (UNDER) EXPENDITURES

\$ (330,850)

# **Fund Statement-Special Revenue Funds Combined (Nonmajor Funds)**

|   | 2007<br>Actual        | 2008<br>Budget        | 2008<br>Projected     | 2009<br>Budget        |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| REVENUES:   |                       |                       |                       |                       |
| Property Taxes  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| Assessments Sales Taxes   | 218,789               | 216,720               | 225,000               | 220,800               |
| Franchise Taxes   | 210,709               | 210,720               | 223,000               | 220,800               |
| Licenses and Permits  | 28,564                | 20,570                | 55,308                | 50,872                |
| Intergovernmental   | 424,029               | 502,700               | 519,057               | 452,199               |
| Charges for Services  | 1,570,812             | 1,574,790             | 1,664,243             | 1,741,227             |
| Fines and Forfeitures   | -                     | -                     | -                     | -                     |
| Interest  | 170,409               | 114,638               | 99,651                | 82,703                |
| Hospital Lease  | -                     | -                     | -                     | -                     |
| Other   | 51,746                | 33,615                | 31,173                | 14,075                |
| Total Revenues  | 2,464,349             | 2,463,033             | 2,594,432             | 2,561,876             |
| EXPENDITURES:   |                       |                       |                       |                       |
| Personal Services   | 886,507               | 987,987               | 909,557               | 997,518               |
| Materials & Supplies  | 67,314                | 126,747               | 96,279                | 128,838               |
| Dues Travel & Training  | 78,382                | 127,785               | 107,198               | 136,527               |
| Utilities Vehicle Expense   | 13,118<br>7,865       | 15,500<br>13,900      | 14,180<br>13,200      | 15,094<br>15,400      |
| Equip & Bldg Maintenance  | 45,742                | 73,771                | 53,402                | 55,795                |
| Contractual Services  | 601,578               | 1,477,575             | 1,315,664             | 840,323               |
| Debt Service (Principal and Interest)                                     | -                     | 1,477,373             | 1,515,004             | 040,323               |
| Other   | 34,811                | 400,508               | 122,783               | 572,990               |
| Fixed Asset Additions   | 119,104               | 469,675               | 387,145               | 214,660               |
| Total Expenditures  | 1,854,421             | 3,693,448             | 3,019,408             | 2,977,145             |
| REVENUES OVER (UNDER) EXPENDITURES  | 609,928               | (1,230,415)           | (424,976)             | (415,269)             |
| OTHER FINANCING SOURCES (USES):   |                       |                       |                       |                       |
| Transfer In   | 103,245               | -                     | -                     | -                     |
| Transfer Out  | (28,668)              | (108,414)             | (108,414)             | -                     |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         | 7,753                 | -                     | 3,050                 | -                     |
| Proceeds of Long-Term Debt  | =                     | -                     | -                     | =                     |
| Retirement of Long-Term Debt  |                       |                       |                       |                       |
| <b>Total Other Financing Sources (Uses)</b>                               | 82,330                | (108,414)             | (105,364)             | -                     |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                   |                       |                       |                       |                       |
| EXPENDITURES AND OTHER USES   | 692,258               | (1,338,829)           | (530,340)             | (415,269)             |
| FUND BALANCE (GAAP), beginning of year                                    | 3,587,654             | 4,171,029             | 4,171,029             | 3,640,689             |
| Less encumbrances, beginning of year                                      | (154,544)             | (45,661)              | (45,661)              | (45,661)              |
| Add encumbrances, end of year   | 45,661                | 45,661                | 45,661                | 45,661                |
| •   |                       |                       |                       |                       |
| FUND BALANCE (GAAP), end of year  | \$ 4,171,029          | \$ 2,832,200          | \$ 3,640,689          | \$ 3,225,420          |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:             |                       |                       |                       |                       |
| Loan Receivable (Street NIDS/Levy District)                               | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| Prepaid Items/Security Deposits/Other Reserves                            | -                     | -                     | -                     | -                     |
| Debt Service/Restricted Assets  | -                     | -                     | -                     | -                     |
| Prior Year Encumbrances   | 45,661                | 45,661                | 45,661                | 45,661                |
| Designated:   |                       |                       |                       |                       |
| Capital Project and Other   |                       |                       |                       |                       |
| Total Fund Balance Reserves and Designations, end of year                 | 45,661                | 45,661                | 45,661                | 45,661                |
| EUND DAI ANCEl. C   | 4 484 000             | A 036 600             | 2 (40 (00             | 2 225 120             |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year | 4,171,029<br>(45,661) | 2,832,200<br>(45,661) | 3,640,689<br>(45,661) | 3,225,420<br>(45,661) |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         |                       |                       |                       |                       |
| CAMEDIA I EDI CADEGICIATIED FORD BALANCE, CIR OF year                     | \$ 4,125,368          | \$ 2,786,539          | \$ 3,595,028          | \$ 3,179,759          |

# Fund Statement-Special Building Project-Citizen Contribution Fund 200 (Nonmajor Fund)

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| REVENUES:   |                |                |                   |                |
| Property Taxes  | \$ -           | \$ -           | \$ -              | \$ -           |
| Assessments   | -              | -              | -                 | -              |
| Sales Taxes Franchise Taxes   | -              | -              | -                 | -              |
| Licenses and Permits  | -              | -              | -                 | -              |
| Intergovernmental   | _              | _              | _                 | _              |
| Charges for Services  | _              | _              | _                 | -              |
| Fines and Forfeitures   | -              | -              | _                 | -              |
| Interest  | 243            | 242            | 113               | 92             |
| Hospital Lease  | -              | -              | -                 | -              |
| Other   |                |                |                   |                |
| Total Revenues  | 243            | 242            | 113               | 92             |
| EXPENDITURES:   |                |                |                   |                |
| Personal Services   | -              | 1.205          | -                 | -              |
| Materials & Supplies  | -              | 1,385          | -                 | -              |
| Dues Travel & Training Utilities  | -              | -              | -                 | -              |
| Vehicle Expense   | -              | -              | -                 | -              |
| Equip & Bldg Maintenance  | _              | _              | _                 | _              |
| Contractual Services  | _              | _              | <u>-</u>          | _              |
| Debt Service (Principal and Interest)                                     | _              | _              | _                 | _              |
| Other   | _              | 825            | -                 | -              |
| Fixed Asset Additions   | -              | 1,500          | 1,500             | -              |
| Total Expenditures  | -              | 3,710          | 1,500             | -              |
| REVENUES OVER (UNDER) EXPENDITURES  | 243            | (3,468)        | (1,387)           | 92             |
| OTHER FINANCING SOURCES (USES):   |                |                |                   |                |
| Transfer In   | -              | -              | -                 | -              |
| Transfer Out  | -              | -              | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         | -              | -              | -                 | -              |
| 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 (BUDGET BASIS)                                | 243            | (3,468)        | (1,387)           | 92             |
| FUND BALANCE (GAAP), beginning of year                                    | 4,599          | 4,842          | 4,842             | 3,455          |
| Less encumbrances, beginning of year                                      | -              | -              | -                 | -              |
| Add encumbrances, end of year   |                |                |                   |                |
| FUND BALANCE (GAAP), end of year  | \$ 4,842       | \$ 1,374       | \$ 3,455          | \$ 3,547       |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:             |                |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                               | \$ -           | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                            | -              | -              | -                 | -              |
| Debt Service/Restricted Assets  | -              | -              | _                 | -              |
| Prior Year Encumbrances   | -              | -              | _                 | =              |
| Designated:   |                |                |                   |                |
| Capital Project and Other   | <u> </u>       |                |                   |                |
| Total Fund Balance Reserves and Designations, end of year                 | -              | -              | -                 | -              |
|   |                |                |                   |                |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year | 4,842          | 1,374          | 3,455             | 3,547          |
|   |                |                |                   |                |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | \$ 4,842       | \$ 1,374       | \$ 3,455          | \$ 3,547       |

#### **Fund Statement-Assessment Fund 201 (Nonmajor Fund)**

|   | 2007<br>Actua |        |     | 2008<br>udget | ]        | 2008<br>Projected |          | 2009<br>Budget |
|---|---------------|--------|-----|---------------|----------|-------------------|----------|----------------|
| REVENUES:   |               |        |     |               |          |                   |          |                |
| Property Taxes  | \$            | -      | \$  | -             | \$       | -                 | \$       | -              |
| Assessments   |               | -      |     | -             |          | -                 |          | -              |
| Sales Taxes   |               | -      |     | -             |          | -                 |          | -              |
| Franchise Taxes   |               | -      |     | -             |          | -                 |          | -              |
| Licenses and Permits  | 2.46          | -      |     | 260,000       |          | -                 |          | -              |
| Intergovernmental   |               | ),386  |     | 360,000       |          | 365,000           |          | 365,484        |
| Charges for Services Fines and Forfeitures  | /90           | 5,829  |     | 810,000       |          | 820,000           |          | 965,000        |
| Interest  | 44            | 1,928  |     | 34,830        |          | 29,095            |          | 27,815         |
| Hospital Lease  |               | +,,720 |     | 34,030        |          | 27,075            |          | 27,013         |
| Other   | 41            | 1,005  |     | 12,000        |          | 13,000            |          | 12,000         |
| Total Revenues  |               | 3,148  |     | 1,216,830     | _        | 1,227,095         |          | 1,370,299      |
|   | , -           | ,      |     | , -,          |          | , ,               |          | ,,             |
| EXPENDITURES:   |               |        |     |               |          |                   |          |                |
| Personal Services   | 741           | 1,700  |     | 828,614       |          | 759,512           |          | 841,072        |
| Materials & Supplies  | 42            | 2,658  |     | 61,400        |          | 58,200            |          | 89,400         |
| Dues Travel & Training  | 3             | 3,892  |     | 25,440        |          | 20,000            |          | 20,775         |
| Utilities   | $\epsilon$    | 5,157  |     | 7,000         |          | 7,000             |          | 7,400          |
| Vehicle Expense   |               | 5,380  |     | 9,400         |          | 9,400             |          | 10,900         |
| Equip & Bldg Maintenance  |               | 3,597  |     | 10,924        |          | 10,665            |          | 10,985         |
| Contractual Services  | 182           | 2,430  |     | 692,244       |          | 692,237           |          | 220,039        |
| Debt Service (Principal and Interest)   |               | -      |     | -             |          | -                 |          | -              |
| Other   |               | 1,688  |     | 69,600        |          | 3,000             |          | 69,600         |
| Fixed Asset Additions   |               | 2,003  |     | 51,069        |          | 42,584            |          | 18,960         |
| Total Expenditures  | 1,029         | 9,505  |     | 1,755,691     |          | 1,602,598         |          | 1,289,131      |
| REVENUES OVER (UNDER) EXPENDITURES  | 193           | 3,643  |     | (538,861)     |          | (375,503)         |          | 81,168         |
| OTHER FINANCING COURCES (USES).   |               |        |     |               |          |                   |          |                |
| OTHER FINANCING SOURCES (USES): Transfer In   |               |        |     |               |          |                   |          |                |
| Transfer Out  |               | _      |     | _             |          |                   |          | _              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                     |               | 74     |     | _             |          | _                 |          | _              |
| Proceeds of Long-Term Debt  |               | -      |     | _             |          | _                 |          | _              |
| Retirement of Long-Term Debt  |               | _      |     | _             |          | _                 |          | _              |
| <b>Total Other Financing Sources (Uses)</b>   |               | 74     |     | -             |          | -                 |          | -              |
|   |               |        |     |               |          |                   |          |                |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES (BUDGET BASIS) | 193           | 3,717  |     | (538,861)     |          | (375,503)         |          | 81,168         |
|   |               | ,      |     | (,,           |          | (= -,,            |          | - ,            |
| FUND BALANCE (GAAP), beginning of year  | 1,328         | 3,961  | 1   | ,542,213      |          | 1,542,213         |          | 1,166,710      |
| Less encumbrances, beginning of year  | (7            | 7,442) |     | (26,977)      |          | (26,977)          |          | (26,977)       |
| Add encumbrances, end of year   | 26            | 5,977  |     | 26,977        |          | 26,977            |          | 26,977         |
| FUND BALANCE (GAAP), end of year  | ¢ 1.540       | 212    | ф - | . 002 252     | ф        | 1.1// 710         | ф        | 1 245 050      |
| FUND BALANCE (GAAF), end of year  | \$ 1,542      | 2,213  | 3   | 1,003,352     | <u> </u> | 1,166,710         | <b>3</b> | 1,247,878      |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                                   |               |        |     |               |          |                   |          |                |
| Reserved:   |               |        |     |               |          |                   |          |                |
| Loan Receivable (Street NIDS/Levy District)   | \$            | _      | \$  | _             | \$       | _                 | \$       | _              |
| Prepaid Items/Security Deposits/Other Reserves  | Ψ             | _      | Ψ   | _             | Ψ        | _                 | Ψ        | _              |
| Debt Service/Restricted Assets  |               | _      |     | _             |          | _                 |          | _              |
| Prior Year Encumbrances   | 26            | 5,977  |     | 26,977        |          | 26,977            |          | 26,977         |
| Designated:   |               | , ,    |     | -,            |          | - ,               |          | - ,            |
| Capital Project and Other   |               | -      |     | _             |          | -                 |          | -              |
| Total Fund Balance Reserves and Designations, end of year                             | 26            | 5,977  |     | 26,977        |          | 26,977            |          | 26,977         |
|   |               |        |     |               |          |                   |          |                |
| FUND BALANCE, end of year   | 1,542         | 2,213  | 1   | 1,003,352     |          | 1,166,710         |          | 1,247,878      |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                                       |               | 5,977) |     | (26,977)      | _        | (26,977)          | _        | (26,977)       |
|   |               |        |     |               |          |                   |          |                |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                     | \$ 1,515      | 5,236  | \$  | 976,375       | \$       | 1,139,733         | \$       | 1,220,901      |

# Fund Statement-E-911 Emergency Telephone Fund 202 (Nonmajor Fund)

|   |          | 2007<br>Actual    |          | 2008<br>Budget    | P        | 2008<br>Projected |          | 2009<br>Budget    |
|---|----------|-------------------|----------|-------------------|----------|-------------------|----------|-------------------|
| REVENUES:   |          |                   |          |                   |          |                   |          |                   |
| Property Taxes  | \$       | -                 | \$       | -                 | \$       | -                 | \$       | -                 |
| Assessments Sales Taxes   |          | 218,789           |          | 216,720           |          | 225,000           |          | 220,800           |
| Franchise Taxes   |          | 210,707           |          | 210,720           |          | 223,000           |          | 220,000           |
| Licenses and Permits  |          | _                 |          | _                 |          | _                 |          | _                 |
| Intergovernmental   |          | _                 |          | _                 |          | _                 |          | _                 |
| Charges for Services  |          | -                 |          | -                 |          | -                 |          | -                 |
| Fines and Forfeitures   |          | -                 |          | -                 |          | -                 |          | -                 |
| Interest  |          | 29,293            |          | 16,600            |          | 17,000            |          | 14,000            |
| Hospital Lease  |          | -                 |          | -                 |          | -                 |          | -                 |
| Other   |          | -                 |          | -                 |          |                   |          | -                 |
| Total Revenues  |          | 248,082           |          | 233,320           |          | 242,000           |          | 234,800           |
| EXPENDITURES:   |          |                   |          |                   |          |                   |          |                   |
| Personal Services   |          | -                 |          | -                 |          | -                 |          | -                 |
| Materials & Supplies  |          | -                 |          | -                 |          | -                 |          | -                 |
| Dues Travel & Training  |          | -                 |          | -                 |          | -                 |          | -                 |
| Utilities   |          | -                 |          | -                 |          | -                 |          | -                 |
| Vehicle Expense   |          | 20.026            |          | -                 |          | 42.000            |          | 44 000            |
| Equip & Bldg Maintenance<br>Contractual Services                          |          | 38,926<br>133,226 |          | 62,000<br>137,100 |          | 42,000<br>135,215 |          | 44,000<br>138,300 |
| Debt Service (Principal and Interest)                                     |          | 133,220           |          | 137,100           |          | 133,213           |          | 136,300           |
| Other   |          |                   |          | -                 |          | -                 |          | _                 |
| Fixed Asset Additions   |          | 30,434            |          | 36,220            |          | 36,220            |          | 65,000            |
| Total Expenditures  |          | 202,586           |          | 235,320           |          | 213,435           |          | 247,300           |
| REVENUES OVER (UNDER) EXPENDITURES  |          | 45,496            |          | (2,000)           |          | 28,565            |          | (12,500)          |
| OTHER FINANCING SOURCES (USES):   |          |                   |          |                   |          |                   |          |                   |
| Transfer In   |          | _                 |          | _                 |          | _                 |          | _                 |
| Transfer Out  |          | _                 |          | _                 |          | _                 |          | _                 |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         |          | -                 |          | -                 |          | _                 |          | -                 |
| Proceeds of Long-Term Debt  |          | -                 |          | -                 |          | -                 |          | -                 |
| Retirement of Long-Term Debt  |          |                   |          |                   |          |                   |          | -                 |
| <b>Total Other Financing Sources (Uses)</b>                               |          | -                 |          | -                 |          | -                 |          | -                 |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                   |          |                   |          |                   |          |                   |          |                   |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                |          | 45,496            |          | (2,000)           |          | 28,565            |          | (12,500)          |
| FUND BALANCE (GAAP), beginning of year                                    |          | 534,658           |          | 580,154           |          | 580,154           |          | 608,719           |
| Less encumbrances, beginning of year                                      |          | -                 |          | -                 |          | -                 |          | -                 |
| Add encumbrances, end of year   |          |                   |          |                   |          | <u> </u>          |          |                   |
| FUND BALANCE (GAAP), end of year  | \$       | 580,154           | \$       | 578,154           | \$       | 608,719           | ¢        | 596,219           |
| Total British (Gran ), end of year  | <b>.</b> | 360,134           | <b>.</b> | 576,154           | <b>.</b> | 008,719           | Ф        | 390,219           |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                       |          |                   |          |                   |          |                   |          |                   |
| Reserved:   |          |                   |          |                   |          |                   |          |                   |
| Loan Receivable (Street NIDS/Levy District)                               | \$       | -                 | \$       | -                 | \$       | -                 | \$       | -                 |
| Prepaid Items/Security Deposits/Other Reserves                            |          | -                 |          | -                 |          | -                 |          | -                 |
| Debt Service/Restricted Assets  |          | -                 |          | -                 |          | -                 |          | -                 |
| Prior Year Encumbrances   |          | -                 |          | -                 |          | -                 |          | -                 |
| Designated:   |          |                   |          |                   |          |                   |          |                   |
| Capital Project and Other   |          |                   |          |                   |          |                   |          |                   |
| Total Fund Balance Reserves and Designations, end of year                 |          | -                 |          | -                 |          | -                 |          | -                 |
| FUND RALANCE and of tear  |          | 5QA 1 <i>F4</i>   |          | 570 1 <i>54</i>   |          | 600 710           |          | 506 210           |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year |          | 580,154           |          | 578,154           |          | 608,719           |          | 596,219           |
| INDESERVED/INDESIGNATED FUND DATANCE and of year                          | ф        | 500 154           | ф        | 570 154           | d)       | C00 710           | ф        | 506 210           |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | \$       | 580,154           | \$       | 578,154           | \$       | 608,719           | <u> </u> | 596,219           |

#### Fund Statement-Domestic Violence Fund 203 (Nonmajor Fund)

|   |           | 2007<br>ctual |    | 2008<br>Budget | Pr | 2008<br>ojected |    | 2009<br>Sudget |
|---|-----------|---------------|----|----------------|----|-----------------|----|----------------|
| REVENUES:   |           |               |    |                |    |                 |    |                |
| Property Taxes  | \$        | -             | \$ | -              | \$ | -               | \$ | -              |
| Assessments   |           | -             |    | -              |    | -               |    | -              |
| Sales Taxes   |           | -             |    | -              |    | -               |    | -              |
| Franchise Taxes   |           | -             |    | -              |    | -               |    | -              |
| Licenses and Permits  |           | -             |    | -              |    | -               |    | -              |
| Intergovernmental<br>Charges for Services                                 |           | 32,319        |    | 31,300         |    | 30,900          |    | 30,900         |
| Fines and Forfeitures   |           | 32,319        |    | 31,300         |    | 30,900          |    | 30,900         |
| Interest  |           | 513           |    | 420            |    | 275             |    | 255            |
| Hospital Lease  |           | -             |    | -              |    | -               |    | -              |
| Other   |           | _             |    | -              |    | -               |    | _              |
| Total Revenues  |           | 32,832        |    | 31,720         |    | 31,175          |    | 31,155         |
| EXPENDITURES:   |           |               |    |                |    |                 |    |                |
| Personal Services   |           | -             |    | -              |    | -               |    | -              |
| Materials & Supplies  |           | -             |    | -              |    | -               |    | -              |
| Dues Travel & Training  |           | -             |    | -              |    | -               |    | -              |
| Utilities   |           | -             |    | -              |    | -               |    | -              |
| Vehicle Expense   |           | -             |    | -              |    | -               |    | -              |
| Equip & Bldg Maintenance<br>Contractual Services                          |           | -             |    | -              |    | -               |    | -              |
| Debt Service (Principal and Interest)                                     |           | -             |    | -              |    | -               |    | -              |
| Other   |           | 31,925        |    | 38,000         |    | 34,723          |    | 33,000         |
| Fixed Asset Additions Total Expenditures                                  | -         | 31,925        | -  | 38,000         | -  | 34,723          | -  | 33,000         |
| REVENUES OVER (UNDER) EXPENDITURES  |           | 907           |    | (6,280)        |    | (3,548)         |    | (1,845)        |
| OTHER FINANCING SOURCES (USES):   |           |               |    |                |    |                 |    |                |
| Transfer In   |           |               |    |                |    |                 |    |                |
| Transfer Out  |           | -             |    | -              |    | -               |    | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         |           | _             |    | _              |    | _               |    | _              |
| Proceeds of Long-Term Debt  |           | _             |    | _              |    | _               |    | _              |
| Retirement of Long-Term Debt  |           | _             |    | -              |    | -               |    | _              |
| <b>Total Other Financing Sources (Uses)</b>                               |           | -             |    | -              |    | -               |    | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                   |           |               |    |                |    |                 |    |                |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                |           | 907           |    | (6,280)        |    | (3,548)         |    | (1,845)        |
| FUND BALANCE (GAAP), beginning of year                                    |           | 18,885        |    | 19,792         |    | 19,792          |    | 16,244         |
| Less encumbrances, beginning of year                                      |           | -             |    | -              |    | -               |    | -              |
| Add encumbrances, end of year   |           |               |    | -              |    | =               |    | -              |
| EUND DAT ANCE (CAAD) and of man   | ф         | 10.503        | ф  | 12.510         | ф  | 14.044          | Φ  | 1.1.200        |
| FUND BALANCE (GAAP), end of year  | \$        | 19,792        | \$ | 13,512         | \$ | 16,244          | \$ | 14,399         |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                       |           |               |    |                |    |                 |    |                |
| Reserved:   |           |               |    |                |    |                 |    |                |
| Loan Receivable (Street NIDS/Levy District)                               | \$        | _             | \$ | -              | \$ | -               | \$ | -              |
| Prepaid Items/Security Deposits/Other Reserves                            |           | -             |    | -              |    | -               |    | -              |
| 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   |           | 19,792        |    | 13,512         |    | 16,244          |    | 14,399         |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year |           | -             |    | -              |    | -               |    | -              |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | <u>\$</u> | 19,792        | \$ | 13,512         | \$ | 16,244          | \$ | 14,399         |

#### Fund Statement-Hospital Profit Share Fund 209 (Nonmajor Fund)

|  |    | 2007<br>Actual | I  | 2008<br>Budget | Pı | 2008<br>rojected | ]  | 2009<br>Budget |
|--|----|----------------|----|----------------|----|------------------|----|----------------|
| REVENUES:  |    |                |    |                |    |                  |    |                |
| Property Taxes   | \$ | -              | \$ | -              | \$ | -                | \$ | -              |
| Assessments  |    | -              |    | -              |    | -                |    | -              |
| Sales Taxes  |    | -              |    | -              |    | -                |    | -              |
| Franchise Taxes  |    | -              |    | -              |    | -                |    | -              |
| Licenses and Permits Intergovernmental   |    | -              |    | -              |    | -                |    | -              |
| Charges for Services   |    | -              |    | -              |    | -                |    | -              |
| Fines and Forfeitures  |    | _              |    | _              |    | _                |    | _              |
| Interest   |    | 5,251          |    | -              |    | 2,220            |    | 1,900          |
| Hospital Lease   |    | -              |    | -              |    | -                |    | -              |
| Other  |    |                |    | -              |    |                  |    |                |
| Total Revenues   |    | 5,251          |    | -              |    | 2,220            |    | 1,900          |
| EXPENDITURES:  |    |                |    |                |    |                  |    |                |
| Personal Services  |    | -              |    | -              |    | -                |    | -              |
| Materials & Supplies   |    | -              |    | -              |    | -                |    | -              |
| Dues Travel & Training Utilities   |    | -              |    | -              |    | -                |    | -              |
| Vehicle Expense  |    | -              |    | -              |    | -                |    | -              |
| Equip & Bldg Maintenance   |    | _              |    | -              |    | -                |    | -              |
| Contractual Services   |    | _              |    | _              |    | _                |    | 40,000         |
| Debt Service (Principal and Interest)  |    | -              |    | -              |    | -                |    | -              |
| Other  |    | -              |    | -              |    | -                |    | -              |
| Fixed Asset Additions  |    | -              |    |                |    | -                |    |                |
| Total Expenditures   |    | -              |    | -              |    | -                |    | 40,000         |
| REVENUES OVER (UNDER) EXPENDITURES   |    | 5,251          |    | -              |    | 2,220            |    | (38,100)       |
| OTHER FINANCING SOURCES (USES):  |    |                |    |                |    |                  |    |                |
| Transfer In  |    | _              |    | _              |    | _                |    | _              |
| Transfer Out   |    | -              |    | -              |    | -                |    | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                          |    | -              |    | -              |    | -                |    | -              |
| Proceeds of Long-Term Debt   |    | -              |    | -              |    | -                |    | -              |
| Retirement of Long-Term Debt   |    |                |    | -              |    |                  |    | -              |
| <b>Total Other Financing Sources (Uses)</b>  |    | -              |    | -              |    | -                |    | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)  |    |                |    |                |    |                  |    | (20.400)       |
| EXPENDITURES AND OTHER USES  |    | 5,251          |    | -              |    | 2,220            |    | (38,100)       |
| FUND BALANCE (GAAP), beginning of year   |    | 120,790        |    | 82,041         |    | 82,041           |    | 84,261         |
| Less encumbrances, beginning of year   |    | (44,000)       |    | -              |    | -                |    | -              |
| Add encumbrances, end of year  |    | -              |    |                |    |                  |    |                |
| FUND BALANCE (GAAP), end of year   | \$ | 82,041         | \$ | 82,041         | \$ | 84,261           | \$ | 46,161         |
|  |    |                |    |                |    |                  |    |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year  |    |                |    |                |    |                  |    |                |
| Reserved:  | d. |                | ф  |                | ф  |                  | ф  |                |
| Loan Receivable (Street NIDS/Levy District) Prepaid Items/Security Deposits/Other Reserves | \$ | -              | \$ | -              | \$ | -                | \$ | -              |
| 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  |    | 82,041         |    | 82,041         |    | 84,261           |    | 46,161         |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year  |    |                |    |                |    |                  | -  | -              |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year  | \$ | 82,041         | \$ | 82,041         | \$ | 84,261           | \$ | 46,161         |

# **Fund Statement-Local Emergency Planning Committee Fund 210** (Nonmajor Fund)

| 2007<br>Actual  |            | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|------------|----------------|-------------------|----------------|
| REVENUES:   |            |                |                   |                |
| Property Taxes  | \$ -       | \$ -           | \$ -              | \$ -           |
| Assessments   | -          | -              | -                 | -              |
| Sales Taxes   | -          | -              | =                 | -              |
| Franchise Taxes   | -          | -              | -                 | -              |
| Licenses and Permits  | -          | -              | -                 | -              |
| Intergovernmental   | 6,903      | 8,100          | 8,141             | 10,300         |
| Charges for Services  | -          | -              | -                 | -              |
| Fines and Forfeitures   | 1 116      | 905            | -                 | 905            |
| Interest<br>Hospital Lease  | 1,116      | 885            | 650               | 885            |
| Other   | _          | _              | _                 | _              |
| Total Revenues  | 8,019      | 8,985          | 8,791             | 11,185         |
| EXPENDITURES:   |            |                |                   |                |
| Personal Services   | -          | -              | =                 | -              |
| Materials & Supplies  | 700        | 9,250          | 5,412             | 6,800          |
| Dues Travel & Training  | 335        | 3,355          | 3,000             | 17,500         |
| Utilities   | -          | -              | -                 | -              |
| Vehicle Expense   | -          | -              | -                 | -              |
| Equip & Bldg Maintenance  | -          | -              | -                 | -              |
| Contractual Services  | -          | 100            | 100               | 500            |
| Debt Service (Principal and Interest)                                     | -          | -              | =                 | =              |
| Other   | 96         | 145            | 300               | 300            |
| Fixed Asset Additions   | 7,054      | 4,000          | (2,526)           | 2,000          |
| Total Expenditures  | 8,185      | 16,850         | 6,286             | 27,100         |
| REVENUES OVER (UNDER) EXPENDITURES  | (166)      | (7,865)        | 2,505             | (15,915)       |
| OTHER FINANCING SOURCES (USES):   |            |                |                   |                |
| Transfer In   | -          | -              | -                 | -              |
| Transfer Out  | -          | -              | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         | -          | -              | -                 | -              |
| Proceeds of Long-Term Debt  | -          | -              | -                 | -              |
| Retirement of Long-Term Debt  | -          |                | =                 | -              |
| <b>Total Other Financing Sources (Uses)</b>                               | -          | -              | -                 | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                   |            |                |                   |                |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                | (166)      | (7,865)        | 2,505             | (15,915)       |
| FUND BALANCE (GAAP), beginning of year                                    | 20,743     | 20,577         | 20,577            | 23,082         |
| Less encumbrances, beginning of year                                      | -          | -              | -                 | -              |
| Add encumbrances, end of year   |            |                |                   |                |
| FUND BALANCE (GAAP), end of year  | \$ 20,577  | \$ 12,712      | \$ 23,082         | \$ 7,167       |
| ELIND DATANCE DECEDVES AND DESIGNATIONS and of                            |            |                |                   |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:             |            |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                               | \$ -       | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                            | <b>5</b> - | <b>5</b> -     | Ф -               | Φ -            |
| Debt Service/Restricted Assets  | -          | -              | <del>-</del>      | -              |
| 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 | 20,577     | 12,712         | 23,082            | 7,167<br>-     |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | \$ 20.577  | \$ 12.712      | \$ 22.092         | \$ 7167        |
| CHILDEN I ED CHILDIGHTED FOND BALANCE, and of year                        | \$ 20,577  | \$ 12,712      | \$ 23,082         | \$ 7,167       |

#### **Fund Statement-Tax Maintenance Fund 211 (Nonmajor Fund)**

|   | 2007<br>Actual             | I  | 2008<br>Budget           | P  | 2008<br>rojected | ]  | 2009<br>Budget |
|---|----------------------------|----|--------------------------|----|------------------|----|----------------|
| REVENUES:   |                            |    |                          |    |                  |    |                |
| Property Taxes  | \$<br>-                    | \$ | -                        | \$ | -                | \$ | -              |
| Assessments   | -                          |    | -                        |    | -                |    | -              |
| Sales Taxes   |                            |    | -                        |    | -                |    | -              |
| Franchise Taxes   |                            |    | -                        |    | -                |    | -              |
| Licenses and Permits  | -                          |    | -                        |    | -                |    | -              |
| Intergovernmental   | 177 642                    |    | 190.260                  |    | 105 115          |    | 214 627        |
| Charges for Services Fines and Forfeitures                        | 177,643                    |    | 180,260                  |    | 195,115          |    | 214,627        |
| Interest  | 11,817                     |    | 11,502                   |    | 8,128            |    | 8,128          |
| Hospital Lease  | 11,017                     |    | 11,302                   |    | 0,120            |    | 0,120          |
| Other   | _                          |    | _                        |    | _                |    | _              |
| Total Revenues  | <br>189,460                |    | 191,762                  |    | 203,243          |    | 222,755        |
| EXPENDITURES:   |                            |    |                          |    |                  |    |                |
| Personal Services   | -                          |    | 1,959                    |    | -                |    | 1,958          |
| Materials & Supplies  | 509                        |    | 900                      |    | 900              |    | 900            |
| Dues Travel & Training  | 6,105                      |    | 13,100                   |    | 13,654           |    | 13,350         |
| Utilities   | -                          |    | -                        |    | -                |    | -              |
| Vehicle Expense   | -                          |    | -                        |    | -                |    | -              |
| Equip & Bldg Maintenance  | -                          |    | -                        |    | -                |    | -              |
| Contractual Services  | 68,023                     |    | 83,521                   |    | 80,928           |    | 82,270         |
| Debt Service (Principal and Interest)                             | -                          |    | -                        |    | -                |    | -              |
| Other  Fig. 1 A and A 1 life and                                  | - 5 5 7 1                  |    | 28,506                   |    | 40.444           |    | 126,235        |
| Fixed Asset Additions   | <br>5,571<br><b>80,208</b> |    | 63,776<br><b>191,762</b> |    | 48,444           |    | 224,713        |
| Total Expenditures  | 80,208                     |    | 191,/02                  |    | 143,926          |    | 224,/13        |
| REVENUES OVER (UNDER) EXPENDITURES                                | 109,252                    |    | -                        |    | 59,317           |    | (1,958)        |
| OTHER FINANCING SOURCES (USES):                                   |                            |    |                          |    |                  |    |                |
| Transfer In   | -                          |    | -                        |    | -                |    | -              |
| Transfer Out  | (21,484)                   |    | (83,414)                 |    | (83,414)         |    | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease | -                          |    | -                        |    | -                |    | -              |
| Proceeds of Long-Term Debt  | -                          |    | -                        |    | -                |    | -              |
| Retirement of Long-Term Debt                                      | <br>(24, 40,4)             |    |                          |    |                  |    |                |
| <b>Total Other Financing Sources (Uses)</b>                       | (21,484)                   |    | (83,414)                 |    | (83,414)         |    | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           | 07.740                     |    | (92.414)                 |    | (24 007)         |    | (1.059)        |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                        | 87,768                     |    | (83,414)                 |    | (24,097)         |    | (1,958)        |
| FUND BALANCE (GAAP), beginning of year                            | 216,325                    |    | 304,093                  |    | 304,093          |    | 279,996        |
| Less encumbrances, beginning of year                              | -                          |    | -                        |    | -                |    | -              |
| Add encumbrances, end of year                                     | <br>                       |    |                          |    |                  |    |                |
| FUND BALANCE (GAAP), end of year                                  | \$<br>304,093              | \$ | 220,679                  | \$ | 279,996          | \$ | 278,038        |
|   | <br>                       |    |                          | '  | _                |    |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year               |                            |    |                          |    |                  |    |                |
| Reserved:   |                            |    |                          |    |                  |    |                |
| Loan Receivable (Street NIDS/Levy District)                       | \$<br>-                    | \$ | -                        | \$ | -                | \$ | -              |
| Prepaid Items/Security Deposits/Other Reserves                    | -                          |    | -                        |    | -                |    | -              |
| Debt Service/Restricted Assets                                    | -                          |    | -                        |    | -                |    | -              |
| Prior Year Encumbrances   | -                          |    | -                        |    | -                |    | -              |
| Designated:   |                            |    |                          |    |                  |    |                |
| Capital Project and Other   | <br>                       |    |                          |    |                  |    |                |
| Total Fund Balance Reserves and Designations, end of year         | -                          |    | -                        |    | -                |    | -              |
| FUND BALANCE, end of year   | 304,093                    |    | 220,679                  |    | 279,996          |    | 278,038        |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   | <br>                       |    | -                        |    | 413,330<br>-     |    | 270,030        |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$<br>304,093              | \$ | 220,679                  | \$ | 279,996          | \$ | 278,038        |
| •   |                            |    |                          |    |                  |    |                |

# **Fund Statement-Fairground Maintenance Fund 212 (Nonmajor Fund)**

| REVENUES:  |   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|--|---|----------------|----------------|-------------------|----------------|
| Sacistration   Saci   | REVENUES:   |                |                |                   |                |
| Sales Taxes  | * *   | \$ -           | \$ -           | \$ -              | \$ -           |
| Francisco  |   | -              | -              | -                 | -              |
| Intergovermental   |   | -              | -              | -                 | -              |
| Interest   |   | -              | -              | -                 | -              |
| Prince and Forditures   20,312   8,650   6,700   1,1508   7,000   1,1508   7,000   1,1508   7,000   1,1508   7,000     |   | _              | 57 000         | 57 000            | 19 005         |
| Finestration   |   | _              | -              | -                 | -              |
| Interest   20,312   3.65   3   |   | -              | -              | _                 | =              |
| Deh  |   | 20,312         | -              | 8,650             | -              |
| Total Revenues   | Hospital Lease                                    | -              | -              | -                 | -              |
| EXPENDITURES:  |   |                |                |                   |                |
| Personal Services  | Total Revenues                                    | 20,312         | 77,000         | 77,248            | 19,505         |
| Materials & Supplies   |   |                |                |                   |                |
| Dues Travel & Training   |   | -              | -              | -                 | -              |
|  | **  | -              | -              | -                 | -              |
| Vehicle Expense  | <del>-</del>                                      | -              | -              | -                 | -              |
| Equip & Bidg Maintenance   |   | -              | -              | -                 | -              |
| Contractual Services   | •   | 2 504          | -              | -                 | -              |
| Debt Service (Principal and Interest)  |   | 2,304          | 177 995        | 167 995           | _              |
| Chief   Chie   |   | _              | -              | -                 | _              |
| Total Expenditures   | _   | (106)          | 67,000         | 57,000            | 29,005         |
| REVENUES OVER (UNDER) EXPENDITURES  OTHER FINANCING SOURCES (USES):  Transfer In  Transfer Out Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease Proceeds of Sale of Long-Term Debt  Retirement of Long-Term Debt  Retirement of Long-Term Debt  REVENUES AND OTHER SOURCES OVER (UNDER)  EXPENDITURES AND OTHER USES (BUDGET BASIS)  PUND BALANCE (GAAP), beginning of year  Add encumbrances, beginning of year  Add encumbrances, end of year  FUND BALANCE (GAAP), end of year  Reserved:  Loan Receivable (Street NIDS/Levy District)  Prior Year Encumbrances  Designated:  Capital Project and Other  Capital Project and Other  Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year  FUND BALANCE, end of year  FUND BALANCE, end of year  Capital Project and Other  Total Fund Balance Reserves and Designations, end of year  Proved Encumbrances  Designated:  Capital Project and Other  Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year   | Fixed Asset Additions                             |                | 205,000        | 205,000           | <u> </u>       |
| OTHER FINANCING SOURCES (USES):           Transfer In  | Total Expenditures                                | 2,398          | 449,995        | 429,995           | 29,005         |
| Transfer Out   | REVENUES OVER (UNDER) EXPENDITURES                | 17,914         | (372,995)      | (352,747)         | (9,500)        |
| Transfer Out   | OTHER FINANCING SOURCES (USES):                   |                |                |                   |                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease   -   -   -   -   -   -   -   -   -  | Transfer In                                       | -              | -              | -                 | -              |
| Proceeds of Long-Term Debt   |   | -              | -              | -                 | -              |
| Retirement of Long-Term Debt   |   | -              | -              | -                 | -              |
| Total Other Financing Sources (Uses)   -   -   -   -   -   -   -   -   -   |   | -              | -              | -                 | -              |
| REVENUES AND OTHER SOURCES (BUDGET BASIS)   17,914   (372,995)   (352,747)   (9,500)   | -   |                |                |                   |                |
| Type   Capital Project and Other USES (BUDGET BASIS)   17,914   (372,995)   (352,747)   (9,500)  | Total Other Financing Sources (Uses)              | -              | -              | -                 | -              |
| FUND BALANCE (GAAP), beginning of year   406,013   395,754   395,754   43,007     Less encumbrances, beginning of year   (28,173)   -   -   -   -     Add encumbrances, end of year   -   -     -     FUND BALANCE (GAAP), end of year   \$395,754   \$22,759   \$43,007   \$33,507      FUND BALANCE RESERVES AND DESIGNATIONS, end of year                       FUND BALANCE RESERVES AND DESIGNATIONS, end of year                   FUND BALANCE RESERVES AND DESIGNATIONS, end of year                 FUND BALANCE RESERVES AND DESIGNATIONS, end of year               FUND BALANCE RESERVES AND DESIGNATIONS  | REVENUES AND OTHER SOURCES OVER (UNDER)           |                |                |                   |                |
| Less encumbrances, beginning of year Add encumbrances, end of year  FUND BALANCE (GAAP), end of year  Reserved:  Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  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  | EXPENDITURES AND OTHER USES (BUDGET BASIS)        | 17,914         | (372,995)      | (352,747)         | (9,500)        |
| ### Add encumbrances, end of year    FUND BALANCE (GAAP), end of year   \$ 395,754   \$ 22,759   \$ 43,007   \$ 33,507     FUND BALANCE RESERVES AND DESIGNATIONS, end of year   Reserved:   | FUND BALANCE (GAAP), beginning of year            | 406,013        | 395,754        | 395,754           | 43,007         |
| FUND BALANCE (GAAP), end of year  FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:  Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  Debt Service/Restricted Assets   | Less encumbrances, beginning of year              | (28,173)       | -              | -                 | =              |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:  Loan Receivable (Street NIDS/Levy District) \$ - \$ - \$ - \$ - Prepaid Items/Security Deposits/Other Reserves Debt Service/Restricted Assets Prior Year Encumbrances Prior Year Encumbrances Posignated: Capital Project and Other Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year 395,754 22,759 43,007 33,507 FUND BALANCE RESERVES/DESIGNATIONS, end of year   | Add encumbrances, end of year                     |                |                |                   |                |
| Reserved:  Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  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   | FUND BALANCE (GAAP), end of year                  | \$ 395,754     | \$ 22,759      | \$ 43,007         | \$ 33,507      |
| Reserved:  Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  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  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -   |   |                |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  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  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -  | •   |                |                |                   |                |
| Prepaid Items/Security Deposits/Other Reserves   |   | Φ.             | d)             | Ф                 | Φ.             |
| Debt Service/Restricted Assets Prior Year Encumbrances Prior Year Encumbrances  Designated: Capital Project and Other Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year Substituting the service of year of o | · · · · · · · · · · · · · · · · · · ·             | \$ -           | \$ -           | \$ -              | \$ -           |
| 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   |   | -              | -              | -                 | -              |
| 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  - 2  |   | -              | -              | -                 | -              |
| 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   |   | -              | -              | -                 | -              |
| Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year  FUND BALANCE RESERVES/DESIGNATIONS, end of year  - 22,759  43,007  33,507  FUND BALANCE RESERVES/DESIGNATIONS, end of year   |   | _              | _              | _                 | _              |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year  |   | -              | -              | -                 | -              |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year  |   |                |                |                   |                |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year  | FUND BALANCE, end of year                         | 395,754        | 22,759         | 43,007            | 33,507         |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year         \$ 395,754         \$ 22,759         \$ 43,007         \$ 33,507   |   | <u> </u>       |                |                   |                |
|  | UNRESERVED/UNDESIGNATED FUND BALANCE, end of year | \$ 395,754     | \$ 22,759      | \$ 43,007         | \$ 33,507      |

#### Fund Statement-Election Services Fund 230 (Nonmajor Fund)

|   | 2007<br>Actual |         | 1  | 2008<br>Budget |    | 2008<br>rojected | 2009<br>Budget |          |
|---|----------------|---------|----|----------------|----|------------------|----------------|----------|
| REVENUES:   |                |         |    |                |    |                  |                |          |
| Property Taxes  | \$             | -       | \$ | -              | \$ | -                | \$             | -        |
| Assessments   |                | -       |    | -              |    | -                |                | -        |
| Sales Taxes   |                | -       |    | -              |    | -                |                | -        |
| Franchise Taxes   |                | -       |    | -              |    | -                |                | -        |
| Licenses and Permits  |                | -       |    | -              |    | -                |                | -        |
| Intergovernmental   |                | 27,313  |    | 9,000          |    | 23,701           |                | 16,000   |
| Charges for Services  |                | 19,491  |    | 41,000         |    | 50,000           |                | 8,500    |
| Fines and Forfeitures   |                |         |    |                |    | -                |                | -        |
| Interest  |                | 5,368   |    | 5,150          |    | 3,800            |                | 3,800    |
| Hospital Lease  |                | -       |    | -              |    | -                |                | -        |
| Other   |                |         |    | -              |    | -                |                | -        |
| Total Revenues  |                | 52,172  |    | 55,150         |    | 77,501           |                | 28,300   |
| EXPENDITURES:   |                |         |    |                |    |                  |                |          |
| Personal Services   |                | -       |    | -              |    | -                |                | -        |
| Materials & Supplies  |                | -       |    | 10,400         |    | -                |                | -        |
| Dues Travel & Training  |                | 14,076  |    | 12,800         |    | 150              |                | 12,800   |
| Utilities   |                | 1,556   |    | 2,000          |    | 1,400            |                | 2,000    |
| Vehicle Expense   |                | -       |    | -              |    | -                |                | -        |
| Equip & Bldg Maintenance  |                | -       |    | -              |    | -                |                | -        |
| Contractual Services  |                | -       |    | 7,000          |    | -                |                | 7,000    |
| Debt Service (Principal and Interest)                                     |                | -       |    | -              |    | -                |                | -        |
| Other   |                | -       |    | 48,632         |    | -                |                | 70,000   |
| Fixed Asset Additions   |                | 9,956   |    | 18,468         |    | 12,643           |                | 7,500    |
| Total Expenditures  |                | 25,588  |    | 99,300         |    | 14,193           |                | 99,300   |
| REVENUES OVER (UNDER) EXPENDITURES  |                | 26,584  |    | (44,150)       |    | 63,308           |                | (71,000) |
| OTHER FINANCING SOURCES (USES):   |                |         |    |                |    |                  |                |          |
| Transfer In   |                | _       |    | _              |    | _                |                | -        |
| Transfer Out  |                | -       |    | -              |    | -                |                | -        |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         |                | -       |    | -              |    | -                |                | -        |
| Proceeds of Long-Term Debt  |                | -       |    | -              |    | -                |                | -        |
| Retirement of Long-Term Debt  |                | _       |    | _              |    | _                |                | -        |
| <b>Total Other Financing Sources (Uses)</b>                               |                | -       |    | -              |    | -                |                | -        |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                   |                |         |    |                |    |                  |                |          |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                |                | 26,584  |    | (44,150)       |    | 63,308           |                | (71,000) |
| FUND BALANCE (GAAP), beginning of year                                    |                | 97,016  |    | 123,600        |    | 123,600          |                | 186,908  |
| Less encumbrances, beginning of year                                      |                | -       |    |                |    | - , - * *        |                | - ,      |
| Add encumbrances, end of year   |                | _       |    | _              |    | _                |                | _        |
| ·   |                |         |    |                |    | ,                |                |          |
| FUND BALANCE (GAAP), end of year  | \$             | 123,600 | \$ | 79,450         | \$ | 186,908          | \$             | 115,908  |
|   |                |         |    |                |    |                  |                |          |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                       |                |         |    |                |    |                  |                |          |
| Reserved:   |                |         |    |                |    |                  |                |          |
| Loan Receivable (Street NIDS/Levy District)                               | \$             | -       | \$ | -              | \$ | -                | \$             | -        |
| Prepaid Items/Security Deposits/Other Reserves                            |                | -       |    | -              |    | -                |                | -        |
| Debt Service/Restricted Assets  |                | -       |    | -              |    | -                |                | -        |
| Prior Year Encumbrances   |                | -       |    | -              |    | -                |                | -        |
| Designated:   |                |         |    |                |    |                  |                |          |
| Capital Project and Other   |                |         |    |                |    |                  |                |          |
| Total Fund Balance Reserves and Designations, end of year                 |                | -       |    | -              |    | -                |                | -        |
|   |                |         |    | <b>=</b> 0 :   |    |                  |                |          |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year |                | 123,600 |    | 79,450<br>-    |    | 186,908          |                | 115,908  |
|   |                |         |    |                | -  |                  |                |          |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | \$             | 123,600 | \$ | 79,450         | \$ | 186,908          | \$             | 115,908  |

# Fund Statement-Federal HAVA Election Fund 231 (Nonmajor Fund)

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| REVENUES:   |                |                |                   |                |
| Property Taxes  | \$ -           | \$ -           | \$ -              | \$ -           |
| Assessments   | -              | -              | -                 | -              |
| Sales Taxes   | -              | -              | -                 | -              |
| Franchise Taxes   | -              | -              | -                 | -              |
| Licenses and Permits  | 12.220         | =              | -                 | -              |
| Intergovernmental<br>Charges for Services                         | 12,329         | -              | -                 | -              |
| Fines and Forfeitures   | -              | -              | -                 | _              |
| Interest  | 271            | _              | _                 | _              |
| Hospital Lease  | -              | _              | _                 | _              |
| Other   | -              | -              | -                 | -              |
| Total Revenues  | 12,600         |                |                   | -              |
|   |                |                |                   |                |
| EXPENDITURES:   |                |                |                   |                |
| Personal Services   | -              | -              | -                 | -              |
| Materials & Supplies  | 2,509          | -              | -                 | -              |
| Dues Travel & Training  | -              | -              | -                 | -              |
| Utilities   | -              | -              | -                 | -              |
| Vehicle Expense   | -              | -              | -                 | -              |
| Equip & Bldg Maintenance  | =              | -              | -                 | -              |
| Contractual Services  | -              | -              | -                 | -              |
| Debt Service (Principal and Interest) Other                       | 102            | -              | -                 | -              |
| Fixed Asset Additions   | 102            | -              | -                 | -              |
| Total Expenditures  | 2,611          | <del></del>    | <del></del>       | <del></del>    |
| 10th Expenditures   | 2,011          |                |                   |                |
| REVENUES OVER (UNDER) EXPENDITURES                                | 9,989          | -              | -                 | -              |
| OTHER FINANCING SOURCES (USES):                                   |                |                |                   |                |
| Transfer In   | 103,245        | -              | _                 | _              |
| Transfer Out  | -              | -              | _                 | _              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease | _              | -              | _                 | _              |
| Proceeds of Long-Term Debt  | -              | -              | -                 | -              |
| Retirement of Long-Term Debt                                      | -              | -              | _                 | _              |
| <b>Total Other Financing Sources (Uses)</b>                       | 103,245        | -              | -                 | -              |
|   |                |                |                   |                |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           |                |                |                   |                |
| EXPENDITURES AND OTHER USES                                       | 113,234        | -              | -                 | -              |
|   | (110.001)      |                |                   |                |
| FUND BALANCE (GAAP), beginning of year                            | (113,234)      | -              | -                 | -              |
| Less encumbrances, beginning of year                              | -              | -              | -                 | -              |
| Add encumbrances, end of year                                     |                |                |                   |                |
| FUND BALANCE (GAAP), end of year                                  | s -            | \$ -           | <b>s</b> -        | \$ -           |
|   | Ψ              | Ψ              | Ψ                 | Ψ              |
|   |                |                |                   |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year               |                |                |                   |                |
| Reserved:   |                |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                       | \$ -           | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                    | -              | -              | -                 | -              |
| Debt Service/Restricted Assets                                    | -              | _              | -                 | _              |
| Prior Year Encumbrances   | -              | -              | -                 | -              |
| Designated:   |                |                |                   |                |
| Capital Project and Other   | <u> </u>       |                |                   |                |
| Total Fund Balance Reserves and Designations, end of year         | -              | -              | -                 | -              |
|   |                |                |                   |                |
| TYND DAY ANGE 1 C   |                |                |                   |                |
| FUND BALANCE, end of year   | -              | -              | -                 | -              |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   |                |                |                   |                |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | •              | ¢              | •                 | •              |
| CHARLES FED CHEROTOTALED FORD BALANCE, CIG OF year                | φ -            | φ -            | φ -               | φ -            |

# Fund Statement-Election Equipment Replacement Fund 232 (Nonmajor Fund)

|   | 2007<br>Actual                          | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|---|----------------|-------------------|----------------|
| REVENUES:   |   |                |                   |                |
| Property Taxes  | \$ -                                    | \$ -           | \$ -              | \$ -           |
| Assessments   | -                                       | -              | -                 | -              |
| Sales Taxes   | -                                       | -              | -                 | -              |
| Franchise Taxes   | -                                       | -              | -                 | -              |
| Licenses and Permits  | -                                       | -              | -                 | -              |
| Intergovernmental   | -                                       | -              | -                 | -              |
| Charges for Services  | 21,400                                  | -              | 45,000            | -              |
| Fines and Forfeitures   | -                                       | -              | -                 | -              |
| Interest  | 384                                     | 420            | 870               | 870            |
| Hospital Lease<br>Other   | -                                       | -              | -                 | -              |
| Total Revenues  | 21,784                                  | 420            | 45,870            | 870            |
| Total Revenues  | 21,/84                                  | 420            | 45,870            | 870            |
| EXPENDITURES:   |   |                |                   |                |
| Personal Services   | -                                       | -              | -                 | -              |
| Materials & Supplies  | -                                       | -              | -                 | -              |
| Dues Travel & Training Utilities                                  | -                                       | -              | -                 | -              |
| Vehicle Expense   | -                                       | -              | -                 | -              |
| *   | -                                       | <del>-</del>   | -                 | -              |
| Equip & Bldg Maintenance<br>Contractual Services                  | -                                       | <del>-</del>   | -                 | -              |
| Debt Service (Principal and Interest)                             | -                                       | -              | -                 | -              |
| Other   | -                                       | -              | _                 | _              |
| Fixed Asset Additions   | _                                       | _              | _                 |                |
| Total Expenditures  | <del></del>                             |                | <del></del>       | -              |
| REVENUES OVER (UNDER) EXPENDITURES                                | 21,784                                  | 420            | 45,870            | 870            |
| OTHER FINANCING COURCES (USES).                                   |   |                |                   |                |
| OTHER FINANCING SOURCES (USES): Transfer In                       |   |                |                   |                |
| Transfer Out  | -                                       | <del>-</del>   | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease | -                                       | -              | _                 | -              |
| Proceeds of Long-Term Debt  |   | _              | _                 |                |
| Retirement of Long-Term Debt                                      | _                                       | _              | _                 |                |
| Total Other Financing Sources (Uses)                              | -                                       |                | -                 |                |
| DEVENIUES AND OTHER SOURCES OVER (INDER)                          |   |                |                   |                |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           | 21.704                                  | 420            | 45.050            | 070            |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                        | 21,784                                  | 420            | 45,870            | 870            |
| FUND BALANCE (GAAP), beginning of year                            | -                                       | 21,784         | 21,784            | 67,654         |
| Less encumbrances, beginning of year                              | -                                       | -              | -                 | -              |
| Add encumbrances, end of year                                     |   |                |                   |                |
| FUND BALANCE (GAAP), end of year                                  | \$ 21,784                               | \$ 22,204      | \$ 67,654         | \$ 68,524      |
| •   | . , , , , , , , , , , , , , , , , , , , |                |                   |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year               |   |                |                   |                |
| Reserved:   |   |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                       | \$ -                                    | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                    | <u>-</u>                                | _              | -                 | -              |
| 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   | 21,784                                  | 22,204         | 67,654            | 68,524         |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   |   |                | -                 |                |
|   |   |                |                   |                |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$ 21,784                               | \$ 22,204      | \$ 67,654         | \$ 68,524      |

#### Fund Statement-Sheriff Forfeiture Fund 250 (Nonmajor Fund)

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| REVENUES:   |                |                | Φ.                |                |
| Property Taxes  | \$ -           | \$ -           | \$ -              | \$ -           |
| Assessments   | -              | -              | =                 | -              |
| Sales Taxes   | -              | -              | -                 | -              |
| Franchise Taxes Licenses and Permits  | -              | -              | -                 | -              |
|   | -              | -              | -                 | -              |
| Intergovernmental<br>Charges for Services   | -              | -              | -                 | -              |
| Fines and Forfeitures   | _              | _              |                   |                |
| Interest  | 5,919          | 5,300          | 3,000             | 2,680          |
| Hospital Lease  | -              | -              | -                 | 2,000          |
| Other   | _              | _              | -                 | <u>-</u>       |
| Total Revenues  | 5,919          | 5,300          | 3,000             | 2,680          |
| EXPENDITURES:   |                |                |                   |                |
| Personal Services   | 2,575          | -              | -                 | -              |
| Materials & Supplies  | -              | -              | -                 | -              |
| Dues Travel & Training  | -              | -              | -                 | -              |
| Utilities   | -              | 700            | 169               | 350            |
| Vehicle Expense   | 2,340          | 3,000          | 2,800             | 3,000          |
| Equip & Bldg Maintenance  | -              | -              | -                 | -              |
| Contractual Services  | 78             | 84             | 84                | 84             |
| Debt Service (Principal and Interest)   | -              | -              | -                 | -              |
| Other   | -              | -              | -                 | -              |
| Fixed Asset Additions   | 6,300          | 8,130          | 8,130             | 4,500          |
| Total Expenditures  | 11,293         | 11,914         | 11,183            | 7,934          |
| REVENUES OVER (UNDER) EXPENDITURES  | (5,374)        | (6,614)        | (8,183)           | (5,254)        |
| OTHER FINANCING SOURCES (USES):   |                |                |                   |                |
| Transfer In   | -              | -              | -                 | -              |
| Transfer Out  | -              | -              | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                     | 7,666          | =              | =                 | -              |
| Proceeds of Long-Term Debt  | -              | -              | -                 | -              |
| Retirement of Long-Term Debt  |                |                |                   |                |
| <b>Total Other Financing Sources (Uses)</b>   | 7,666          | -              | -                 | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES (BUDGET BASIS) | 2,292          | (6,614)        | (8,183)           | (5,254)        |
|   | 111.006        | 112 279        | 112 279           |                |
| FUND BALANCE (GAAP), beginning of year<br>Less encumbrances, beginning of year        | 111,086        | 113,378        | 113,378           | 105,195        |
|   | -              | -              | -                 | -              |
| Add encumbrances, end of year   |                |                |                   |                |
| FUND BALANCE (GAAP), end of year  | \$ 113,378     | \$ 106,764     | \$ 105,195        | \$ 99,941      |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:                         |                |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)   | \$ -           | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves  | -              | -              | -                 | -              |
| Debt Service/Restricted Assets  | -              | -              | -                 | -              |
| Prior Year Encumbrances   | -              | -              | -                 | -              |
| Designated:   |                |                |                   |                |
| Capital Project and Other   |                |                |                   |                |
| Total Fund Balance Reserves and Designations, end of year                             | -              | -              | -                 | -              |
| EUND DALLANCE and of  | 112.280        | 10/ 5/4        | 105 105           | 00.044         |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year             | 113,378        | 106,764        | 105,195           | 99,941         |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                     | \$ 113,378     | \$ 106,764     | \$ 105,195        | \$ 99,941      |

#### **Fund Statement-Sheriff Training Fund 251 (Nonmajor Fund)**

| REVENUES: Property Taxes  Actual Budget Projected  Projected   | \$ -             |
|--|------------------|
| Property Taxes   | \$ -             |
|  |                  |
| Assessments  | -                |
| Sales Taxes  | -                |
| Franchise Taxes  | -                |
| Licenses and Permits   | 10.000           |
| Intergovernmental         8,915         10,000         9,865           Charges for Services         18,949         20,000         20,000 | 10,000<br>20,000 |
| Fines and Forfeitures  | 20,000           |
| Interest 577 500 372   | 330              |
| Hospital Lease   | -                |
| Other  | -                |
| Total Revenues 28,441 30,500 30,237  | 30,330           |
| EXPENDITURES:  |                  |
| Personal Services  | -                |
| Materials & Supplies   | -                |
| Dues Travel & Training 25,974 30,500 30,500  | 30,500           |
| Utilities  | -                |
| Vehicle Expense Equip & Bldg Maintenance   | -                |
| Contractual Services   | -                |
| Debt Service (Principal and Interest)  | -                |
| Other  | _                |
| Fixed Asset Additions  | -                |
| Total Expenditures 25,974 30,500 30,500  | 30,500           |
| REVENUES OVER (UNDER) EXPENDITURES 2,467 - (263)   | (170)            |
| OTHER FINANCING SOURCES (IGES).  |                  |
| OTHER FINANCING SOURCES (USES):  Transfer In   |                  |
| Transfer Out   | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease  | _                |
| 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 (BUDGET BASIS) 2,467 - (263)   | (170)            |
| <b>FUND BALANCE (GAAP),</b> beginning of year 11,074 13,541 13,541   | 13,278           |
| Less encumbrances, beginning of year   | · -              |
| Add encumbrances, end of year  | -                |
|  |                  |
| FUND BALANCE (GAAP), end of year         \$ 13,541         \$ 13,541         \$ 13,278   | \$ 13,108        |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year  |                  |
| Reserved:  |                  |
| Loan Receivable (Street NIDS/Levy District) \$ - \$ -  | \$ -             |
| Prepaid Items/Security Deposits/Other Reserves   | Ψ<br>-           |
| Debt Service/Restricted Assets   | _                |
| Prior Year Encumbrances  | _                |
| Designated:  |                  |
| Capital Project and Other  | -                |
| Total Fund Balance Reserves and Designations, end of year  | -                |
| EVIND DAY ANGE and of tree   | 42 400           |
| FUND BALANCE, end of year 13,541 13,541 13,278 FUND BALANCE RESERVES/DESIGNATIONS, end of year   | 13,108           |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year \$ 13,541 \$ 13,541 \$ 13,278  | \$ 13,108        |

# Fund Statement-Public Safety Citizen Contribution Fund 252 (Nonmajor Fund)

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| REVENUES:   |                |                |                   |                |
| Property Taxes  | \$ -           | \$ -           | \$ -              | \$ -           |
| Assessments   | -              | -              | -                 | -              |
| Sales Taxes Franchise Taxes   | -              | -              | -                 | -              |
| Licenses and Permits  | -              |                | -                 | -              |
| Intergovernmental   | _              | _              | _                 | _              |
| Charges for Services  | _              | _              | _                 | -              |
| Fines and Forfeitures   | -              | -              | =                 | =              |
| Interest  | 734            | 880            | 414               | 135            |
| Hospital Lease  | -              | -              | -                 | -              |
| Other   | 8,500          |                | 5,000             |                |
| Total Revenues  | 9,234          | 880            | 5,414             | 135            |
| EXPENDITURES:   |                |                |                   |                |
| Personal Services   | -              | -              |                   | -              |
| Materials & Supplies  | 2,160          | 3,681          | 3,531             | 950            |
| Dues Travel & Training  | 520            | 753            | 600               | 800            |
| Utilities   | -              | -              | -                 | -              |
| Vehicle Expense   | -              | -              | -                 | -              |
| Equip & Bldg Maintenance<br>Contractual Services                          | 112            | -              | -                 | -              |
| Debt Service (Principal and Interest)                                     | 112            | -              | -                 | -              |
| Other   | _              | _              | _                 | _              |
| Fixed Asset Additions   | 4,634          | -<br>-         |                   | _              |
| Total Expenditures  | 7,426          | 4,434          | 4,131             | 1,750          |
| REVENUES OVER (UNDER) EXPENDITURES  | 1,808          | (3,554)        | 1,283             | (1,615)        |
| OTHER FINANCING SOURCES (USES):   |                |                |                   |                |
| Transfer In   | _              | _              | -                 | -              |
| Transfer Out  | _              | _              | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         | -              | -              | -                 | -              |
| Proceeds of Long-Term Debt  | -              | -              | -                 | -              |
| Retirement of Long-Term Debt  |                |                |                   |                |
| <b>Total Other Financing Sources (Uses)</b>                               | -              | -              | -                 | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                   |                |                |                   |                |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                | 1,808          | (3,554)        | 1,283             | (1,615)        |
| FUND BALANCE (GAAP), beginning of year                                    | 6,346          | 8,154          | 8,154             | 9,437          |
| Less encumbrances, beginning of year                                      | -              | -              | -                 | -              |
| Add encumbrances, end of year   |                | -              |                   |                |
| FUND BALANCE (GAAP), end of year  | \$ 8,154       | \$ 4,600       | \$ 9,437          | \$ 7,822       |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                       |                |                |                   |                |
| Reserved:   |                |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                               | \$ -           | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                            | <u>-</u>       | -<br>-         | -                 | <u>-</u>       |
| 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 | 8,154          | 4,600          | 9,437             | 7,822          |
| •   |                |                | <del></del>       |                |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | \$ 8,154       | \$ 4,600       | \$ 9,437          | \$ 7,822       |

### Fund Statement-Local Law Enforcement Grant Fund 253 (Nonmajor Fund)

| REVENUES:  |   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|--|---|----------------|----------------|-------------------|----------------|
| Sacist Pates   | REVENUES:   |                |                |                   |                |
| Sales  | * *   | \$ -           | \$ -           | \$ -              | \$ -           |
| Franchis   |   | -              | -              | -                 | -              |
| Discrimental   |   | -              | -              | -                 | -              |
| Interport Process  |   | -              | -              | -                 | -              |
| Part    |   | -              | 28 850         | 28 850            | _              |
| Fines and Forfeitures  | · · · · · · · · · · · · · · · · · · ·                             | _              | 20,030         | 20,030            | _              |
| Interest   415   |   | _              | _              | -                 | _              |
| Choica   |   | 415            | _              | 436               | -              |
| Total Revenues   | Hospital Lease  | -              | -              | -                 | -              |
| Personal Services  | Other   |                |                | _                 |                |
| Personal Services  | Total Revenues  | 415            | 28,850         | 29,286            | -              |
| Materials & Supplies   |   |                |                |                   |                |
| Dues Travel & Training   |   | -              | -              | -                 | -              |
| Unitities  | **  | -              | 2,747          | 2,747             | -              |
| Separation   Sep | <del>-</del>  | -              | -              | -                 | -              |
| Equip & Bidg Maintenance   |   | -              | -              | -                 | -              |
| Contractual Services (Principal and Interest)  | •   | -              | -              | -                 | -              |
| Debt Service (Principal and Interest)  |   | -              | -              | -                 | -              |
| Strict Asset Additions   |   | -              | -              | -                 | -              |
| Fixed Asset Additions  | _   | -              | -              | -                 | _              |
| Total Expenditures   |   | 820            | 26.617         | 26.617            | _              |
| OTHER FINANCING SOURCES (USES):           Transfer In  |   |                |                |                   | -              |
| Transfer In  | REVENUES OVER (UNDER) EXPENDITURES                                | (405)          | (514)          | (78)              | -              |
| Transfer In  | OTHER FINANCING SOURCES (USES):                                   |                |                |                   |                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease   -   -   -   -   -   -   -   -   -  |   | -              | -              | -                 | -              |
| Proceeds of Long-Term Debt   | Transfer Out  | -              | -              | -                 | -              |
| Retirement of Long-Term Debt   | Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease | -              | -              | -                 | -              |
| Total Other Financing Sources (Uses)   -   -   -   -   -   -   -   -   -   | Proceeds of Long-Term Debt  | -              | -              | -                 | -              |
| REVENUES AND OTHER SOURCES (BUDGET BASIS)  | Retirement of Long-Term Debt                                      |                |                |                   |                |
| Company   Comp | <b>Total Other Financing Sources (Uses)</b>                       | -              | -              | -                 | -              |
| FUND BALANCE (GAAP), beginning of year         1,075         1,490         1,490         1,412           Less encumbrances, beginning of year         -         (820)         (820)         (820)           Add encumbrances, end of year         820         820         820         820           FUND BALANCE (GAAP), end of year         \$ 1,490         \$ 976         \$ 1,412         \$ 1,412           FUND BALANCE RESERVES AND DESIGNATIONS, end of year         S -         \$ -         \$ -         \$ -           Reserved:         Loan Receivable (Street NIDS/Levy District)         \$ -         \$ -         \$ -         \$ -           Loan Receivable (Street NIDS/Levy District)         \$ -         \$ -         \$ -         \$ -         \$ -           Prepaid Items/Security Deposits/Other Reserves         -  | REVENUES AND OTHER SOURCES OVER (UNDER)                           |                |                |                   |                |
| Less encumbrances, beginning of year   S20   S |   | (405)          | (514)          | (78)              | -              |
| ### Reserved:   Loan Receivable (Street NIDS/Levy District)  | FUND BALANCE (GAAP), beginning of year                            | 1,075          | 1,490          | 1,490             | 1,412          |
| FUND BALANCE (GAAP), end of year         \$ 1,490         \$ 976         \$ 1,412         \$ 1,412           FUND BALANCE RESERVES AND DESIGNATIONS, end of year         Reserved:           Loan Receivable (Street NIDS/Levy District)         \$ -         <  | Less encumbrances, beginning of year                              | =              | (820)          | (820)             | (820)          |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:  Loan Receivable (Street NIDS/Levy District) \$ - \$ - \$ - \$ - Prepaid Items/Security Deposits/Other Reserves Debt Service/Restricted Assets Prior Year Encumbrances 820 820 820 820 820 Designated: Capital Project and Other Total Fund Balance Reserves and Designations, end of year 820 820 820 820  FUND BALANCE, end of year 1,490 976 1,412 1,412 FUND BALANCE RESERVES/DESIGNATIONS, end of year (820) (820) (820) (820)  | Add encumbrances, end of year                                     | 820            | 820            | 820               | 820            |
| Reserved:   Loan Receivable (Street NIDS/Levy District)  | FUND BALANCE (GAAP), end of year                                  | \$ 1,490       | \$ 976         | \$ 1,412          | \$ 1,412       |
| Loan Receivable (Street NIDS/Levy District)  |   |                |                |                   |                |
| Prepaid Items/Security Deposits/Other Reserves         -<  |   | \$ -           | \$ -           | \$ -              | \$ -           |
| Debt Service/Restricted Assets         - <th< td=""><td>· · · · · · · · · · · · · · · · · · ·</td><td>Ψ<br/>-</td><td>Ψ<br/>-</td><td>Ψ<br/>-</td><td>Ψ<br/>-</td></th<>   | · · · · · · · · · · · · · · · · · · ·                             | Ψ<br>-         | Ψ<br>-         | Ψ<br>-            | Ψ<br>-         |
| Prior Year Encumbrances         820         820         820         820           Designated:         Capital Project and Other         -         <  |   | _              | _              | _                 | _              |
| Designated:         Capital Project and Other         -  |   | 820            | 820            | 820               | 820            |
| Capital Project and Other         - <td>Designated:</td> <td></td> <td></td> <td></td> <td></td>   | Designated:   |                |                |                   |                |
| Total Fund Balance Reserves and Designations, end of year         820         820         820         820           FUND BALANCE, end of year         1,490         976         1,412         1,412           FUND BALANCE RESERVES/DESIGNATIONS, end of year         (820)         (820)         (820)         (820)  |   |                |                |                   |                |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year (820) (820) (820)  |   | 820            | 820            | 820               | 820            |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year (820) (820) (820)  | EVIND BAYANCE A 6   | 4.400          | 0=-            |                   |                |
|  |   |                |                | ,                 |                |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year \$ 670 \$ 156 \$ 592 \$ 592  | FUND BALANCE RESERVES/DESIGNATIONS, end of year                   | (820)          | (820)          | (820)             | (820)          |
|  | UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$ 670         | \$ 156         | \$ 592            | \$ 592         |

#### Fund Statement-Sheriff Civil Charges Fund 254 (Nonmajor Fund)

| REVENUES:   Property Taxes   | 2007<br>Actual  |    | 2008<br>Budget |    | P          | 2008<br>rojected | 2009<br>Budget |          |            |
|--|---|----|----------------|----|------------|------------------|----------------|----------|------------|
| Sascince   Sales   S | REVENUES:   |    |                |    |            |                  |                |          |            |
| Sales Taxes  | * *   | \$ | -              | \$ | -          | \$               | -              | \$       | -          |
| Franchic Taxes   |   |    | -              |    | -          |                  | -              |          | -          |
| Intergovername   |   |    | -              |    | -          |                  | -              |          | -          |
| Interport Charges for Services   50,000   50,0 |   |    | -              |    | -          |                  | -              |          | -          |
| Part    |   |    | -              |    | -          |                  | -              |          | -          |
| Fines and Forfeitures  | <u>c</u>  |    | 50,000         |    | 50,000     |                  | 50,000         |          | 50,000     |
| Interest   | · · · · · · · · · · · · · · · · · · ·                             |    | 50,000         |    | 50,000     |                  | 50,000         |          | -          |
| Characteris  |   |    | _              |    | _          |                  | _              |          | _          |
| Total Revenues   | Hospital Lease  |    | -              |    | -          |                  | _              |          | -          |
| Personal Services  | Other   |    |                |    | _          |                  |                |          | _          |
| Personal Services  | Total Revenues  |    | 50,000         |    | 50,000     |                  | 50,000         | <u> </u> | 50,000     |
| Materials & Supplies   |   |    |                |    |            |                  |                |          |            |
| Dues Travel & Training   |   |    | -              |    | -          |                  | -              |          | -          |
| Utilities  | **  |    | -              |    | -          |                  | -              |          | -          |
| Vehicle Expense  | -   |    | -<br>5 405     |    | -<br>5.000 |                  | -<br>5 (11     |          | -<br>5 244 |
| Equip & Bidg Maintenance   |   |    | 5,405          |    | 5,800      |                  | 5,611          |          | 5,344      |
| Contractual Services   3,767   2,600   2,517   4,090     Debt Service (Principal and Interest)   -   | •   |    | 225            |    | 247        |                  | 247            |          | 270        |
| Debt Service (Principal and Interest)  | * * *   |    |                |    |            |                  |                |          |            |
| Chief   Chie |   |    | 5,767          |    | 2,000      |                  | 2,317          |          | ,070       |
| Fixed Asset Additions  |   |    | (455)          |    | -          |                  | _              |          | _          |
| ### REVENUES OVER (UNDER) EXPENDITURES ### 41,058 ## 41,353 ## 41,625 ## 40,296 OTHER FINANCING SOURCES (USES):  |   |    | -              |    | -          |                  | _              |          | -          |
| OTHER FINANCING SOURCES (USES):           Transfer In  | Total Expenditures  |    | 8,942          |    | 8,647      |                  | 8,375          |          | 9,704      |
| Transfer   1   | REVENUES OVER (UNDER) EXPENDITURES                                |    | 41,058         |    | 41,353     |                  | 41,625         |          | 40,296     |
| Transfer   1   | OTHER FINANCING SOURCES (USES):                                   |    |                |    |            |                  |                |          |            |
| Transfer Out   |   |    | _              |    | _          |                  | _              |          | _          |
| Proceeds of Long-Term Debt   |   |    | -              |    | -          |                  | _              |          | _          |
| Proceeds of Long-Term Debt   | Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease |    | -              |    | -          |                  | _              |          | -          |
| Total Other Financing Sources (Uses)   -   -   -   -   -   -   -   -   -   |   |    | -              |    | -          |                  | -              |          | -          |
| REVENUES AND OTHER SOURCES OVER (UNDER)         41,058         41,353         41,625         40,296           FUND BALANCE (GAAP), beginning of year         65,726         106,329         106,329         147,954           Less encumbrances, beginning of year         (455)         -         -         -         -           Add encumbrances, end of year         \$ 106,329         \$ 147,682         \$ 147,954         \$ 188,250           FUND BALANCE (GAAP), end of year         \$ 106,329         \$ 147,682         \$ 147,954         \$ 188,250           FUND BALANCE RESERVES AND DESIGNATIONS, end of year         \$ .  | Retirement of Long-Term Debt                                      |    |                |    | <u>-</u>   |                  |                |          |            |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)         41,058         41,353         41,625         40,296           FUND BALANCE (GAAP), beginning of year         65,726         106,329         106,329         147,954           Less encumbrances, beginning of year         (455)         -         -         -           Add encumbrances, end of year         -         -         -         -           FUND BALANCE (GAAP), end of year         \$ 106,329         \$ 147,682         \$ 147,954         \$ 188,250           FUND BALANCE RESERVES AND DESIGNATIONS, end of year         \$ . <td< td=""><td><b>Total Other Financing Sources (Uses)</b></td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></td<>   | <b>Total Other Financing Sources (Uses)</b>                       |    | -              |    | -          |                  | -              |          | -          |
| FUND BALANCE (GAAP), beginning of year   |   |    | 44.050         |    |            |                  |                |          |            |
| Less encumbrances, beginning of year   | EXPENDITURES AND OTHER USES (BUDGET BASIS)                        |    | 41,058         |    | 41,353     |                  | 41,625         |          | 40,296     |
| ### FUND BALANCE (GAAP), end of year  ### FUND BALANCE RESERVES AND DESIGNATIONS, end of year  Reserved:  Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  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, end of year  FUND BALANCE, end of year  FUND BALANCE RESERVES/DESIGNATIONS, end of year  | FUND BALANCE (GAAP), beginning of year                            |    | 65,726         |    | 106,329    |                  | 106,329        |          | 147,954    |
| FUND BALANCE (GAAP), end of year \$ 106,329 \$ 147,682 \$ 147,954 \$ 188,250  FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:  Loan Receivable (Street NIDS/Levy District) \$ . \$ . \$ . \$ . \$ \$ Prepaid Items/Security Deposits/Other Reserves  | Less encumbrances, beginning of year                              |    | (455)          |    | -          |                  | -              |          | -          |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:  Loan Receivable (Street NIDS/Levy District) \$ - \$ - \$ - \$ - Prepaid Items/Security Deposits/Other Reserves Debt Service/Restricted Assets Prior Year Encumbrances Prior Year Encumbrances Total Fund Balance Reserves and Designations, end of year  Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year   | Add encumbrances, end of year                                     |    |                |    |            |                  | -              |          |            |
| Reserved:  Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  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  106,329  147,682  147,954  188,250   | FUND BALANCE (GAAP), end of year                                  | \$ | 106,329        | \$ | 147,682    | \$               | 147,954        | \$       | 188,250    |
| Reserved:  Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  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  106,329  147,682  147,954  188,250   | ELIND DATANCE DESERVES AND DESIGNATIONS and of                    |    |                |    |            |                  |                |          |            |
| Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  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  106,329  147,682  147,954  188,250  |   |    |                |    |            |                  |                |          |            |
| Prepaid Items/Security Deposits/Other Reserves  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   |   | \$ | _              | \$ | _          | \$               | _              | \$       | _          |
| 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   |   | Ψ  | _              | Ψ  | _          | Ψ                | _              | Ψ.       | _          |
| 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  - 106,329 147,682 147,954 188,250 147,054 188,250  |   |    | -              |    | -          |                  | _              |          | -          |
| 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  - 106,329 147,682 147,954 188,250 147,054 188,250  |   |    | -              |    | -          |                  | -              |          | -          |
| Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year  FUND BALANCE RESERVES/DESIGNATIONS, end of year  - 106,329 147,682 147,954 188,250  FUND BALANCE RESERVES/DESIGNATIONS, end of year  |   |    |                |    |            |                  |                |          |            |
| FUND BALANCE, end of year         106,329         147,682         147,954         188,250           FUND BALANCE RESERVES/DESIGNATIONS, end of year         -  | Capital Project and Other   |    |                |    |            |                  |                |          |            |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year  | Total Fund Balance Reserves and Designations, end of year         |    | -              |    | -          |                  | -              |          | -          |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year  | ELIND DAY ANCIE and of mon  |    | 107 220        |    | 145 (00    |                  | 145 054        |          | 100.250    |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year         \$ 106,329         \$ 147,682         \$ 147,954         \$ 188,250  |   |    | 100,329        |    | 147,082    |                  | 147,954        |          | 100,450    |
|  | UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$ | 106,329        | \$ | 147,682    | \$               | 147,954        | \$       | 188,250    |

#### Fund Statement-Sheriff Revolving Fund 255 (Nonmajor Fund)

| 2007<br>Actual  |          |                        | 2008<br>Budget | Pı              | 2008<br>rojected |                        | 2009<br>Budget |             |
|---|----------|------------------------|----------------|-----------------|------------------|------------------------|----------------|-------------|
| REVENUES:   |          |                        |                | ,               |                  |                        |                |             |
| Property Taxes  | \$       | -                      | \$             | -               | \$               | -                      | \$             | -           |
| Assessments   |          | -                      |                | -               |                  | -                      |                | -           |
| Sales Taxes   |          | -                      |                | -               |                  | -                      |                | -           |
| Franchise Taxes   |          | 20 564                 |                | 20.570          |                  | -<br>55 200            |                | -<br>50.972 |
| Licenses and Permits  |          | 28,564                 |                | 20,570          |                  | 55,308                 |                | 50,872      |
| Intergovernmental<br>Charges for Services                                 |          | -                      |                | -               |                  | -                      |                | -           |
| Fines and Forfeitures   |          | -                      |                | -               |                  | _                      |                | -           |
| Interest  |          | 610                    |                | 530             |                  | 828                    |                | 725         |
| Hospital Lease  |          | -                      |                | -               |                  | -                      |                | -           |
| Other   |          | -                      |                | _               |                  | _                      |                | _           |
| Total Revenues  |          | 29,174                 |                | 21,100          |                  | 56,136                 |                | 51,597      |
| EXPENDITURES:   |          |                        |                |                 |                  |                        |                |             |
| Personal Services   |          | -                      |                | -               |                  | -                      |                | -           |
| Materials & Supplies  |          | -                      |                | 3,500           |                  | 3,500                  |                | -           |
| Dues Travel & Training  |          | -                      |                | -               |                  | -                      |                | -           |
| Utilities   |          | -                      |                | -               |                  | -                      |                | -           |
| Vehicle Expense   |          | -                      |                | -               |                  | -                      |                | -           |
| Equip & Bldg Maintenance  |          | -                      |                | -               |                  | -                      |                | -           |
| Contractual Services  |          | 12,638                 |                | 11,571          |                  | 13,788                 |                | 15,140      |
| Debt Service (Principal and Interest)                                     |          | 1.000                  |                | 1 000           |                  | 1 000                  |                | -           |
| Other   |          | 1,000                  |                | 1,000           |                  | 1,000                  |                | -           |
| Fixed Asset Additions   | -        | 2,271<br><b>15,909</b> | -              | 6,000<br>22,071 |                  | 6,000<br><b>24,288</b> |                | 15,140      |
| Total Expenditures  |          | 15,909                 |                | 22,071          |                  | 24,200                 |                | 15,140      |
| REVENUES OVER (UNDER) EXPENDITURES  |          | 13,265                 |                | (971)           |                  | 31,848                 |                | 36,457      |
| OTHER FINANCING SOURCES (USES):   |          |                        |                |                 |                  |                        |                |             |
| Transfer In   |          | -                      |                | -               |                  | -                      |                | -           |
| Transfer Out  |          | -                      |                | -               |                  | -                      |                | -           |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         |          | -                      |                | -               |                  | 3,050                  |                | -           |
| Proceeds of Long-Term Debt  |          | -                      |                | -               |                  | -                      |                | -           |
| Retirement of Long-Term Debt  |          |                        |                | -               |                  | _                      |                | -           |
| <b>Total Other Financing Sources (Uses)</b>                               |          | -                      |                | -               |                  | 3,050                  |                | -           |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                   |          |                        |                | (0=4)           |                  | • • • • • •            |                |             |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                |          | 13,265                 |                | (971)           |                  | 34,898                 |                | 36,457      |
| FUND BALANCE (GAAP), beginning of year                                    |          | 5,600                  |                | 18,865          |                  | 18,865                 |                | 53,763      |
| Less encumbrances, beginning of year                                      |          | -                      |                | -               |                  | -                      |                | -           |
| Add encumbrances, end of year   |          |                        |                |                 |                  |                        |                |             |
| FUND BALANCE (GAAP), end of year  | \$       | 18,865                 | \$             | 17,894          | \$               | 53,763                 | \$             | 90,220      |
|   |          |                        |                | <u> </u>        |                  | <u> </u>               |                | ,           |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                       |          |                        |                |                 |                  |                        |                |             |
| Reserved:   |          |                        |                |                 |                  |                        |                |             |
| Loan Receivable (Street NIDS/Levy District)                               | \$       | -                      | \$             | -               | \$               | -                      | \$             | -           |
| Prepaid Items/Security Deposits/Other Reserves                            |          | -                      |                | -               |                  | -                      |                | -           |
| Debt Service/Restricted Assets  |          | -                      |                | -               |                  | -                      |                | -           |
| Prior Year Encumbrances   |          | -                      |                | -               |                  | -                      |                | -           |
| Designated:   |          |                        |                |                 |                  |                        |                |             |
| Capital Project and Other   |          |                        |                |                 |                  |                        |                |             |
| Total Fund Balance Reserves and Designations, end of year                 |          | -                      |                | -               |                  | -                      |                | -           |
| TYPE DAY AND A 1 C  |          | 40.015                 |                | 4= 60 .         |                  | <b>50</b>              |                | 00.550      |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year |          | 18,865                 |                | 17,894<br>-     |                  | 53,763                 |                | 90,220      |
|   | ф        | 10.075                 | •              | 17 00 4         | <b>.</b>         | 52.5(2                 | •              | 00.220      |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | <b>D</b> | 18,865                 | \$             | 17,894          | \$               | 53,763                 | \$             | 90,220      |

#### Fund Statement-Inmate Security Fund 256 (Nonmajor Fund)

|   |          | 2007<br>Actual | 2008<br>Budget |        | 2008<br>Projecte |        |          | 2009<br>Budget |
|---|----------|----------------|----------------|--------|------------------|--------|----------|----------------|
| REVENUES:   |          |                |                |        |                  |        |          |                |
| Property Taxes  | \$       | -              | \$             | -      | \$               | -      | \$       | -              |
| Assessments   |          | -              |                | -      |                  | -      |          | -              |
| Sales Taxes   |          | -              |                | -      |                  | -      |          | -              |
| Franchise Taxes   |          | -              |                | -      |                  | -      |          | -              |
| Licenses and Permits  |          | -              |                | -      |                  | -      |          | -              |
| Intergovernmental Charges for Services                                    |          | 16,009         |                | 17,000 |                  | 20,000 |          | 20,000         |
| Fines and Forfeitures   |          | 10,009         |                | 17,000 |                  | 20,000 |          | 20,000         |
| Interest  |          | 302            |                | _      |                  | 559    |          | 580            |
| Hospital Lease  |          | -              |                | _      |                  | -      |          | -              |
| Other   |          | -              |                | _      |                  | -      |          | _              |
| Total Revenues  |          | 16,311         |                | 17,000 |                  | 20,559 |          | 20,580         |
| EXPENDITURES:   |          |                |                |        |                  |        |          |                |
| Personal Services   |          | -              |                | -      |                  | -      |          | -              |
| Materials & Supplies  |          | -              |                | -      |                  | -      |          | -              |
| Dues Travel & Training  |          | -              |                | -      |                  | -      |          | -              |
| Utilities   |          | -              |                | -      |                  | -      |          | -              |
| Vehicle Expense   |          | -              |                | -      |                  | -      |          | -              |
| Equip & Bldg Maintenance<br>Contractual Services                          |          | -              |                | -      |                  | -      |          | -              |
| Debt Service (Principal and Interest)                                     |          | -              |                | -      |                  | -      |          | -              |
| Other   |          |                |                |        |                  | _      |          | _              |
| Fixed Asset Additions   |          | _              |                | _      |                  | _      |          | _              |
| Total Expenditures  | _        | -              |                | -      |                  | -      |          | -              |
| REVENUES OVER (UNDER) EXPENDITURES  |          | 16,311         |                | 17,000 |                  | 20,559 |          | 20,580         |
| OTHER FINANCING SOURCES (USES):   |          |                |                |        |                  |        |          |                |
| Transfer In   |          | _              |                | _      |                  | _      |          | _              |
| Transfer Out  |          | _              |                | _      |                  | _      |          | _              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         |          | _              |                | _      |                  | _      |          | _              |
| Proceeds of Long-Term Debt  |          | _              |                | _      |                  | _      |          | _              |
| Retirement of Long-Term Debt  |          | -              |                | _      |                  | _      |          | _              |
| <b>Total Other Financing Sources (Uses)</b>                               |          | -              |                | -      |                  | -      |          | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                   |          |                |                |        |                  |        |          |                |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                |          | 16,311         |                | 17,000 |                  | 20,559 |          | 20,580         |
| FUND BALANCE (GAAP), beginning of year                                    |          | -              |                | 16,311 |                  | 16,311 |          | 36,870         |
| Less encumbrances, beginning of year                                      |          | -              |                | -      |                  | -      |          | -              |
| Add encumbrances, end of year   |          | -              |                | -      |                  |        |          |                |
| FUND BALANCE (GAAP), end of year  | ¢        | 16 211         | ¢              | 22 211 | ø                | 26 970 | ø        | <i>57.45</i> 0 |
| FUND BALANCE (GAAF), end of year  | <u> </u> | 16,311         | <u> </u>       | 33,311 | <u> </u>         | 36,870 | <b>3</b> | 57,450         |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                       |          |                |                |        |                  |        |          |                |
| Reserved:   |          |                |                |        |                  |        |          |                |
| Loan Receivable (Street NIDS/Levy District)                               | \$       | -              | \$             | -      | \$               | -      | \$       | -              |
| Prepaid Items/Security Deposits/Other Reserves                            |          | -              |                | -      |                  | -      |          | -              |
| Debt Service/Restricted Assets  |          | -              |                | -      |                  | -      |          | -              |
| Prior Year Encumbrances   |          | -              |                | -      |                  | -      |          | -              |
| Designated:   |          |                |                |        |                  |        |          |                |
| Capital Project and Other   |          |                |                | _      |                  |        |          | _              |
| Total Fund Balance Reserves and Designations, end of year                 |          | -              |                | -      |                  | -      |          | -              |
| EUND RALANCE and of year  |          | 16 211         |                | 22 211 |                  | 36 970 |          | 57 A5N         |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year |          | 16,311         |                | 33,311 |                  | 36,870 |          | 57,450         |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | \$       | 16,311         | \$             | 33,311 | \$               | 36,870 | \$       | 57,450         |
| · · · · · · · · · · · · · · · · · · ·                                     | <u> </u> |                |                |        |                  |        |          |                |

#### Fund Statement-PA Training Fund 260 (Nonmajor Fund)

|   |    | 007<br>ctual      | 2008<br>Budget |         |    |       |    | 2009<br>udget |
|---|----|-------------------|----------------|---------|----|-------|----|---------------|
| REVENUES:   |    |                   |                |         |    | *     |    |               |
| Property Taxes  | \$ | -                 | \$             | -       | \$ | -     | \$ | -             |
| Assessments   |    | -                 |                | -       |    | -     |    | -             |
| Sales Taxes   |    | -                 |                | -       |    | -     |    | -             |
| Franchise Taxes   |    | -                 |                | -       |    | -     |    | -             |
| Licenses and Permits  |    | -                 |                | -       |    | -     |    | -             |
| Intergovernmental   |    | 4 790             |                | 4 900   |    | 4.050 |    | 4.050         |
| Charges for Services Fines and Forfeitures                                |    | 4,780             |                | 4,800   |    | 4,950 |    | 4,950         |
| Interest  |    | 241               |                | 250     |    | 145   |    | 147           |
| Hospital Lease  |    | 241               |                | 230     |    | 143   |    | 147           |
| Other   |    | _                 |                | _       |    | _     |    | _             |
| Total Revenues  | -  | 5,021             |                | 5,050   |    | 5,095 |    | 5,097         |
| EXPENDITURES:   |    |                   |                |         |    |       |    |               |
| Personal Services   |    | -                 |                | -       |    | -     |    | -             |
| Materials & Supplies  |    | -                 |                | -       |    | -     |    | -             |
| Dues Travel & Training  |    | 5,180             |                | 7,300   |    | 5,050 |    | 4,692         |
| Utilities   |    | -                 |                | -       |    | -     |    | -             |
| Vehicle Expense   |    | -                 |                | -       |    | -     |    | -             |
| Equip & Bldg Maintenance  |    | -                 |                | -       |    | -     |    | -             |
| Contractual Services  |    | -                 |                | -       |    | -     |    | -             |
| Debt Service (Principal and Interest)                                     |    | -                 |                | -       |    | -     |    | -             |
| Other Fixed Asset Additions   |    | -                 |                | -       |    | -     |    | -             |
| Total Expenditures  | -  | 5,180             |                | 7,300   | -  | 5,050 |    | 4,692         |
| REVENUES OVER (UNDER) EXPENDITURES  |    | (159)             |                | (2,250) |    | 45    |    | 405           |
| OTHER FINANCING COURCES (USES).   |    |                   |                |         |    |       |    |               |
| OTHER FINANCING SOURCES (USES): Transfer In                               |    |                   |                |         |    |       |    |               |
| Transfer Out  |    | -                 |                | -       |    | -     |    | -             |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         |    | _                 |                | _       |    | _     |    | _             |
| Proceeds of Long-Term Debt  |    | _                 |                | _       |    | _     |    | _             |
| Retirement of Long-Term Debt  |    | _                 |                | _       |    | _     |    | _             |
| <b>Total Other Financing Sources (Uses)</b>                               | -  | -                 |                | -       | -  | -     |    | -             |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                   |    |                   |                |         |    |       |    |               |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                |    | (159)             |                | (2,250) |    | 45    |    | 405           |
| FUND BALANCE (GAAP), beginning of year                                    |    | 4,576             |                | 4,417   |    | 4,417 |    | 4,462         |
| Less encumbrances, beginning of year                                      |    | -                 |                | · -     |    | · -   |    | -             |
| Add encumbrances, end of year   |    | -                 |                | -       |    | -     |    | -             |
|   |    |                   |                |         | -  |       |    |               |
| FUND BALANCE (GAAP), end of year  | \$ | 4,417             | \$             | 2,167   | \$ | 4,462 | \$ | 4,867         |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                       |    |                   |                |         |    |       |    |               |
| Reserved:   |    |                   |                |         |    |       |    |               |
| Loan Receivable (Street NIDS/Levy District)                               | \$ | _                 | \$             | _       | \$ | _     | \$ | _             |
| Prepaid Items/Security Deposits/Other Reserves                            | Ψ  | _                 | Ψ              | _       | Ψ  | _     | Ψ  | _             |
| Debt Service/Restricted Assets  |    | -                 |                | _       |    | -     |    | _             |
| Prior Year Encumbrances   |    | -                 |                | _       |    | -     |    | _             |
| Designated:   |    |                   |                |         |    |       |    |               |
| Capital Project and Other   |    | -                 |                | _       |    | _     |    | _             |
| Total Fund Balance Reserves and Designations, end of year                 |    | -                 |                | -       | -  | -     |    | -             |
| TIPE DAY AND A S  |    |                   |                |         |    |       |    | 40-           |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year |    | 4,417<br><u>-</u> |                | 2,167   |    | 4,462 |    | 4,867<br>-    |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | \$ | 4,417             | \$             | 2,167   | \$ | 4,462 | \$ | 4,867         |
| · · · · · · · · · · · · · · · · · · ·                                     | 4  | -,                | Ψ              | _,_,_,  | 4  | -,102 | Ψ' | -,007         |

#### **Fund Statement-PA Tax Collection Fund 261 (Nonmajor Fund)**

|  | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| REVENUES:  |                |                |                   |                |
| Property Taxes   | \$ -           | \$ -           | \$ -              | \$ -           |
| Assessments  | -              | -              | -                 | -              |
| Sales Taxes  | -              | -              | -                 | -              |
| Franchise Taxes  | -              | -              | -                 | -              |
| Licenses and Permits   | -              | -              | -                 | -              |
| Intergovernmental<br>Charges for Services  | 33,358         | 30,000         | 50,000            | 50,000         |
| Fines and Forfeitures  | 33,336         | 30,000         | 50,000            | 50,000         |
| Interest   | 925            | 848            | 690               | 650            |
| Hospital Lease   | -              | -              | -                 | -              |
| Other  | -              | _              | -                 | -              |
| Total Revenues   | 34,283         | 30,848         | 50,690            | 50,650         |
| EXPENDITURES:  |                |                |                   |                |
| Personal Services  | 27,000         | 27,976         | 25,911            | 47,966         |
| Materials & Supplies   | 1,219          | 1,503          | 1,510             | 1,765          |
| Dues Travel & Training   | -              | -              | -                 | -              |
| Utilities  | -              | -              | -                 | -              |
| Vehicle Expense  | -              | -              | -                 | -              |
| Equip & Bldg Maintenance<br>Contractual Services   | -              | 60             | 100               | 100            |
| Debt Services (Principal and Interest)   | -              | 00             | 100               | 100            |
| Other  | _              | _              | _                 | _              |
| Fixed Asset Additions  | _              | 1,450          | 1,410             | -              |
| Total Expenditures   | 28,219         | 30,989         | 28,931            | 49,831         |
| REVENUES OVER (UNDER) EXPENDITURES   | 6,064          | (141)          | 21,759            | 819            |
| OTHER FINANCING SOURCES (USES):  |                |                |                   |                |
| Transfer In  |                |                |                   |                |
| Transfer Out   | _              | _              | _                 | _              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                          | _              | _              | _                 | _              |
| Proceeds of Long-Term Debt   | _              | <u>-</u>       | _                 | _              |
| Retirement of Long-Term Debt   | -              | _              | _                 | -              |
| <b>Total Other Financing Sources (Uses)</b>  | -              | -              | -                 | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)  |                |                |                   |                |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)   | 6,064          | (141)          | 21,759            | 819            |
| FUND BALANCE (GAAP), beginning of year   | 18,352         | 24,416         | 24,416            | 46,175         |
| Less encumbrances, beginning of year   | -              | -              | -                 | -              |
| Add encumbrances, end of year  | -              | _              | -                 | -              |
| •  |                |                |                   |                |
| FUND BALANCE (GAAP), end of year   | \$ 24,416      | \$ 24,275      | \$ 46,175         | \$ 46,994      |
| ELINID DATA ANGE BEGERVIES AND DESCRIPTIONS and a Section                                  |                |                |                   |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:                              |                |                |                   |                |
|  | \$ -           | \$ -           | \$ -              | \$ -           |
| Loan Receivable (Street NIDS/Levy District) Prepaid Items/Security Deposits/Other Reserves | φ -<br>-       | J -            | ф -<br>-          | <b>.</b>       |
| Debt Service/Restricted Assets   | _              | _              | _                 | _              |
| Prior Year Encumbrances  | _              | _              | _                 | _              |
| Designated:  | _              | _              | -                 | _              |
| Capital Project and Other  | _              | <u>-</u>       | _                 | _              |
| Total Fund Balance Reserves and Designations, end of year                                  | -              | -              |                   | -              |
|  |                |                |                   |                |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year                  | 24,416         | 24,275         | 46,175            | 46,994         |
|  |                |                | <u> </u>          | <del></del>    |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year  | \$ 24,416      | \$ 24,275      | \$ 46,175         | \$ 46,994      |

#### Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

|  | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| REVENUES:  |                |                |                   |                |
| Property Taxes   | \$ -           | \$ -           | \$ -              | \$ -           |
| Assessments  | -              | -              | -                 | -              |
| Sales Taxes  | -              | -              | -                 | -              |
| Franchise Taxes  | -              | -              | -                 | -              |
| Licenses and Permits   | =              | -              | -                 | =              |
| Intergovernmental  | 10.551         | 20,000         | 10.000            | 20,000         |
| Charges for Services Fines and Forfeitures   | 19,551         | 20,000         | 18,028            | 20,000         |
| Interest   | 569            | 709            | 506               | 506            |
| Hospital Lease   | 307            | 707            | 500               | 500            |
| Other  | _              | _              | _                 | _              |
| Total Revenues   | 20,120         | 20,709         | 18,534            | 20,506         |
| EXPENDITURES:  |                |                |                   |                |
| Personal Services  | -              | -              | -                 | -              |
| Materials & Supplies   | -              | -              | -                 | -              |
| Dues Travel & Training   | -              | -              | -                 | -              |
| Utilities  | -              | -              | -                 | -              |
| Vehicle Expense  | -              | -              | -                 | -              |
| Equip & Bldg Maintenance   | -              | -              | -                 | -              |
| Contractual Services   | -              | -              | -                 | 500            |
| Debt Service (Principal and Interest) Other  | 19,006         | 20,000         | 20,000            | 19,500         |
| Fixed Asset Additions  | <u> </u>       | <u> </u>       | <u> </u>          | <u> </u>       |
| Total Expenditures   | 19,006         | 20,000         | 20,000            | 20,000         |
| REVENUES OVER (UNDER) EXPENDITURES   | 1,114          | 709            | (1,466)           | 506            |
| OTHER FINANCING SOURCES (USES):  |                |                |                   |                |
| Transfer In  | -              | -              | -                 | -              |
| Transfer Out   | -              | -              | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                    | -              | -              | -                 | -              |
| Proceeds of Long-Term Debt   | =              | -              | -                 | -              |
| Retirement of Long-Term Debt   |                |                |                   |                |
| <b>Total Other Financing Sources (Uses)</b>  | -              | -              | -                 | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)  |                |                |                   |                |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)   | 1,114          | 709            | (1,466)           | 506            |
| FUND BALANCE (GAAP), beginning of year   | 449            | 1,972          | 1,972             | 506            |
| Less encumbrances, beginning of year   | -              | (409)          | (409)             | (409)          |
| Add encumbrances, end of year  | 409            | 409            | 409               | 409            |
| FUND BALANCE (GAAP), end of year   | \$ 1,972       | \$ 2,681       | \$ 506            | \$ 1,012       |
|  |                |                |                   |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                                  |                |                |                   |                |
| Reserved:  |                |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)  | \$ -           | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                                       | -              | -              | -                 | -              |
| Debt Service/Restricted Assets   | -              | -              | -                 | -              |
| Prior Year Encumbrances  | 409            | 409            | 409               | 409            |
| Designated:  |                |                |                   |                |
| Capital Project and Other  Total Fund Polones Recovers and Designations, and of year | 400            | 400            | 400               | 400            |
| Total Fund Balance Reserves and Designations, end of year                            | 409            | 409            | 409               | 409            |
| FUND BALANCE, end of year  | 1,972          | 2,681          | 506               | 1,012          |
| FUND BALANCE, end of year  FUND BALANCE RESERVES/DESIGNATIONS, end of year           | (409)          | (409)          | (409)             | (409)          |
| 2 0.1.2 Dillim OL REDDIN 1 EDID EDID MITTOTO, CHI OI you                             | (+03)          | (403)          | (407)             | (403)          |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                    | \$ 1,563       | \$ 2,272       | \$ 97             | \$ 603         |

#### Fund Statement-PA Bad Check Fund 263 (Nonmajor Fund)

|   | 1        | 2007<br>Actual | 2008<br>Budget |          |    |               | 2009<br>Budge |               |
|---|----------|----------------|----------------|----------|----|---------------|---------------|---------------|
| REVENUES:   |          |                |                |          |    |               |               |               |
| Property Taxes  | \$       | -              | \$             | -        | \$ | -             | \$            | -             |
| Assessments   |          | -              |                | -        |    | -             |               | -             |
| Sales Taxes Franchise Taxes   |          | -              |                | -        |    | -             |               | -             |
| Licenses and Permits  |          | -              |                | -        |    | -             |               | -             |
| Intergovernmental   |          | _              |                | _        |    | _             |               | _             |
| Charges for Services  |          | 130,804        |                | 120,000  |    | 100,000       |               | 100,000       |
| Fines and Forfeitures   |          | -              |                | -        |    | -             |               | -             |
| Interest  |          | 4,850          |                | 4,404    |    | 2,815         |               | 2,685         |
| Hospital Lease  |          | -              |                | -        |    | -             |               | -             |
| Other   |          | 101            |                | 115      |    | 75            |               | 75            |
| Total Revenues  |          | 135,755        |                | 124,519  |    | 102,890       |               | 102,760       |
| EXPENDITURES:   |          |                |                |          |    |               |               |               |
| Personal Services   |          | 115,232        |                | 129,438  |    | 124,134       |               | 106,522       |
| Materials & Supplies  |          | 5,996          |                | 6,331    |    | 6,100         |               | 8,633         |
| Dues Travel & Training  |          | 100            |                | 1,127    |    | 1,180         |               | 405           |
| Utilities   |          | -              |                | -        |    | -             |               | -             |
| Vehicle Expense   |          | -              |                | -        |    | -             |               |               |
| Equip & Bldg Maintenance  |          | 490            |                | 600      |    | 490           |               | 540           |
| Contractual Services Debt Service (Principal and Interest)                |          | -              |                | 250      |    | 250           |               | 250           |
| Other   |          | 2              |                | 50       |    | 10            |               | 50            |
| Fixed Asset Additions   |          | -              |                | -        |    | -             |               | -             |
| Total Expenditures  |          | 121,820        |                | 137,796  |    | 132,164       |               | 116,400       |
| REVENUES OVER (UNDER) EXPENDITURES  |          | 13,935         |                | (13,277) |    | (29,274)      |               | (13,640)      |
| OTHER FINANCING SOURCES (USES):   |          |                |                |          |    |               |               |               |
| Transfer In   |          | _              |                | _        |    | _             |               | _             |
| Transfer Out  |          | -              |                | _        |    | -             |               | _             |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         |          | 9              |                | -        |    | -             |               | -             |
| Proceeds of Long-Term Debt  |          | -              |                | -        |    | -             |               | -             |
| Retirement of Long-Term Debt  |          |                |                | <u> </u> |    | <u> </u>      |               |               |
| <b>Total Other Financing Sources (Uses)</b>                               |          | 9              |                | -        |    | -             |               | -             |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                   |          |                |                |          |    |               |               |               |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                |          | 13,944         |                | (13,277) |    | (29,274)      |               | (13,640)      |
| FUND BALANCE (GAAP), beginning of year                                    |          | 82,852         |                | 96,796   |    | 96,796        |               | 67,522        |
| Less encumbrances, beginning of year                                      |          | -              |                | -        |    | -             |               | -             |
| Add encumbrances, end of year   |          |                |                | -        |    |               |               |               |
| FUND BALANCE (GAAP), end of year  | \$       | 96,796         | \$             | 83,519   | \$ | 67,522        | \$            | 53,882        |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                       |          |                |                |          |    |               |               |               |
| Reserved:   |          |                |                |          |    |               |               |               |
| Loan Receivable (Street NIDS/Levy District)                               | \$       | _              | \$             | -        | \$ | -             | \$            | -             |
| Prepaid Items/Security Deposits/Other Reserves                            |          | -              |                | -        |    | -             |               | -             |
| Debt Service/Restricted Assets  |          | -              |                | -        |    | -             |               | -             |
| Prior Year Encumbrances   |          | -              |                | -        |    | -             |               | -             |
| Designated:   |          |                |                |          |    |               |               |               |
| Capital Project and Other   |          | -              |                | -        |    |               |               |               |
| Total Fund Balance Reserves and Designations, end of year                 |          | -              |                | -        |    | -             |               | -             |
| ELIND DALLANCE and of your  |          | 06.706         |                | 02 510   |    | (7.500        |               | <b>53</b> 003 |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year | <u>_</u> | 96,796<br>     |                | 83,519   |    | 67,522        |               | 53,882        |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | \$       | 96,796         | \$             | 83,519   | \$ | 67,522        | \$            | 53,882        |
| - · · · · · · · · · · · · · · · · · · ·                                   |          | ,              |                | ,        |    | , <del></del> |               | ,002          |

#### Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected    | 2009<br>Budget |
|---|----------------|----------------|----------------------|----------------|
| REVENUES:   | 0              | r).            | Φ.                   | ¢.             |
| Property Taxes  | \$ -           | \$ -           | \$ -                 | \$ -           |
| Assessments   | -              | -              | -                    | -              |
| Sales Taxes   | -              | -              | -                    | -              |
| Franchise Taxes Licenses and Permits  | -              | -              | -                    | -              |
|   | -              | -              | -                    | -              |
| Intergovernmental<br>Charges for Services   | -              | -              | -                    | -              |
| Fines and Forfeitures   | -              | -              | -                    | -              |
| Interest  | 787            | 723            | 420                  | 395            |
|   | 767            | 123            | 420                  | 393            |
| Hospital Lease<br>Other   | -              | -              | -                    | -              |
| Total Revenues  | 787            | 723            | 420                  | 395            |
| Total Revenues  | 767            | 123            | 420                  | 393            |
| EXPENDITURES:   |                |                |                      |                |
| Personal Services   | -              | -              | -                    | -              |
| Materials & Supplies  | -              | -              | -                    | -              |
| Dues Travel & Training  | -              | 2,300          | 2,279                | 2,450          |
| Utilities   | -              | -              | -                    | -              |
| Vehicle Expense   | -              | -              | -                    | -              |
| Equip & Bldg Maintenance  | -              | -              | -                    | -              |
| Contractual Services  | -              | 11,750         | -                    | 11,050         |
| Debt Service (Principal and Interest)   | -              | -              | -                    | -              |
| Other   | -              | -              | -                    | -              |
| Fixed Asset Additions   | -              | -              | -                    | -              |
| Total Expenditures  | -              | 14,050         | 2,279                | 13,500         |
| REVENUES OVER (UNDER) EXPENDITURES  | 787            | (13,327)       | (1,859)              | (13,105)       |
| OTHER FINANCING SOURCES (USES):   |                |                |                      |                |
| Transfer In   | _              | _              | _                    | _              |
| Transfer Out  | _              | _              | <u>-</u>             | _              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                     | _              | _              | <u>-</u>             | _              |
| Proceeds of Long-Term Debt  | _              | _              | <u>-</u>             | _              |
| Retirement of Long-Term Debt  | _              | _              | <u>-</u>             | _              |
| Total Other Financing Sources (Uses)  | -              | -              | -                    | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES (BUDGET BASIS) | 787            | (13,327)       | (1,859)              | (13,105)       |
| FUND BALANCE (GAAP), beginning of year  | 14,890         | 15,677         | 15,677               | 13,818         |
| Less encumbrances, beginning of year  | - 1,000        | -              | -                    | -              |
| Add encumbrances, end of year   |                |                | <u> </u>             |                |
| FUND BALANCE (GAAP), end of year  | \$ 15,677      | \$ 2,350       | \$ 13,818            | \$ 713         |
| POND BALANCE (GAAL), cild of year   | \$ 15,077      | \$ 2,330       | <del>\$ 15,010</del> | \$ 713         |
| <b>FUND BALANCE RESERVES AND DESIGNATIONS,</b> end of year Reserved:                  |                |                |                      |                |
| Loan Receivable (Street NIDS/Levy District)   | \$ -           | \$ -           | \$ -                 | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves  | -              | -              | -                    | -              |
| Debt Service/Restricted Assets  | -              | -              | -                    | -              |
| Prior Year Encumbrances   | -              | -              | -                    | -              |
| Designated:   |                |                |                      |                |
| Capital Project and Other   |                |                |                      |                |
| Total Fund Balance Reserves and Designations, end of year                             | -              | -              | -                    | -              |
| EUND DALLANCE and of year   | 15 (55         | 2 250          | 12 010               | 712            |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year             | 15,677         | 2,350          | 13,818               | 713            |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                     | \$ 15,677      | \$ 2,350       | \$ 13,818            | \$ 713         |

#### **Fund Statement-Record Preservation Fund 280 (Nonmajor Fund)**

|  |    | 2007<br>Actual | 2008<br>Budget |           | 2008<br>Projected |          | 2009<br>Budget |           |
|--|----|----------------|----------------|-----------|-------------------|----------|----------------|-----------|
| REVENUES:  |    |                |                |           |                   |          |                |           |
| Property Taxes   | \$ | -              | \$             | -         | \$                | -        | \$             | -         |
| Assessments  |    | -              |                | -         |                   | -        |                | -         |
| Sales Taxes  |    | -              |                | -         |                   | -        |                | -         |
| Franchise Taxes  |    | -              |                | -         |                   | -        |                | -         |
| Licenses and Permits   |    | -              |                | -         |                   | -        |                | -         |
| Intergovernmental<br>Charges for Services                                  |    | 118,739        |                | 105,430   |                   | 108,250  |                | 108,250   |
| Fines and Forfeitures  |    | 110,737        |                | 103,430   |                   | 100,230  |                | 100,230   |
| Interest   |    | 23,160         |                | 19,670    |                   | 12,275   |                | 11,400    |
| Hospital Lease   |    | 20,100         |                | -         |                   |          |                | -         |
| Other  |    | _              |                | _         |                   | _        |                | _         |
| Total Revenues   |    | 141,899        |                | 125,100   |                   | 120,525  |                | 119,650   |
| EXPENDITURES:  |    |                |                |           |                   |          |                |           |
| Personal Services  |    | -              |                | -         |                   | -        |                | -         |
| Materials & Supplies   |    | 8,134          |                | 20,900    |                   | 11,434   |                | 15,400    |
| Dues Travel & Training   |    | 13,783         |                | 16,910    |                   | 16,585   |                | 17,535    |
| Utilities  |    | -              |                | -         |                   | -        |                | -         |
| Vehicle Expense  |    | -              |                | -         |                   | -        |                | -         |
| Equip & Bldg Maintenance   |    | 74.470         |                | 107.500   |                   | 72.000   |                | 157,000   |
| Contractual Services Debt Service (Principal and Interest)                 |    | 74,478         |                | 187,500   |                   | 72,000   |                | 157,000   |
| Other  |    | (21,420)       |                | 120,000   |                   | -        |                | 220,000   |
| Fixed Asset Additions  |    | 9,007          |                | 47,320    |                   | 1,000    |                | 96,700    |
| Total Expenditures   |    | 83,982         | -              | 392,630   |                   | 101,019  |                | 506,635   |
| REVENUES OVER (UNDER) EXPENDITURES   |    | 57,917         |                | (267,530) |                   | 19,506   |                | (386,985) |
| OTHER FINANCING SOURCES (USES):  |    |                |                |           |                   |          |                |           |
| Transfer In  |    |                |                |           |                   |          |                |           |
| Transfer Out   |    | (7,184)        |                | -         |                   | -        |                | -         |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          |    | (7,104)        |                | _         |                   |          |                | _         |
| Proceeds of Long-Term Debt   |    | -              |                | _         |                   | _        |                | _         |
| Retirement of Long-Term Debt   |    | _              |                | _         |                   | _        |                | _         |
| Total Other Financing Sources (Uses)                                       | -  | (7,180)        |                | -         |                   | -        |                | -         |
| REVENUES AND OTHER SOURCES OVER (UNDER)                                    |    |                |                |           |                   |          |                |           |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                 |    | 50,737         |                | (267,530) |                   | 19,506   |                | (386,985) |
| FUND BALANCE (GAAP), beginning of year                                     |    | 426,341        |                | 421,430   |                   | 421,430  |                | 440,936   |
| Less encumbrances, beginning of year                                       |    | (70,000)       |                | (14,352)  |                   | (14,352) |                | (14,352)  |
| Add encumbrances, end of year  |    | 14,352         |                | 14,352    |                   | 14,352   |                | 14,352    |
| FUND BALANCE (GAAP), end of year   | \$ | 421,430        | \$             | 153,900   | \$                | 440,936  | \$             | 53,951    |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                        |    |                |                |           |                   |          |                |           |
| Reserved:  |    |                |                |           |                   |          |                |           |
| Loan Receivable (Street NIDS/Levy District)                                | \$ | -              | \$             | -         | \$                | -        | \$             | -         |
| Prepaid Items/Security Deposits/Other Reserves                             |    | -              |                | -         |                   | -        |                | -         |
| Debt Service/Restricted Assets   |    | -              |                | -         |                   | -        |                | -         |
| Prior Year Encumbrances  |    | 14,352         |                | 14,352    |                   | 14,352   |                | 14,352    |
| Designated:  |    |                |                |           |                   |          |                |           |
| Capital Project and Other  |    | 14.252         |                | 14 252    |                   | 14.252   |                | 14.252    |
| Total Fund Balance Reserves and Designations, end of year                  |    | 14,352         |                | 14,352    |                   | 14,352   |                | 14,352    |
| FUND BALANCE, end of year  |    | 421,430        |                | 153,900   |                   | 440,936  |                | 53,951    |
| FUND BALANCE, end of year  FUND BALANCE RESERVES/DESIGNATIONS, end of year |    | (14,352)       |                | (14,352)  |                   | (14,352) |                | (14,352)  |
|  |    | (17,334)       |                | (17,334)  |                   | (17,334) |                | (17,334)  |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                          | \$ | 407,078        | \$             | 139,548   | \$                | 426,584  | \$             | 39,599    |

# Fund Statement-Family Services & Justice Fund 282 (Nonmajor Fund)

|  | 2007<br>Actual   | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget   |
|--|------------------|----------------|-------------------|------------------|
| REVENUES:  |                  |                |                   |                  |
| Property Taxes   | \$ -             | \$ -           | \$ -              | \$ -             |
| Assessments  | -                | -              | -                 | -                |
| Sales Taxes  | -                | -              | -                 | -                |
| Franchise Taxes  | -                | -              | -                 | -                |
| Licenses and Permits   | 20 102           | 20.750         | 26.500            | 21 410           |
| Intergovernmental  | 28,183<br>86,395 | 29,750         | 26,500<br>95,000  | 31,410<br>95,000 |
| Charges for Services Fines and Forfeitures   | 80,393           | 95,000         | 93,000            | 93,000           |
| Interest   | 4,209            | 4,450          | 1,900             | 1,400            |
| Hospital Lease   |                  | -,.50          |                   |                  |
| Other  | 2,140            | 1,500          | 1,500             | 1,500            |
| Total Revenues   | 120,927          | 130,700        | 124,900           | 129,310          |
| EXPENDITURES:  |                  |                |                   |                  |
| Personal Services  | -                | -              | -                 | -                |
| Materials & Supplies   | 563              | 800            | 645               | 800              |
| Dues Travel & Training   | -                | -              | -                 | -                |
| Utilities  | -                | -              | -                 | -                |
| Vehicle Expense  | -                | -              | -                 | -                |
| Equip & Bldg Maintenance   | -                | -              | -                 | -                |
| Contractual Services   | 126,746          | 145,150        | 129,800           | 142,350          |
| Debt Service (Principal and Interest)  | -                | -              | -                 | -                |
| Other  | -                | -              | -                 | -                |
| Fixed Asset Additions Total Expenditures   | 127,309          | 145,950        | 130,445           | 143,150          |
| REVENUES OVER (UNDER) EXPENDITURES   | (6,382)          | (15,250)       | (5,545)           | (13,840)         |
| OTHER FINANCING SOURCES (USES):  |                  |                |                   |                  |
| Transfer In  | _                | _              | _                 | _                |
| Transfer Out   | -                | -              | _                 | -                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                          | _                | _              | _                 | _                |
| Proceeds of Long-Term Debt   | _                | _              | <u>-</u>          | _                |
| Retirement of Long-Term Debt   | _                | -              | -                 | -                |
| <b>Total Other Financing Sources (Uses)</b>  | -                | -              | -                 | -                |
| REVENUES AND OTHER SOURCES OVER (UNDER)  |                  |                |                   |                  |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)   | (6,382)          | (15,250)       | (5,545)           | (13,840)         |
| FUND BALANCE (GAAP), beginning of year   | 71,350           | 64,968         | 64,968            | 59,423           |
| Less encumbrances, beginning of year   | -                | -              | -                 | -                |
| Add encumbrances, end of year  | -                | -              | <del>-</del>      |                  |
| FUND BALANCE (GAAP), end of year   | \$ 64,968        | \$ 49,718      | \$ 59,423         | \$ 45,583        |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year  |                  |                |                   |                  |
| Reserved:  | \$ -             | \$ -           | \$ -              | \$ -             |
| Loan Receivable (Street NIDS/Levy District) Prepaid Items/Security Deposits/Other Reserves | <b>5</b> -       | Ф -            | ъ -               | <b>5</b> -       |
| 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                  | 64,968           | 49,718         | 59,423            | 45,583           |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year  | \$ 64,968        | \$ 49,718      | \$ 59,423         | \$ 45,583        |

#### Fund Statement-Circuit Drug Court Fund 283 (Nonmajor Fund)

|   | 2007<br>Actual |         | F  | 2008<br>Budget |    | 2008<br>rojected                                   | ]  | 2009<br>Budget |
|---|----------------|---------|----|----------------|----|--|----|----------------|
| REVENUES:   |                |         |    |                |    | - • <b>J</b> • • • • • • • • • • • • • • • • • • • |    |                |
| Property Taxes  | \$             | -       | \$ | -              | \$ | -  | \$ | -              |
| Assessments   |                | -       |    | -              |    | -  |    | -              |
| Sales Taxes   |                | -       |    | -              |    | -  |    | -              |
| Franchise Taxes   |                | -       |    | -              |    | -  |    | -              |
| Licenses and Permits  |                | -       |    | -              |    | -  |    | -              |
| Intergovernmental   |                | -       |    | -              |    | -  |    | -              |
| Charges for Services  |                | 24,879  |    | 28,000         |    | 35,000   |    | 30,000         |
| Fines and Forfeitures   |                | -       |    | -              |    | -  |    | -              |
| Interest  |                | 5,020   |    | 4,500          |    | 2,890  |    | 2,175          |
| Hospital Lease  |                | -       |    | -              |    | -  |    | -              |
| Other   |                |         |    |                |    |  |    |                |
| Total Revenues  |                | 29,899  |    | 32,500         |    | 37,890   |    | 32,175         |
| EXPENDITURES:   |                |         |    |                |    |  |    |                |
| Personal Services   |                | -       |    | -              |    | -  |    | -              |
| Materials & Supplies  |                | 2,866   |    | 3,950          |    | 2,300  |    | 4,190          |
| Dues Travel & Training  |                | 6,014   |    | 7,700          |    | 7,700  |    | 9,220          |
| Utilities   |                | -       |    | -              |    | -  |    | -              |
| Vehicle Expense   |                | 145     |    | 1,500          |    | 1,000  |    | 1,500          |
| Equip & Bldg Maintenance  |                | -       |    | -              |    | -  |    | -              |
| Contractual Services  |                | 80      |    | 20,650         |    | 20,650   |    | 20,650         |
| Debt Service (Principal and Interest)                             |                | -       |    | -              |    | -  |    | -              |
| Other   |                | 2,973   |    | 6,750          |    | 6,750  |    | 5,300          |
| Fixed Asset Additions   |                | 1,054   |    | 125            |    | 123  |    | -              |
| Total Expenditures  |                | 13,132  |    | 40,675         |    | 38,523   |    | 40,860         |
| REVENUES OVER (UNDER) EXPENDITURES                                |                | 16,767  |    | (8,175)        |    | (633)  |    | (8,685)        |
| OTHER FINANCING COURCES (USES).                                   |                |         |    |                |    |  |    |                |
| OTHER FINANCING SOURCES (USES):                                   |                |         |    |                |    |  |    |                |
| Transfer In   |                | -       |    | -              |    | -  |    | -              |
| Transfer Out  |                | -       |    | -              |    | -  |    | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease |                | -       |    | -              |    | -  |    | -              |
| Proceeds of Long-Term Debt  |                | -       |    | -              |    | -  |    | -              |
| Retirement of Long-Term Debt                                      |                |         |    |                |    |  |    |                |
| <b>Total Other Financing Sources (Uses)</b>                       |                | -       |    | -              |    | -  |    | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           |                | 14.545  |    | (0.155)        |    | ((22)  |    | (0.605)        |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                        |                | 16,767  |    | (8,175)        |    | (633)  |    | (8,685)        |
| FUND BALANCE (GAAP), beginning of year                            |                | 91,284  |    | 106,680        |    | 106,680  |    | 106,047        |
| Less encumbrances, beginning of year                              |                | (4,474) |    | (3,103)        |    | (3,103)  |    | (3,103)        |
| Add encumbrances, end of year                                     |                | 3,103   |    | 3,103          |    | 3,103  |    | 3,103          |
| ·   |                |         |    |                |    |  |    |                |
| FUND BALANCE (GAAP), end of year                                  | \$             | 106,680 | \$ | 98,505         | \$ | 106,047  | \$ | 97,362         |
| FIND DATANCE DESERVES AND DESIGNATIONS and affine                 |                |         |    |                |    |  |    |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:     |                |         |    |                |    |  |    |                |
|   | \$             |         | \$ |                | \$ |  | \$ |                |
| Loan Receivable (Street NIDS/Levy District)                       | Þ              | -       | Э  | -              | ф  | -  | Э  | -              |
| Prepaid Items/Security Deposits/Other Reserves                    |                | -       |    | -              |    | -  |    | -              |
| Debt Service/Restricted Assets                                    |                | 2 102   |    | 2 102          |    | 2 102  |    | 2 102          |
| Prior Year Encumbrances   |                | 3,103   |    | 3,103          |    | 3,103  |    | 3,103          |
| Designated:   |                |         |    |                |    |  |    |                |
| Capital Project and Other   |                | -       |    | -              |    |  |    |                |
| Total Fund Balance Reserves and Designations, end of year         |                | 3,103   |    | 3,103          |    | 3,103  |    | 3,103          |
| ELIND DALANCE and of year   |                | 106 (90 |    | 00 505         |    | 106.047  |    | 07.263         |
| FUND BALANCE, end of year   |                | 106,680 |    | 98,505         |    | 106,047  |    | 97,362         |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   |                | (3,103) |    | (3,103)        |    | (3,103)  |    | (3,103)        |
| INDESERVED/INDESIGNATED FUND RAI ANCE and of year                 | ø              | 102 577 | ø  | 05 402         | ф  | 102 044  | ø  | 04.250         |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | <b>D</b>       | 103,577 | \$ | 95,402         | \$ | 102,944  | \$ | 94,259         |

# Fund Statement-Administration of Justice Fund 285 (Nonmajor Fund)

|   | 2007<br>Actual   |              | I  | 2008<br>Budget | P  | 2008<br>rojected |          | 2009<br>Budget |
|---|------------------|--------------|----|----------------|----|------------------|----------|----------------|
| REVENUES:   |                  |              |    |                |    |                  |          |                |
| Property Taxes  | \$               | -            | \$ | -              | \$ | -                | \$       | -              |
| Assessments   |                  | -            |    | -              |    | -                |          | -              |
| Sales Taxes Franchise Taxes                                       |                  | -            |    | -              |    | -                |          | -              |
| Licenses and Permits  |                  | -            |    | -              |    | -                |          | -              |
| Intergovernmental   |                  | -            |    | -              |    | -                |          | -              |
| Charges for Services  | 19.              | 666          |    | 22,000         |    | 22,000           |          | 24,000         |
| Fines and Forfeitures   | ,                | -            |    | ,              |    | ,                |          |                |
| Interest  | 2,               | 595          |    | 1,825          |    | 1,600            |          | 1,150          |
| Hospital Lease  |                  | -            |    | -              |    | -                |          | -              |
| Other   |                  |              |    |                |    |                  |          | -              |
| Total Revenues  | 22,              | 261          |    | 23,825         |    | 23,600           |          | 25,150         |
| EXPENDITURES:   |                  |              |    |                |    |                  |          |                |
| Personal Services   |                  | -            |    | -              |    | -                |          | -              |
| Materials & Supplies  | 2                | 402          |    | 6 500          |    | 6 500            |          | 6 500          |
| Dues Travel & Training Utilities                                  | ۷,۰              | 403          |    | 6,500          |    | 6,500            |          | 6,500          |
| Vehicle Expense   |                  | -            |    | -              |    | -                |          | -              |
| Equip & Bldg Maintenance  |                  | _            |    | _              |    | _                |          | _              |
| Contractual Services  |                  | -            |    | _              |    | -                |          | 1,000          |
| Debt Service (Principal and Interest)                             |                  | -            |    | -              |    | -                |          | , -            |
| Other   |                  | -            |    | -              |    | -                |          | -              |
| Fixed Asset Additions   |                  | -            |    |                |    |                  |          | 20,000         |
| Total Expenditures  | 2,               | 403          |    | 6,500          |    | 6,500            |          | 27,500         |
| REVENUES OVER (UNDER) EXPENDITURES                                | 19,              | 858          |    | 17,325         |    | 17,100           |          | (2,350)        |
| OTHER FINANCING SOURCES (USES):                                   |                  |              |    |                |    |                  |          |                |
| Transfer In   |                  | -            |    | -              |    | -                |          | -              |
| Transfer Out  |                  | -            |    | (25,000)       |    | (25,000)         |          | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease |                  | -            |    | -              |    | -                |          | -              |
| Proceeds of Long-Term Debt  |                  | -            |    | -              |    | -                |          | -              |
| Retirement of Long-Term Debt                                      |                  | -            |    | -              |    | -                |          |                |
| Total Other Financing Sources (Uses)                              |                  | -            |    | (25,000)       |    | (25,000)         |          | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           | 10               | 050          |    | (5.65)         |    | ( <b>7</b> 000)  |          | (2.250)        |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                        | 19,              | 858          |    | (7,675)        |    | (7,900)          |          | (2,350)        |
| FUND BALANCE (GAAP), beginning of year                            | 41,              | 897          |    | 61,755         |    | 61,755           |          | 53,855         |
| Less encumbrances, beginning of year                              |                  | -            |    | -              |    | -                |          | -              |
| Add encumbrances, end of year                                     |                  |              |    |                |    | -                |          | <del>-</del>   |
| FUND BALANCE (GAAP), end of year                                  | \$ 61,           | 755          | \$ | 54,080         | \$ | 53,855           | \$       | 51,505         |
|   |                  |              |    |                |    |                  |          |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year               |                  |              |    |                |    |                  |          |                |
| Reserved:   |                  |              |    |                |    |                  |          |                |
| Loan Receivable (Street NIDS/Levy District)                       | \$               | -            | \$ | -              | \$ | -                | \$       | -              |
| Prepaid Items/Security Deposits/Other Reserves                    |                  | -            |    | -              |    | -                |          | -              |
| Debt Service/Restricted Assets                                    |                  | -            |    | -              |    | -                |          | -              |
| Prior Year Encumbrances   |                  | -            |    | -              |    | -                |          | -              |
| Designated: Capital Project and Other                             |                  |              |    |                |    |                  |          |                |
| Total Fund Balance Reserves and Designations, end of year         |                  | <del>-</del> |    | <del>-</del>   |    |                  |          | <del>-</del>   |
| ··· • · · · · · · · · · · · · · · · · ·                           |                  |              |    |                |    |                  |          |                |
| FUND BALANCE, end of year   | 61               | 755          |    | 54,080         |    | 53,855           |          | 51,505         |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   |                  | -            |    | -              |    | -                |          | -              |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$ 61,           | 755          | \$ | 54,080         | \$ | 53,855           | \$       | 51,505         |
|   | <del>~</del> 31, |              |    | 2 .,000        | Ψ  | 22,000           | <u> </u> | 22,000         |

# **Fund Statement-All Debt Service Funds Combined (Nonmajor Funds)**

| Perpenty Taxes   |   | 2007<br>Actual | 2008<br>Budget | 2008 Projected | 2009<br>Budget |
|--|---|----------------|----------------|----------------|----------------|
| Second   |   | _              |                |                |                |
| Sales   Sale | * *   |                |                |                |                |
| Francis Taxes  |   | 146,745        | 133,429        | 107,301        | 90,020         |
| Intergotemmental   |   | -              | -              | -              | _              |
| Charges for Services   | Licenses and Permits                                | -              | -              | -              | -              |
| Fines and Forfeitures   10,000   10,0 |   | -              | -              | -              | -              |
| Interest   | · ·   | -              | -              | -              | -              |
|  |   | 20.415         | 2 770          | 0.042          | -<br>6 565     |
| Description  |   | 20,413         | 2,770          | 5,042          | 0,303          |
| Total Revenues   | •   | 59,814         | 46,380         | 46,380         | 46,380         |
| Personal Services  | Total Revenues                                      |                |                |                |                |
| Maircilà & Supplies  |   |                |                |                |                |
| Dues Travel & Training   |   | -              | -              | -              | -              |
|  | **  | -              | -              | -              | -              |
| Equip & Bldg Maintenance   | g .   | -              | -              | -              | -              |
| Equip & Bidg Maintenance   |   | -              | -              | -              | -              |
| Debt Service (Principal and Interest)  | *   | -              | -              | -              | -              |
| Fixed Asset Additions  | Contractual Services                                | -              | -              | -              | -              |
| Pixed Asset Additions  |   | 287,144        | 328,304        | 327,801        | 287,774        |
| Total Expenditures   |   | -              | -              | -              | -              |
| OTHER FINANCING SOURCES (USES):           Transfer In         9,969         113,000         107,614         120,000           Transfer Out         -         -         -         -         -           Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         -   |   | 287,144        | 328,304        | 327,801        | 287,774        |
| Transfer In  | REVENUES OVER (UNDER) EXPENDITURES                  | (58,172)       | (145,725)      | (164,818)      | (138,209)      |
| Transfer In  | OTHER FINANCING SOURCES (USES):                     |                |                |                |                |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease   -   -   -   -   -   -   -   -   -  |   | 9,969          | 113,000        | 107,614        | 120,000        |
| Proceeds of Long-Term Debt   | Transfer Out  | -              | -              | -              | -              |
| Retirement of Long-Term Debt   |   | -              | -              | -              | -              |
| Total Other Financing Sources (Uses)   9,969   113,000   107,614   120,000   |   | -              | -              | -              | -              |
| EXPENDITURES AND OTHER USES  | -   | 9,969          | 113,000        | 107,614        | 120,000        |
| EXPENDITURES AND OTHER USES  | REVENUES AND OTHER SOURCES OVER (UNDER)             |                |                |                |                |
| Less encumbrances, beginning of year   |   | (48,203)       | (32,725)       | (57,204)       | (18,209)       |
| Less encumbrances, beginning of year   | FUND BALANCE (GAAP), beginning of year              | 1.117.983      | 1.069.780      | 1.069.780      | 1.012.576      |
| FUND BALANCE (GAAP), end of year         \$ 1,069,780         \$ 1,037,055         \$ 1,012,576         \$ 994,367           FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:           Loan Receivable (Street NIDS/Levy District)         \$ -   |   | -              | -              | -              | -,,            |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:  Loan Receivable (Street NIDS/Levy District) Prepaid Items/Security Deposits/Other Reserves Debt Service/Restricted Assets 1,069,780 1,037,055 1,012,576 994,367 Prior Year Encumbrances 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 (1,069,780) 1,037,055 1,012,576 994,367 (1,012,576) 994,367  | Add encumbrances, end of year                       |                |                |                |                |
| Reserved:         Loan Receivable (Street NIDS/Levy District)         \$ -   | FUND BALANCE (GAAP), end of year                    | \$ 1,069,780   | \$ 1,037,055   | \$ 1,012,576   | \$ 994,367     |
| Reserved:         Loan Receivable (Street NIDS/Levy District)         \$ -   | FUND BALANCE RESERVES AND DESIGNATIONS, end of year |                |                |                |                |
| Prepaid Items/Security Deposits/Other Reserves         -<  | Reserved:   |                |                |                |                |
| Debt Service/Restricted Assets       1,069,780       1,037,055       1,012,576       994,367         Prior Year Encumbrances       -       -       -       -       -         Designated:       Capital Project and Other       -       <   | · · · · · · · · · · · · · · · · · · ·               | \$ -           | \$ -           | \$ -           | \$ -           |
| Prior Year Encumbrances       - <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>  |   | -              | -              | -              | -              |
| Designated:         Capital Project and Other         -  |   | 1,069,780      | 1,037,055      | 1,012,576      | 994,367        |
| Capital Project and Other         - <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>  |   | -              | -              | -              | -              |
| Total Fund Balance Reserves and Designations, end of year         1,069,780         1,037,055         1,012,576         994,367           FUND BALANCE, end of year         1,069,780         1,037,055         1,012,576         994,367           FUND BALANCE RESERVES/DESIGNATIONS, end of year         (1,069,780)         (1,037,055)         (1,012,576)         (994,367)  |   | _              | _              | _              | _              |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year         (1,069,780)         (1,037,055)         (1,012,576)         (994,367)  |   | 1,069,780      | 1,037,055      | 1,012,576      | 994,367        |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year         (1,069,780)         (1,037,055)         (1,012,576)         (994,367)  | FUND DATANCE and of year                            | 1 0/0 700      | 1 027 055      | 1 010 577      | 004 265        |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year \$ - \$ - \$ -   |   |                | , ,            | , ,            |                |
|  | UNRESERVED/UNDESIGNATED FUND BALANCE, end of year   | \$ -           | \$ -           | \$ -           | \$ -           |

 $<sup>{\</sup>small *\ Neighborhood\ Improvement\ District\ special\ assessments.}$ 

# **Fund Statement-Debt Service Reserve Fund 303 (Nonmajor Fund)**

|  |          | 2007<br>Actual                          |         | 2008<br>Budget | P        | 2008<br>rojected |          | 2009<br>Budget  |
|--|----------|---|---------|----------------|----------|------------------|----------|-----------------|
| REVENUES:  |          |   |         |                |          |                  |          |                 |
| Property Taxes   | \$       | -                                       | \$      | -              | \$       | -                | \$       | -               |
| Assessments  |          | -                                       |         | -              |          | -                |          | -               |
| Sales Taxes  |          | -                                       |         | -              |          | -                |          | -               |
| Franchise Taxes  |          | -                                       |         | -              |          | -                |          | -               |
| Licenses and Permits   |          | -                                       |         | -              |          | -                |          | -               |
| Intergovernmental  |          | -                                       |         | -              |          | -                |          | •               |
| Charges for Services Fines and Forfeitures                                 |          | -                                       |         | -              |          | -                |          | •               |
| Interest   |          | -                                       |         | _              |          | -                |          |                 |
| Hospital Lease   |          | _                                       |         | _              |          | -                |          |                 |
| Other  |          | _                                       |         | _              |          | -                |          |                 |
| Total Revenues   |          | -                                       |         | -              |          | -                |          | -               |
| EXPENDITURES:  |          |   |         |                |          |                  |          |                 |
| Personal Services  |          | -                                       |         | -              |          | -                |          | -               |
| Materials & Supplies   |          | -                                       |         | -              |          | -                |          | -               |
| Dues Travel & Training   |          | -                                       |         | -              |          | -                |          | -               |
| Utilities  |          | -                                       |         | -              |          | -                |          | -               |
| Vehicle Expense  |          | -                                       |         | -              |          | -                |          | -               |
| Equip & Bldg Maintenance   |          | -                                       |         | -              |          | -                |          | -               |
| Contractual Services   |          | -                                       |         | -              |          | -                |          | -               |
| Debt Service (Principal and Interest)                                      |          | -                                       |         | -              |          | -                |          | -               |
| Other  Eight Addition  |          | -                                       |         | -              |          | -                |          | •               |
| Fixed Asset Additions Total Expenditures                                   |          |   |         |                |          |                  |          |                 |
| Total Expenditures   |          | -                                       |         | -              |          | -                |          | -               |
| REVENUES OVER (UNDER) EXPENDITURES   |          | -                                       |         | -              |          | -                |          | -               |
| OTHER FINANCING SOURCES (USES):  |          |   |         |                |          |                  |          |                 |
| Transfer In  |          | -                                       |         | -              |          | -                |          | -               |
| Transfer Out   |          | -                                       |         | -              |          | -                |          | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease          |          | -                                       |         | -              |          | -                |          | -               |
| Proceeds of Long-Term Debt   |          | -                                       |         | -              |          | -                |          | -               |
| Retirement of Long-Term Debt   |          |   |         | -              |          | _                |          | -               |
| Total Other Financing Sources (Uses)                                       |          | -                                       |         | -              |          | -                |          | -               |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES     |          | -                                       |         | -              |          | -                |          | -               |
| FUND BALANCE (GAAP), beginning of year                                     |          | 524 000                                 |         | 524.000        |          | 524 000          |          | 524,000         |
| Less encumbrances, beginning of year                                       |          | 524,000                                 |         | 524,000        |          | 524,000          |          | 524,000         |
| Add encumbrances, end of year  |          | <u>-</u>                                |         | <u> </u>       |          | <u> </u>         |          | <u> </u>        |
| FUND BALANCE (GAAP), end of year   | ф.       | 524.000                                 | ф.      | 524.000        | ф        | 524.000          | ф.       | 524.000         |
| FUND BALANCE (GAAL), end of year   | 3        | 524,000                                 | <b></b> | 524,000        | <u> </u> | 524,000          | <b>3</b> | 524,000         |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:              |          |   |         |                |          |                  |          |                 |
| Loan Receivable (Street NIDS/Levy District)                                | \$       | -                                       | \$      | -              | \$       | -                | \$       | -               |
| Prepaid Items/Security Deposits/Other Reserves                             |          | -                                       |         | -              |          | -                |          | -               |
| Debt Service/Restricted Assets   |          | 524,000                                 |         | 524,000        |          | 524,000          |          | 524,000         |
| Prior Year Encumbrances  |          | -                                       |         | -              |          | -                |          | -               |
| Designated:  |          |   |         |                |          |                  |          |                 |
| Capital Project and Other  |          |   |         | -              |          | -                |          | -               |
| Total Fund Balance Reserves and Designations, end of year                  |          | 524,000                                 |         | 524,000        |          | 524,000          |          | 524,000         |
| FUND BALANCE, end of year  |          | 524,000                                 |         | 524,000        |          | 524,000          |          | 524,000         |
| FUND BALANCE, end of year  FUND BALANCE RESERVES/DESIGNATIONS, end of year |          | (524,000)                               |         | (524,000)      |          | (524,000)        |          | (524,000)       |
|  | Φ.       | , | ф.      | , ,,,,,,       | Φ.       | , ,,,,,          | Φ.       | , , , , , , , , |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                          | <b>3</b> |   | Þ       |                | Þ        |                  | Þ        |                 |

# Fund Statement-Series 2005 Special Obligation Bonds-Taxable Fund 304 (Nonmajor Fund)

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |  |
|---|----------------|----------------|-------------------|----------------|--|
| REVENUES:   |                |                |                   |                |  |
| Property Taxes  | \$ -           | \$ -           | \$ -              | \$ -           |  |
| Assessments   | -              | -              | -                 | -              |  |
| Sales Taxes Franchise Taxes                                       | -              | -              | -                 | -              |  |
| Licenses and Permits  | -              | -              | -                 | -              |  |
| Intergovernmental   | _              | _              | _                 | _              |  |
| Charges for Services  | <u>-</u>       | _              | -                 |                |  |
| Fines and Forfeitures   | -              | -              | -                 | -              |  |
| Interest  | 9,814          | -              | 3,185             | 2,265          |  |
| Hospital Lease  | -              | -              | -                 | -              |  |
| Other   | 59,814         | 46,380         | 46,380            | 46,380         |  |
| Total Revenues  | 69,628         | 46,380         | 49,565            | 48,645         |  |
| EXPENDITURES:   |                |                |                   |                |  |
| Personal Services   | -              | -              | -                 | -              |  |
| Materials & Supplies  | -              | -              | -                 | -              |  |
| Dues Travel & Training Utilities                                  | -              | -              | -                 | -              |  |
|   | -              | -              | -                 | -              |  |
| Vehicle Expense Equip & Bldg Maintenance                          | -<br>-         | -              | -                 | -              |  |
| Contractual Services  | _              |                | _                 | _              |  |
| Debt Service (Principal and Interest)                             | 119,090        | 163,485        | 162,983           | 166,083        |  |
| Other   | -              | -              | -                 | -              |  |
| Fixed Asset Additions   | -              | -              | -                 | -              |  |
| Total Expenditures  | 119,090        | 163,485        | 162,983           | 166,083        |  |
| REVENUES OVER (UNDER) EXPENDITURES                                | (49,462)       | (117,105)      | (113,418)         | (117,438)      |  |
| OTHER FINANCING SOURCES (USES):                                   |                |                |                   |                |  |
| Transfer In   | 6,169          | 113,000        | 107,614           | 120,000        |  |
| Transfer Out  | -              | -              | -                 | -              |  |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease | -              | -              | -                 | -              |  |
| Proceeds of Long-Term Debt  | -              | -              | -                 | -              |  |
| Retirement of Long-Term Debt                                      |                |                |                   |                |  |
| <b>Total Other Financing Sources (Uses)</b>                       | 6,169          | 113,000        | 107,614           | 120,000        |  |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           |                |                |                   |                |  |
| EXPENDITURES AND OTHER USES                                       | (43,293)       | (4,105)        | (5,804)           | 2,562          |  |
| FUND BALANCE (GAAP), beginning of year                            | 275,007        | 231,714        | 231,714           | 225,910        |  |
| Less encumbrances, beginning of year                              | -              | -              | -                 | -              |  |
| Add encumbrances, end of year                                     |                |                |                   |                |  |
| FUND BALANCE (GAAP), end of year                                  | \$ 231,714     | \$ 227,609     | \$ 225,910        | \$ 228,472     |  |
|   |                |                |                   |                |  |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:     |                |                |                   |                |  |
| Loan Receivable (Street NIDS/Levy District)                       | \$ -           | \$ -           | \$ -              | \$ -           |  |
| Prepaid Items/Security Deposits/Other Reserves                    | -              | -              | -                 | -              |  |
| Debt Service/Restricted Assets                                    | 231,714        | 227,609        | 225,910           | 228,472        |  |
| Prior Year Encumbrances   | · -            | · -            | · -               | · -            |  |
| Designated:   |                |                |                   |                |  |
| Capital Project and Other   |                |                |                   |                |  |
| Total Fund Balance Reserves and Designations, end of year         | 231,714        | 227,609        | 225,910           | 228,472        |  |
|   |                |                |                   |                |  |
| FUND BALANCE, end of year   | 231,714        | 227,609        | 225,910           | 228,472        |  |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   | (231,714)      | (227,609)      | (225,910)         | (228,472)      |  |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$ <u>-</u>    | \$ -           | \$ -              | \$ -           |  |
|   |                |                |                   |                |  |

# Fund Statement-Series 1998 Neighborhood Improvement District Bond Fund 382 (Nonmajor Fund)

|   |          | 007<br>ctual | ,  | 2008<br>Budget | p  | 2008<br>rojected |          | 2009<br>udget |
|---|----------|--------------|----|----------------|----|------------------|----------|---------------|
| REVENUES:   |          |              |    | Juager         |    | ojecteu          |          | auger         |
| Property Taxes  | \$       | -            | \$ | -              | \$ | -                | \$       | -             |
| Assessments *   |          | 38,515       |    | 35,248         |    | 1,454            |          | -             |
| Sales Taxes   |          | -            |    | -              |    | -                |          | -             |
| Franchise Taxes   |          | -            |    | -              |    | -                |          | -             |
| Licenses and Permits  |          | -            |    | -              |    | -                |          | -             |
| Intergovernmental   |          | -            |    | -              |    | -                |          | -             |
| Charges for Services  |          | -            |    | -              |    | -                |          | -             |
| Fines and Forfeitures   |          | 1.000        |    | 220            |    | 401              |          | -             |
| Interest  |          | 1,069        |    | 230            |    | 401              |          | -             |
| Hospital Lease<br>Other   |          | -            |    | -              |    | -                |          | -             |
| Total Revenues  |          | 39,584       |    | 35,478         |    | 1,855            |          |               |
| Total Revenues  |          | 37,304       |    | 33,470         |    | 1,033            |          | •             |
| EXPENDITURES:   |          |              |    |                |    |                  |          |               |
| Personal Services   |          | -            |    | _              |    | -                |          | -             |
| Materials & Supplies  |          |              |    | -              |    | -                |          | -             |
| Dues Travel & Training  |          | -            |    | -              |    | -                |          | -             |
| Utilities   |          | -            |    | -              |    | -                |          | -             |
| Vehicle Expense   |          | -            |    | -              |    | -                |          | -             |
| Equip & Bldg Maintenance  |          | -            |    | -              |    | -                |          | -             |
| Contractual Services  |          | -            |    | -              |    | -                |          | -             |
| Debt Service (Principal and Interest)                             |          | 43,177       |    | 46,502         |    | 46,501           |          | -             |
| Other   |          | -            |    | -              |    | -                |          | -             |
| Fixed Asset Additions   |          |              |    |                |    |                  |          |               |
| Total Expenditures  |          | 43,177       |    | 46,502         |    | 46,501           |          | -             |
| REVENUES OVER (UNDER) EXPENDITURES                                |          | (3,593)      |    | (11,024)       |    | (44,646)         |          | -             |
| OTHER FINANCING SOURCES (USES):                                   |          |              |    |                |    |                  |          |               |
| Transfer In   |          |              |    |                |    |                  |          |               |
| Transfer Out  |          | -            |    | -              |    | -                |          | _             |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease |          |              |    |                |    |                  |          |               |
| Proceeds of Long-Term Debt  |          |              |    | _              |    | _                |          | _             |
| Retirement of Long-Term Debt                                      |          | _            |    | -              |    | _                |          | _             |
| <b>Total Other Financing Sources (Uses)</b>                       |          | -            |    | -              |    | -                |          | -             |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           |          |              |    |                |    |                  |          |               |
| EXPENDITURES AND OTHER USES                                       |          | (3,593)      |    | (11,024)       |    | (44,646)         |          | _             |
| EM ENDITORES IN O STIER COES                                      |          | (5,555)      |    | (11,024)       |    | (11,010)         |          |               |
| FUND BALANCE (GAAP), beginning of year                            |          | 54,750       |    | 51,157         |    | 51,157           |          | 6,511         |
| Less encumbrances, beginning of year                              |          | -            |    | -              |    | -                |          | -             |
| Add encumbrances, end of year                                     |          |              |    | <u> </u>       |    |                  |          | <u> </u>      |
| FUND BALANCE (GAAP), end of year                                  | \$       | 51,157       | \$ | 40,133         | \$ | 6,511            | \$       | 6,511         |
| ,   | <u> </u> | <u> </u>     |    | 10,100         |    | 0,011            | <u> </u> | 0,611         |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year               |          |              |    |                |    |                  |          |               |
| Reserved:   |          |              |    |                |    |                  |          |               |
| Loan Receivable (Street NIDS/Levy District)                       | \$       | -            | \$ | -              | \$ | -                | \$       | -             |
| Prepaid Items/Security Deposits/Other Reserves                    |          | -            |    | -              |    | -                |          | -             |
| Debt Service/Restricted Assets                                    |          | 51,157       |    | 40,133         |    | 6,511            |          | 6,511         |
| Prior Year Encumbrances   |          | -            |    | -              |    | -                |          | -             |
| Designated:   |          |              |    |                |    |                  |          |               |
| Capital Project and Other   |          | -            |    |                |    | -                |          | -             |
| Total Fund Balance Reserves and Designations, end of year         |          | 51,157       |    | 40,133         |    | 6,511            |          | 6,511         |
|   |          |              |    |                |    |                  |          |               |
| FUND BALANCE, end of year   |          | 51,157       |    | 40,133         |    | 6,511            |          | 6,511         |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   |          | (51,157)     |    | (40,133)       |    | (6,511)          |          | (6,511)       |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$       |              | \$ |                | \$ |                  | _\$      |               |
|   |          |              |    |                |    |                  |          |               |

 $<sup>{\</sup>rm *Neighborhood\ Improvement\ District\ special\ assessments}.$ 

# Fund Statement-Series 2000 Neighborhood Improvement District Sewer Bond Fund 383 (Nonmajor Fund)

|  | 2007<br>Actual |   | 2008<br>Budget |          | 2008<br>rojected | 2009<br>Budget |          |
|--|----------------|---|----------------|----------|------------------|----------------|----------|
| REVENUES:  |                |   |                |          |                  |                |          |
| Property Taxes   | \$             | - \$  |                | \$       | -                | \$             | -        |
| Assessments * Sales Taxes  | 37,11          | .2  | 29,727         |          | 29,833           |                | 28,917   |
| Franchise Taxes  |                | -   | -              |          | -                |                | -        |
| Licenses and Permits   |                | -   | _              |          | -                |                | _        |
| Intergovernmental  |                | -   | -              |          | -                |                | -        |
| Charges for Services   |                | -   | -              |          | -                |                | -        |
| Fines and Forfeitures  |                | -   | -              |          | -                |                | -        |
| Interest   | 2,19           | 96  | 550            |          | 1,310            |                | 960      |
| Hospital Lease   |                | -   | -              |          | -                |                | -        |
| Other Total Revenues   | 39,30          |   | 30,277         |          | 31,143           |                | 29,877   |
| Total Revenues   | 39,30          | 10  | 30,277         |          | 31,143           |                | 29,077   |
| EXPENDITURES:  |                |   |                |          |                  |                |          |
| Personal Services  |                | -   | -              |          | -                |                | -        |
| Materials & Supplies   |                | -   | -              |          | -                |                | -        |
| Dues Travel & Training   |                | -   | -              |          | -                |                | -        |
| Utilities  |                | -   | -              |          | -                |                | -        |
| Vehicle Expense  |                | -   | -              |          | -                |                | -        |
| Equip & Bldg Maintenance   |                | -   | -              |          | -                |                | -        |
| Contractual Services Debt Service (Principal and Interest)                           | 36,33          | -   | 35,015         |          | 35,015           |                | 28 200   |
| Other  | 30,33          | -   | 33,013         |          | 33,013           |                | 38,300   |
| Fixed Asset Additions  |                | -   | -              |          | _                |                | -        |
| Total Expenditures   | 36,33          | 33  | 35,015         |          | 35,015           |                | 38,300   |
| REVENUES OVER (UNDER) EXPENDITURES   | 2,97           | <b>'</b> 5                                    | (4,738)        |          | (3,872)          |                | (8,423)  |
| OTHER FINANCING COURCES (USES).  |                |   |                |          |                  |                |          |
| OTHER FINANCING SOURCES (USES): Transfer In  |                |   |                |          |                  |                |          |
| Transfer Out   |                | -   |                |          | -                |                |          |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                    |                | -   | -              |          | -                |                | -        |
| Proceeds of Long-Term Debt   |                | -   | -              |          | -                |                | -        |
| Retirement of Long-Term Debt   |                |   |                |          |                  |                | -        |
| <b>Total Other Financing Sources (Uses)</b>  |                | -   | -              |          | -                |                | -        |
| REVENUES AND OTHER SOURCES OVER (UNDER)  |                |   |                |          |                  |                |          |
| EXPENDITURES AND OTHER USES  | 2,97           | <b>'</b> 5                                    | (4,738)        |          | (3,872)          |                | (8,423)  |
| FUND BALANCE (GAAP), beginning of year   | 63,94          | 19  | 66,924         |          | 66,924           |                | 63,052   |
| Less encumbrances, beginning of year   |                | -   | -              |          | -                |                |          |
| Add encumbrances, end of year  |                | <u>-                                     </u> | -              |          |                  |                |          |
| FUND BALANCE (GAAP), end of year   | \$ 66,92       | 24 \$   | 62,186         | \$       | 63,052           | \$             | 54,629   |
|  | <u> </u>       | _ =   |                |          |                  |                | . ,,.    |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                                  |                |   |                |          |                  |                |          |
| Reserved:  |                |   |                |          |                  |                |          |
| Loan Receivable (Street NIDS/Levy District)  | \$             | - \$  | -              | \$       | -                | \$             | -        |
| Prepaid Items/Security Deposits/Other Reserves                                       |                | -   | -              |          | -                |                | -        |
| Debt Service/Restricted Assets   | 66,92          | 24  | 62,186         |          | 63,052           |                | 54,629   |
| Prior Year Encumbrances  |                | -   | -              |          | -                |                | -        |
| Designated:  |                |   |                |          |                  |                |          |
| Capital Project and Other  Total Fund Relance Reserves and Designations, and of year | 66,92          | <del>-</del> –                                | 62,186         |          | 63,052           |                | 54,629   |
| Total Fund Balance Reserves and Designations, end of year                            | 00,92          | 4   | 02,180         |          | 03,052           |                | 54,029   |
| FUND BALANCE, end of year  | 66,92          | 24  | 62,186         |          | 63,052           |                | 54,629   |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                                      | (66,92         |   | (62,186)       |          | (63,052)         |                | (54,629) |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                    | \$             | _ \$  | ; <u>-</u>     | \$       | _                | \$             | _        |
| ,  |                |   |                | <u> </u> |                  |                |          |

 $<sup>{\</sup>rm *Neighborhood\ Improvement\ District\ special\ assessments}.$ 

# Fund Statement-Series 2000 Neighborhood Improvement District Road Bond Fund 384 (Nonmajor Fund)

|  | 2007<br>Actual |          |    | 2008<br>Budget |    | 2008<br>rojected | 1  | 2009<br>Budget |  |
|--|----------------|----------|----|----------------|----|------------------|----|----------------|--|
| REVENUES:  |                |          |    |                |    |                  |    |                |  |
| Property Taxes   | \$             | -        | \$ | -              | \$ | -                | \$ | -              |  |
| Assessments *  |                | 22,362   |    | 19,893         |    | 21,961           |    | 19,893         |  |
| Sales Taxes Franchise Taxes  |                | -        |    | -              |    | -                |    | -              |  |
| Licenses and Permits   |                | -        |    | -              |    | _                |    | _              |  |
| Intergovernmental  |                | -        |    |                |    | _                |    | -              |  |
| Charges for Services   |                | _        |    | -              |    | -                |    | -              |  |
| Fines and Forfeitures  |                | -        |    | -              |    | -                |    | -              |  |
| Interest   |                | 1,198    |    | 300            |    | 702              |    | 495            |  |
| Hospital Lease   |                | -        |    | -              |    | -                |    | -              |  |
| Other  |                |          |    |                |    | _                |    |                |  |
| Total Revenues   |                | 23,560   |    | 20,193         |    | 22,663           |    | 20,388         |  |
| EXPENDITURES:  |                |          |    |                |    |                  |    |                |  |
| Personal Services  |                | -        |    | -              |    | -                |    | -              |  |
| Materials & Supplies   |                | -        |    | -              |    | -                |    | -              |  |
| Dues Travel & Training   |                | -        |    | -              |    | -                |    | -              |  |
| Utilities<br>Vehicle Expense   |                | -        |    | -              |    | -                |    | -              |  |
| Equip & Bldg Maintenance   |                | -        |    | •              |    | -                |    |                |  |
| Contractual Services   |                |          |    |                |    | -                |    |                |  |
| Debt Service (Principal and Interest)  |                | 24,202   |    | 24,386         |    | 24,386           |    | 24,268         |  |
| Other  |                | -        |    |                |    |                  |    |                |  |
| Fixed Asset Additions  |                | -        |    | -              |    | -                |    | -              |  |
| Total Expenditures   | -              | 24,202   |    | 24,386         |    | 24,386           |    | 24,268         |  |
| REVENUES OVER (UNDER) EXPENDITURES   |                | (642)    |    | (4,193)        |    | (1,723)          |    | (3,880)        |  |
| OTHER FINANCING SOURCES (USES):  |                |          |    |                |    |                  |    |                |  |
| Transfer In  |                | -        |    | -              |    | -                |    | -              |  |
| Transfer Out   |                | -        |    | -              |    | -                |    |                |  |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                          |                | -        |    | -              |    | -                |    | -              |  |
| Proceeds of Long-Term Debt   |                | -        |    | -              |    | -                |    | -              |  |
| Retirement of Long-Term Debt   |                | -        |    | -              |    |                  |    | -              |  |
| <b>Total Other Financing Sources (Uses)</b>  |                | -        |    | -              |    | -                |    | -              |  |
| REVENUES AND OTHER SOURCES OVER (UNDER)  |                |          |    |                |    |                  |    |                |  |
| EXPENDITURES AND OTHER USES  |                | (642)    |    | (4,193)        |    | (1,723)          |    | (3,880)        |  |
| FUND BALANCE (GAAP), beginning of year   |                | 39,074   |    | 38,432         |    | 38,432           |    | 36,709         |  |
| Less encumbrances, beginning of year   |                | -        |    | -              |    | -                |    |                |  |
| Add encumbrances, end of year  |                |          |    |                |    |                  |    |                |  |
| FUND BALANCE (GAAP), end of year   | \$             | 38,432   | \$ | 34,239         | \$ | 36,709           | \$ | 32,829         |  |
|  |                |          |    |                |    |                  |    |                |  |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year  |                |          |    |                |    |                  |    |                |  |
| Reserved:  | ø              |          | ø  |                | ø  |                  | ø  |                |  |
| Loan Receivable (Street NIDS/Levy District) Prepaid Items/Security Deposits/Other Reserves | \$             | •        | \$ | -              | \$ | -                | \$ | •              |  |
| Debt Service/Restricted Assets   |                | 38,432   |    | 34,239         |    | 36,709           |    | 32,829         |  |
| Prior Year Encumbrances  |                | 30,432   |    | 34,239         |    | 30,709           |    | 32,629         |  |
| Designated:  |                | -        |    | -              |    | -                |    | -              |  |
| Capital Project and Other  |                | _        |    | _              |    | _                |    | _              |  |
| Total Fund Balance Reserves and Designations, end of year                                  | -              | 38,432   |    | 34,239         | -  | 36,709           |    | 32,829         |  |
|  |                |          |    |                |    |                  |    |                |  |
| FUND BALANCE, end of year  |                | 38,432   |    | 34,239         |    | 36,709           |    | 32,829         |  |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year  |                | (38,432) |    | (34,239)       |    | (36,709)         |    | (32,829)       |  |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year  | \$             |          | \$ |                | \$ |                  | \$ |                |  |

 $<sup>{\</sup>rm *Neighborhood\ Improvement\ District\ special\ assessments}.$ 

## Fund Statement-Series 2001 Neighborhood Improvement District Road Bond Fund 385 (Nonmajor Fund)

|   | 2007<br>Actual |           |    | 2008<br>Budget |    | 2008<br>Projected | 2009<br>Budget |           |
|---|----------------|-----------|----|----------------|----|-------------------|----------------|-----------|
| REVENUES:   |                |           |    | <u>.</u>       |    |                   |                |           |
| Property Taxes  | \$             | -         | \$ | -              | \$ | -                 | \$             | -         |
| Assessments *   |                | 28,118    |    | 26,217         |    | 31,904            |                | 25,401    |
| Sales Taxes Franchise Taxes                                       |                | -         |    | -              |    | -                 |                | -         |
| Licenses and Permits  |                | -         |    |                |    | _                 |                |           |
| Intergovernmental   |                | -         |    |                |    | _                 |                | -         |
| Charges for Services  |                | -         |    | -              |    | -                 |                | -         |
| Fines and Forfeitures   |                | -         |    | -              |    | -                 |                | -         |
| Interest  |                | 5,966     |    | 1,660          |    | 3,189             |                | 2,670     |
| Hospital Lease  |                | -         |    | -              |    | -                 |                | -         |
| Other   |                |           |    | -              | _  |                   |                | 20.051    |
| Total Revenues  |                | 34,084    |    | 27,877         |    | 35,093            |                | 28,071    |
| EXPENDITURES:   |                |           |    |                |    |                   |                |           |
| Personal Services   |                | -         |    | -              |    | -                 |                | -         |
| Materials & Supplies  |                | -         |    | -              |    | -                 |                | -         |
| Dues Travel & Training<br>Utilities                               |                | -         |    | -              |    | -                 |                | -         |
| Vehicle Expense   |                | -         |    | -              |    | -                 |                | -         |
| Equip & Bldg Maintenance  |                | -         |    | -              |    |                   |                | -         |
| Contractual Services  |                | _         |    |                |    | _                 |                | _         |
| Debt Service (Principal and Interest)                             |                | 37,392    |    | 36,543         |    | 36,543            |                | 37,380    |
| Other   |                | -         |    | -              |    | -                 |                | -         |
| Fixed Asset Additions   |                | -         |    |                |    | <u> </u>          |                | -         |
| Total Expenditures  |                | 37,392    |    | 36,543         |    | 36,543            |                | 37,380    |
| REVENUES OVER (UNDER) EXPENDITURES                                |                | (3,308)   |    | (8,666)        |    | (1,450)           |                | (9,309)   |
| OTHER FINANCING SOURCES (USES):                                   |                |           |    |                |    |                   |                |           |
| Transfer In   |                | _         |    | -              |    | _                 |                |           |
| Transfer Out  |                | -         |    | -              |    | -                 |                | -         |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease |                | -         |    | -              |    | -                 |                | -         |
| Proceeds of Long-Term Debt  |                | -         |    | -              |    | -                 |                | -         |
| Retirement of Long-Term Debt                                      |                | -         |    | <u> </u>       |    |                   |                | -         |
| Total Other Financing Sources (Uses)                              |                | -         |    | -              |    | -                 |                | -         |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           |                |           |    |                |    |                   |                |           |
| EXPENDITURES AND OTHER USES                                       |                | (3,308)   |    | (8,666)        |    | (1,450)           |                | (9,309)   |
| FUND BALANCE (GAAP), beginning of year                            |                | 138,165   |    | 134,857        |    | 134,857           |                | 133,407   |
| Less encumbrances, beginning of year                              |                | -         |    | -              |    | -                 |                | -         |
| Add encumbrances, end of year                                     | -              |           |    |                |    |                   |                |           |
| FUND BALANCE (GAAP), end of year                                  | \$             | 134,857   | \$ | 126,191        | \$ | 133,407           | \$             | 124,098   |
| EIND DATANCE DESERVES AND DESIGNATIONS and store                  |                |           |    |                |    |                   |                |           |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:     |                |           |    |                |    |                   |                |           |
| Loan Receivable (Street NIDS/Levy District)                       | \$             | _         | \$ | _              | \$ | _                 | \$             |           |
| Prepaid Items/Security Deposits/Other Reserves                    | Ψ              | _         | Ψ. | _              | Ψ  | _                 | Ψ.             | _         |
| Debt Service/Restricted Assets                                    |                | 134,857   |    | 126,191        |    | 133,407           |                | 124,098   |
| Prior Year Encumbrances   |                |           |    | -              |    | -                 |                |           |
| Designated:   |                |           |    |                |    |                   |                |           |
| Capital Project and Other   |                | -         |    |                |    |                   |                | -         |
| Total Fund Balance Reserves and Designations, end of year         |                | 134,857   |    | 126,191        |    | 133,407           |                | 124,098   |
|   |                |           |    |                |    |                   |                |           |
| FUND BALANCE DESERVES/DESIGNATIONS and of year                    |                | 134,857   |    | 126,191        |    | 133,407           |                | 124,098   |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   |                | (134,857) |    | (126,191)      |    | (133,407)         |                | (124,098) |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$             |           | \$ |                | \$ | -                 | \$             |           |

<sup>\*</sup> Neighborhood Improvement District special assessments.

# Fund Statement-Series 2006A Neighborhood Improvement District Road Bond Fund 386 (Nonmajor Fund)

|   | 2007 2008<br>Actual Budget |            | 2008<br>Projected | 2009<br>Budget |
|---|----------------------------|------------|-------------------|----------------|
| REVENUES:   |                            | ·          | <u> </u>          |                |
| Property Taxes  | \$ -                       | \$ -       | \$ -              | \$ -           |
| Assessments *   | 22,636                     | 22,344     | 22,409            | 22,409         |
| Sales Taxes   | -                          | -          | -                 | -              |
| Franchise Taxes   | =                          | -          | =                 | =              |
| Licenses and Permits  | -                          | -          | -                 | -              |
| Intergovernmental   | -                          | -          | -                 | -              |
| Charges for Services  | -                          | -          | -                 | -              |
| Fines and Forfeitures   | -                          | -          | -                 |                |
| Interest  | 172                        | 30         | 255               | 175            |
| Hospital Lease  | -                          | -          | -                 | -              |
| Other   | -                          |            | -                 |                |
| Total Revenues  | 22,808                     | 22,374     | 22,664            | 22,584         |
| EXPENDITURES:   |                            |            |                   |                |
| Personal Services   | -                          | -          | -                 | -              |
| Materials & Supplies  | -                          | -          | -                 | -              |
| Dues Travel & Training  | -                          | -          | -                 | -              |
| Utilities   | -                          | -          | -                 | -              |
| Vehicle Expense   | -                          | -          | -                 | -              |
| Equip & Bldg Maintenance  | -                          | -          | -                 | -              |
| Contractual Services  | 26.050                     | 22.272     | 20.272            | 21.742         |
| Debt Service (Principal and Interest)                             | 26,950                     | 22,373     | 22,373            | 21,743         |
| Other Fixed Asset Additions                                       | -                          | -          | -                 | -              |
| Total Expenditures  | 26,950                     | 22,373     | 22,373            | 21,743         |
| REVENUES OVER (UNDER) EXPENDITURES                                | (4,142)                    | 1          | 291               | 841            |
| OTHER PINANGING GOVERGES (LIGHS)                                  |                            |            |                   |                |
| OTHER FINANCING SOURCES (USES):                                   | • • • • •                  |            |                   |                |
| Transfer In   | 3,800                      | =          | -                 | -              |
| Transfer Out  | -                          | -          | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease | -                          | -          | -                 | -              |
| Proceeds of Long-Term Debt  | -                          | -          | -                 | -              |
| Retirement of Long-Term Debt                                      | 2 000                      | <u> </u>   |                   |                |
| <b>Total Other Financing Sources (Uses)</b>                       | 3,800                      | -          | -                 | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           |                            |            |                   |                |
| EXPENDITURES AND OTHER USES                                       | (342)                      | 1          | 291               | 841            |
|   |                            |            |                   |                |
| FUND BALANCE (GAAP), beginning of year                            | 23,038                     | 22,696     | 22,696            | 22,987         |
| Less encumbrances, beginning of year                              | -                          | -          | -                 | -              |
| Add encumbrances, end of year                                     |                            | · <u> </u> | <u>-</u>          |                |
| FUND BALANCE (GAAP), end of year                                  | \$ 22,696                  | \$ 22,697  | \$ 22,987         | \$ 23,828      |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year               |                            |            |                   |                |
| Reserved:   |                            |            |                   |                |
| Loan Receivable (Street NIDS/Levy District)                       | \$ -                       | \$ -       | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                    | -                          | -          | -                 | -              |
| Debt Service/Restricted Assets                                    | 22,696                     | 22,697     | 22,987            | 23,828         |
| Prior Year Encumbrances   | -                          | -          | -                 | -              |
| Designated:   |                            |            |                   |                |
| Capital Project and Other   |                            | <u></u> _  |                   |                |
| Total Fund Balance Reserves and Designations, end of year         | 22,696                     | 22,697     | 22,987            | 23,828         |
|   |                            |            |                   |                |
| FUND BALANCE, end of year   | 22,696                     | 22,697     | 22,987            | 23,828         |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   | (22,696)                   | (22,697)   | (22,987)          | (23,828)       |
| LINDEGEDVED/LINDEGLONA/PED EUNID DAT ANGE 1 6                     |                            |            |                   |                |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$ -                       | \$ -       | \$ -              | \$ -           |

 $<sup>{\</sup>rm *\ Neighborhood\ Improvement\ District\ special\ assessments}.$ 

### **Fund Statement-All Internal Service Funds Combined**

|   | 2007<br>Actual             | 2008<br>Budget      | 2008<br>Projected          | 2009<br>Budget             |  |
|---|----------------------------|---------------------|----------------------------|----------------------------|--|
| REVENUES: Property Taxes  | \$ -                       | \$ -                | \$ -                       | \$ -                       |  |
| Assessments   | φ -<br>-                   | φ -<br>-            | φ -<br>-                   | φ -<br>-                   |  |
| Sales Taxes   | -                          | -                   | -                          | -                          |  |
| Franchise Taxes   | -                          | -                   | -                          | -                          |  |
| Licenses and Permits  | -                          | -                   | -                          | -                          |  |
| Intergovernmental<br>Charges for Services                                 | 4,487,660                  | 4,565,899           | 4,557,949                  | 4,687,840                  |  |
| Fines and Forfeitures   | -                          | -                   | -                          | -                          |  |
| Interest  | 295,199                    | 289,415             | 119,469                    | 110,985                    |  |
| Hospital Lease  | 20.592                     | 10.000              | - 92.096                   | 10.000                     |  |
| Other Total Revenues  | 20,583<br><b>4,803,442</b> | 10,000<br>4,865,314 | 82,986<br><b>4,760,404</b> | 10,000<br><b>4,808,825</b> |  |
| 19th Revenues   | 1,000,112                  | 4,000,014           | 4,700,404                  | 4,000,022                  |  |
| EXPENDITURES:   |                            |                     |                            |                            |  |
| Personal Services   | 574,049                    | 606,007             | 585,160                    | 594,606                    |  |
| Materials & Supplies Dues Travel & Training                               | 47,454<br>140              | 56,744<br>3,200     | 56,107<br>769              | 56,600<br>2,850            |  |
| Utilities  Utilities  | 361,597                    | 383,131             | 404,717                    | 463,512                    |  |
| Vehicle Expense   | 14,656                     | 21,554              | 18,054                     | 17,598                     |  |
| Equip & Bldg Maintenance  | 2,130,466                  | 348,707             | 304,136                    | 347,901                    |  |
| Contractual Services  | 2,820,197                  | 2,847,539           | 2,974,856                  | 3,386,214                  |  |
| Debt Service (Principal and Interest) Other                               | 59                         | 278,525             | (100,286)                  | 442,300                    |  |
| Fixed Asset Additions   | 33,316                     | 3,975               | 3,975                      | 203,000                    |  |
| Total Expenditures  | 5,981,934                  | 4,549,382           | 4,247,488                  | 5,514,581                  |  |
| DEVENIUM OVER (TABLE) EVENIUM DEG   | (4.450.400)                | 247.022             | #40.04 <i>c</i>            | (=0====                    |  |
| REVENUES OVER (UNDER) EXPENDITURES  | (1,178,492)                | 315,932             | 512,916                    | (705,756)                  |  |
| OTHER FINANCING SOURCES (USES):   |                            |                     |                            |                            |  |
| Transfer In   | -                          | 50,000              | 50,000                     | 50,000                     |  |
| Transfer Out  | -                          | (50,000)            | (50,000)                   | (50,000)                   |  |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease         | 1,212,262                  | -                   | 5                          | -                          |  |
| Proceeds of Long-Term Debt<br>Retirement of Long-Term Debt                | -                          | -                   | -                          | -                          |  |
| Total Other Financing Sources (Uses)                                      | 1,212,262                  |                     |                            |                            |  |
| <b>Q</b>  |                            |                     |                            |                            |  |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES    | 33,770                     | 315,932             | 512,921                    | (705,756)                  |  |
|   | ,                          | ŕ                   | ŕ                          | . , ,                      |  |
| FUND BALANCE (GAAP), beginning of year                                    | 3,983,772                  | 4,350,178           | 4,350,178                  | 4,863,099                  |  |
| Less encumbrances, beginning of year                                      | (1,529)                    | (294,405)           | (294,405)                  | (294,405)                  |  |
| Add encumbrances, end of year Proprietary fund adjustment to full accrual | 294,405<br>39,760 *        | 294,405             | 294,405                    | 294,405                    |  |
| Tropriously raine adjustment to rain decrease                             |                            |                     | -                          |                            |  |
| FUND BALANCE (GAAP), end of year  | \$ 4,350,178               | \$ 4,666,110        | \$ 4,863,099               | \$ 4,157,343               |  |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                       |                            |                     |                            |                            |  |
| Reserved:   |                            |                     |                            |                            |  |
| Loan Receivable (Street NIDS/Levy District)                               | \$ -                       | \$ -                | \$ -                       | \$ -                       |  |
| Prepaid Items/Security Deposits/Other Reserves                            | -                          | 205,384             | 210,317                    | 210,317                    |  |
| Debt Service/Restricted Assets Prior Year Encumbrances                    | 294,405                    | 294,405             | 294,405                    | 294,405                    |  |
| Designated:   | 274,403                    | 254,403             | 254,403                    | 251,103                    |  |
| Capital Project and Other   |                            |                     |                            |                            |  |
| Total Fund Balance Reserves and Designations, end of year                 | 294,405                    | 499,789             | 504,722                    | 504,722                    |  |
|   |                            |                     |                            |                            |  |
| FUND BALANCE DESERVES/DESIGNATIONS and of year                            | 4,350,178                  | 4,666,110           | 4,863,099                  | 4,157,343                  |  |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                           | (294,405)                  | (499,789)           | (504,722)                  | (504,722)                  |  |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                         | \$ 4,055,773               | \$ 4,166,321        | \$ 4,358,377               | \$ 3,652,621               |  |
|   |                            |                     |                            |                            |  |
| * Accrued Compensated Absences  | (16,856)                   |                     |                            |                            |  |
| Change in Accrued Compensated Absences                                    | -                          |                     |                            |                            |  |
| Capital Assets  | 62,161                     |                     |                            |                            |  |
| Depreciation  | (5,545) 39,760             |                     |                            |                            |  |
|   | 33,700                     |                     |                            |                            |  |

### Fund Statement-Self-Insured Health Plan Fund 600

|   | 2007<br>Actual      | 2008<br>Budget      | 2008<br>Projected | 2009<br>Budget |  |
|---|---------------------|---------------------|-------------------|----------------|--|
| REVENUES:   |                     |                     |                   |                |  |
| Property Taxes  | \$ -                | \$ -                | \$ -              | \$ -           |  |
| Assessments<br>Sales Taxes  | -                   | -                   | -                 | -              |  |
| Franchise Taxes   | -                   | -                   | -                 | -              |  |
| Licenses and Permits  |                     | -                   | <u>-</u>          | _              |  |
| Intergovernmental   | -                   | -                   | -                 | -              |  |
| Charges for Services  | 2,280,719           | 2,293,000           | 2,293,000         | 2,306,313      |  |
| Fines and Forfeitures   | -                   | -                   | -                 | -              |  |
| Interest  | 144,654             | 155,770             | 62,425            | 62,425         |  |
| Hospital Lease  | -                   | -                   | -                 | -              |  |
| Other Tetal Payannag  | 13,213<br>2,438,586 | 10,000<br>2,458,770 | 2,365,943         | 10,000         |  |
| Total Revenues  | 2,430,500           | 2,430,770           | 2,303,943         | 2,378,738      |  |
| EXPENDITURES:   |                     |                     |                   |                |  |
| Personal Services   | -                   | -                   | -                 | -              |  |
| Materials & Supplies  | -                   | =                   | -                 | -              |  |
| Dues Travel & Training Utilities  | -                   | -                   | -                 | -              |  |
| Vehicle Expense   | _                   | -                   | _                 | -<br>-         |  |
| Equip & Bldg Maintenance  | _                   | -                   | _                 | -              |  |
| Contractual Services  | 2,065,885           | 2,174,540           | 2,214,910         | 2,557,675      |  |
| Debt Service (Principal and Interest)   | -                   | -                   | -                 | -              |  |
| Other   | -                   | 263,000             | -                 | 423,800        |  |
| Fixed Asset Additions Total Expenditures  | 2,065,885           | 2,437,540           | 2,214,910         | 2,981,475      |  |
| REVENUES OVER (UNDER) EXPENDITURES  |                     |                     |                   |                |  |
| REVENUES OVER (UNDER) EAPENDITURES  | 372,701             | 21,230              | 151,033           | (602,737)      |  |
| OTHER FINANCING SOURCES (USES):   |                     |                     |                   |                |  |
| Transfer In<br>Transfer Out   | -                   | -                   | -                 | -              |  |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                     | -                   | -                   | -                 | -              |  |
| Proceeds of Long-Term Debt  | _                   | -                   | _                 | _              |  |
| Retirement of Long-Term Debt  | -                   | -                   | =                 | -              |  |
| <b>Total Other Financing Sources (Uses)</b>   | -                   | -                   | -                 | -              |  |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES (BUDGET BASIS) | 372,701             | 21,230              | 151,033           | (602,737)      |  |
| FUND BALANCE (GAAP), beginning of year  | 1,576,510           | 1,949,211           | 1,949,211         | 2,100,244      |  |
| Less encumbrances, beginning of year  | 1,570,510           | 1,949,211           | 1,949,211         | 2,100,244      |  |
| Add encumbrances, end of year   | _                   | _                   | _                 | _              |  |
| Proprietary fund adjustment to full accrual   | <u></u>             | <u> </u>            | <u> </u>          |                |  |
|   |                     |                     |                   |                |  |
| FUND BALANCE (GAAP), end of year  | \$ 1,949,211        | \$ 1,970,441        | \$ 2,100,244      | \$ 1,497,507   |  |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:                         |                     |                     |                   |                |  |
| Loan Receivable (Street NIDS/Levy District)   | \$ -                | \$ -                | \$ -              | \$ -           |  |
| Prepaid Items/Security Deposits/Other Reserves  | -                   | -                   | -                 | -              |  |
| Debt Service  | -                   | -                   | -                 | -              |  |
| Prior Year Encumbrances   | -                   | -                   | -                 | -              |  |
| Designated:   |                     |                     |                   |                |  |
| Capital Project and Other  Total Fund Balance Reserves and Designations, end of year  |                     |                     |                   |                |  |
| Total Fund Datance Reserves and Designations, end of year                             | -                   | -                   | -                 | -              |  |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year             | 1,949,211           | 1,970,441           | 2,100,244         | 1,497,507      |  |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                     | \$ 1,949,211        | \$ 1,970,441        | \$ 2,100,244      | \$ 1,497,507   |  |

#### Fund Statement-Self-Insured Dental Plan Fund 601

|   | 2007<br>Actual |               | 2008<br>Budget | P  | 2008<br>rojected | <br>2009<br>Budget |
|---|----------------|---------------|----------------|----|------------------|--------------------|
| REVENUES:   |                |               |                | d  |                  |                    |
| Property Taxes and Assessments Assessments  | \$             | - \$          | -              | \$ | -                | \$<br>-            |
| Sales Taxes   |                | -             | -              |    | -                | -                  |
| Franchise Taxes   |                | -             | -              |    | -                | -                  |
| Licenses and Permits  |                | -             | -              |    | -                | -                  |
| Intergovernmental   |                | -             | -              |    | -                | -                  |
| Charges for Services  | 189,138        | 3             | 189,900        |    | 190,469          | 191,833            |
| Fines and Forfeitures Interest  | 7,380          | -             | 8,160          |    | 2,725            | 2,725              |
| Hospital Lease  | 7,360          | -             | 5,100          |    | 2,123            | 2,723              |
| Other   |                | -             | -              |    | -                | _                  |
| Total Revenues  | 196,518        | 3             | 198,060        |    | 193,194          | 194,558            |
| EXPENDITURES:   |                |               |                |    |                  |                    |
| Personal Services   | •              | -             | -              |    | -                | -                  |
| Materials & Supplies Dues Travel & Training   |                | -             | -              |    | -                | -                  |
| Utilities  Utilities  |                | _             | _              |    | _                | _                  |
| Vehicle Expense   |                | -             | -              |    | -                | -                  |
| Equip & Bldg Maintenance  |                | -             | -              |    | -                | -                  |
| Contractual Services  | 181,681        | 1             | 210,200        |    | 180,920          | 210,200            |
| Debt Service (Principal and Interest)   |                | -             | -              |    | -                | -                  |
| Other Fixed Asset Additions   |                | -             | -              |    | -                | -                  |
| Total Expenditures  | 181,681        | 1             | 210,200        |    | 180,920          | 210,200            |
| REVENUES OVER (UNDER) EXPENDITURES  | 14,837         | 7             | (12,140)       |    | 12,274           | (15,642)           |
| OTHER FINANCING SOURCES (USES):   |                |               |                |    |                  |                    |
| Transfer In   |                | -             | -              |    | -                | -                  |
| Transfer Out  |                | -             | -              |    | -                | -                  |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease<br>Proceeds of Long-Term Debt |                | -             | -              |    | -                | -                  |
| Retirement of Long-Term Debt  |                | -             | -              |    | -                | _                  |
| <b>Total Other Financing Sources (Uses)</b>   |                |               | -              |    | -                | -                  |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)              | 14,837         | 7             | (12,140)       |    | 12,274           | (15,642)           |
| FUND BALANCE (GAAP), beginning of year  | 58,176         | 5             | 73,013         |    | 73,013           | 85,287             |
| Less encumbrances, beginning of year  |                | -             | -              |    | -                | -                  |
| Add encumbrances, end of year Proprietary fund adjustment to full accrual                       |                | -             | -              |    | -                | -                  |
|   |                |               |                |    |                  |                    |
| FUND BALANCE (GAAP), end of year  | \$ 73,013      | <u> </u>      | 60,873         | \$ | 85,287           | \$<br>69,645       |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:                                   |                |               |                |    |                  |                    |
| Loan Receivable (Street NIDS/Levy District)   | \$             | - \$          | -              | \$ | -                | \$<br>-            |
| Prepaid Items/Security Deposits/Other Reserves  |                | -             | -              |    | -                | -                  |
| Debt Service  |                | -             | -              |    | -                | -                  |
| Prior Year Encumbrances Designated:   |                | -             | -              |    | -                | -                  |
| Capital Project and Other   |                | _             | _              |    | _                | _                  |
| Total Fund Balance Reserves and Designations, end of year                                       |                |               | -              |    | -                | -                  |
| FUND DALLANCE and of year   | F3 044         | 2             | Z0 053         |    | QE 20F           | CO C 45            |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year                       | 73,013         | ,<br><u> </u> | 60,873         |    | 85,287           | <br>69,645         |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year   | \$ 73,013      | <u>\$</u>     | 60,873         | \$ | 85,287           | \$<br>69,645       |

### **Fund Statement-Self-Insured Workers' Compensation Fund 602**

|   | 2007<br>Actual | 2008<br>Budget           | 2008<br>Projected        | 2009<br>Budget           |  |
|---|----------------|--------------------------|--------------------------|--------------------------|--|
| REVENUES:   |                |                          |                          |                          |  |
| Property Taxes and Assessments  | \$ -           | \$ -                     | \$ -                     | \$ -                     |  |
| Assessments Sales Taxes   | -              | -                        | -                        | -                        |  |
| Franchise Taxes   | -              | -                        | -                        | -                        |  |
| Licenses and Permits  | -<br>-         | -<br>-                   | -<br>-                   | -                        |  |
| Intergovernmental   | -              | -                        | -                        | -                        |  |
| Charges for Services  | 529,135        | 556,240                  | 549,400                  | 538,579                  |  |
| Fines and Forfeitures   | -              | -                        | -                        | -                        |  |
| Interest  | 50,894         | 40,480                   | 25,168                   | 17,800                   |  |
| Hospital Lease  | -              | -                        | -                        | -                        |  |
| Other   | 7,320          |                          | 845                      |                          |  |
| Total Revenues  | 587,349        | 596,720                  | 575,413                  | 556,379                  |  |
| EXPENDITURES:   |                |                          |                          |                          |  |
| Personal Services   | 52             | 13,318                   | 1,077                    | 13,266                   |  |
| Materials & Supplies  | -              | ,<br>-                   | -                        | -                        |  |
| Dues Travel & Training  | -              | -                        | -                        | -                        |  |
| Utilities   | -              | =                        | -                        | -                        |  |
| Vehicle Expense   | -              | -                        | -                        | -                        |  |
| Equip & Bldg Maintenance  | -              | =                        | -                        | -                        |  |
| Contractual Services  | 500,400        | 381,400                  | 506,050                  | 497,100                  |  |
| Debt Service (Principal and Interest)   | -              | -                        | -                        | -                        |  |
| Other Fixed Asset Additions   | 59             | -<br>-                   | -                        | -                        |  |
| Total Expenditures  | 500,511        | 394,718                  | 507,127                  | 510,366                  |  |
| REVENUES OVER (UNDER) EXPENDITURES  | 86,838         | 202,002                  | 68,286                   | 46,013                   |  |
| OTHER FINANCING SOURCES (USES):   |                |                          |                          |                          |  |
| Transfer In   | -              | =                        | -                        | -                        |  |
| Transfer Out  | -              | (50,000)                 | (50,000)                 | (50,000)                 |  |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                                       | -              | -                        | -                        | -                        |  |
| Proceeds of Long-Term Debt  | -              | -                        | -                        | -                        |  |
| Retirement of Long-Term Debt  Total Other Financing Sources (Uses)                                      |                | (50,000)                 | (50,000)                 | (50,000)                 |  |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES (BUDGET BASIS)                   | 86,838         | 152,002                  | 18,286                   | (3,987)                  |  |
| FUND BALANCE (GAAP), beginning of year  | 534,587        | 621,425                  | 621,425                  | 639,711                  |  |
| Less encumbrances, beginning of year  | -              | -                        | -                        | -                        |  |
| Add encumbrances, end of year   | -              | -                        | -                        | -                        |  |
| Proprietary fund adjustment to full accrual   |                |                          |                          |                          |  |
| FUND BALANCE (GAAP), end of year  | \$ 621,425     | \$ 773,427               | \$ 639,711               | \$ 635,724               |  |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:   |                |                          |                          |                          |  |
| Loan Receivable (Street NIDS/Levy District) Prepaid Items/Security Deposits/Other Reserves Debt Service | \$ -           | \$<br>205,384            | \$<br>210,317            | \$ -<br>210,317          |  |
| Prior Year Encumbrances Designated:   | -              | -                        | -                        | -                        |  |
| Capital Project and Other   | _              | _                        | -                        | _                        |  |
| Total Fund Balance Reserves and Designations, end of year   | -              | 205,384                  | 210,317                  | 210,317                  |  |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year                               | 621,425        | <b>773,427</b> (205,384) | <b>639,711</b> (210,317) | <b>635,724</b> (210,317) |  |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year   | \$ 621,425     | \$ 568,043               | \$ 429,394               | \$ 425,407               |  |

## Fund Statement-Self-Insured Worker's Compensation Loss Control Fund 603

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| REVENUES:   |                |                |                   |                |
| Property Taxes and Assessments  | \$ -           | \$ -           | \$ -              | \$ -           |
| Assessments   | -              | -              | =                 | -              |
| Sales Taxes Franchise Taxes   | -              | -              | -                 | -              |
| Licenses and Permits  |                |                | _                 | _              |
| Intergovernmental   | _              | _              | _                 | _              |
| Charges for Services  | _              | <u>-</u>       | _                 | _              |
| Fines and Forfeitures   | -              | _              | -                 | _              |
| Interest  | _              | _              | 700               | 405            |
| Hospital Lease  | -              | _              | -                 | -              |
| Other   | <u> </u>       | <u> </u>       | <u></u> _         |                |
| Total Revenues  | -              | -              | 700               | 405            |
| EXPENDITURES:   |                |                |                   |                |
| Personal Services   | -              | -              | -                 | -              |
| Materials & Supplies Dues Travel & Training   | -              | 1,000          | -                 | 700            |
| Utilities  Utilities  | -              | 1,000          | -                 | 700            |
| Vehicle Expense   | -              | -              | -                 | -              |
| Equip & Bldg Maintenance  | _              | _              | _                 | _              |
| Contractual Services  | _              | 49,000         | 40,631            | 59,475         |
| Debt Service (Principal and Interest)   | -              | -              | -                 | -              |
| Other   | -              | -              | -                 | -              |
| Fixed Asset Additions Total Expenditures  |                | 50,000         | 40,631            | 60,175         |
| REVENUES OVER (UNDER) EXPENDITURES  | -              | (50,000)       | (39,931)          | (59,770)       |
| OTHER FINANCING SOURCES (USES):   |                |                |                   |                |
| Transfer In   | _              | 50,000         | 50,000            | 50,000         |
| Transfer Out  | _              | 50,000         | 50,000            | 50,000         |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                     | _              | <u>-</u>       | _                 | _              |
| Proceeds of Long-Term Debt  | -              | _              | _                 | -              |
| Retirement of Long-Term Debt  | -              | -              | -                 | -              |
| <b>Total Other Financing Sources (Uses)</b>   | -              | 50,000         | 50,000            | 50,000         |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES (BUDGET BASIS) | -              | -              | 10,069            | (9,770)        |
| FUND BALANCE (GAAP), beginning of year  | _              | _              | _                 | 10,069         |
| Less encumbrances, beginning of year  | _              | _              | _                 | 10,007         |
| Add encumbrances, end of year   | -              | _              | _                 | _              |
| Proprietary fund adjustment to full accrual   |                | <u> </u>       | <u> </u>          |                |
| FUND BALANCE (GAAP), end of year  | \$ -           | \$ -           | \$ 10,069         | \$ 299         |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:                         |                |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)   | \$ -           | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves  | · -            | -              | ·<br>-            | -              |
| Debt Service  | -              | _              | -                 | -              |
| Prior Year Encumbrances   | -              | -              | -                 | -              |
| Designated:   |                |                |                   |                |
| Capital Project and Other   |                |                |                   |                |
| Total Fund Balance Reserves and Designations, end of year                             | -              | -              | -                 | -              |
| EUND RAI ANCE and of year   |                |                | 10.020            | 200            |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year             |                | <u> </u>       | 10,069            |                |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                     | \$ -           | \$ -           | \$ 10,069         | \$ 299         |
| 7 <del>2</del>  |                |                | ,                 |                |

#### **Fund Statement-Facilities & Grounds Maintenance Fund 610**

|  | 2007<br>Actual           |          | 2008<br>Budget            |             | 2008<br>Projected       |    | 2009<br>Budget  |
|--|--------------------------|----------|---------------------------|-------------|-------------------------|----|-----------------|
| REVENUES: Property Taxes   | \$ -                     | \$       |                           | \$          |                         | \$ |                 |
| Assessments  | <b>.</b>                 | . э      | -                         | Ф           | -                       | Ф  | -               |
| Sales Taxes  | -                        |          | -                         |             | -                       |    | -               |
| Franchise Taxes  | -                        |          | -                         |             | -                       |    | -               |
| Licenses and Permits   | -                        |          | -                         |             | -                       |    | -               |
| Intergovernmental  | - 044.104                |          | - 004 125                 |             |                         |    | - 000 124       |
| Charges for Services Fines and Forfeitures                                     | 944,184                  |          | 994,135                   |             | 992,456                 |    | 988,134         |
| Interest   | 21,263                   |          | 17,745                    |             | 10,810                  |    | 6,735           |
| Hospital Lease   |                          |          | -                         |             | -                       |    | -               |
| Other  | 50                       |          |                           |             |                         |    |                 |
| Total Revenues   | 965,497                  |          | 1,011,880                 |             | 1,003,266               |    | 994,869         |
| EXPENDITURES:  |                          |          |                           |             |                         |    |                 |
| Personal Services  | 573,997                  |          | 592,689                   |             | 584,083                 |    | 581,340         |
| Materials & Supplies   | 47,454<br>140            |          | 56,744                    |             | 56,107<br>769           |    | 56,600          |
| Dues Travel & Training Utilities   | 10,254                   |          | 2,200<br>13,407           |             | 13,040                  |    | 2,150<br>13,352 |
| Vehicle Expense  | 14,656                   |          | 21,554                    |             | 18,054                  |    | 17,598          |
| Equip & Bldg Maintenance   | 223,823                  |          | 273,125                   |             | 228,229                 |    | 295,901         |
| Contractual Services   | 25,831                   |          | 32,399                    |             | 32,345                  |    | 39,764          |
| Debt Service (Principal and Interest)  | -                        |          | -                         |             | -                       |    | -               |
| Other  |                          |          | 15,525                    |             | 2.075                   |    | 18,500          |
| Fixed Asset Additions Total Expenditures                                       | 33,316<br><b>929,471</b> |          | 3,975<br><b>1,011,618</b> |             | 3,975<br><b>936,602</b> |    | 1,025,205       |
| •  | 26.026                   |          |                           |             |                         |    |                 |
| REVENUES OVER (UNDER) EXPENDITURES   | 36,026                   |          | 262                       |             | 66,664                  |    | (30,336)        |
| OTHER FINANCING SOURCES (USES):  |                          |          |                           |             |                         |    |                 |
| Transfer In  | -                        |          | -                         |             | -                       |    | -               |
| Transfer Out Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease | -                        |          | -                         |             | 5                       |    | -               |
| Proceeds of Long-Term Debt   |                          |          | -                         |             | -                       |    | -               |
| Retirement of Long-Term Debt   | -                        |          | -                         |             | -                       |    | -               |
| <b>Total Other Financing Sources (Uses)</b>                                    | -                        |          | -                         |             | 5                       |    | -               |
| REVENUES AND OTHER SOURCES OVER (UNDER)  |                          |          |                           |             |                         |    |                 |
| EXPENDITURES AND OTHER USES (BUDGET BASIS)                                     | 36,026                   |          | 262                       |             | 66,669                  |    | (30,336)        |
| FUND BALANCE (GAAP), beginning of year   | 279,116                  |          | 356,450                   |             | 356,450                 |    | 423,119         |
| Less encumbrances, beginning of year   | (1,529                   |          | (3,077)                   |             | (3,077)                 |    | (3,077)         |
| Add encumbrances, end of year  | 3,077                    |          | 3,077                     |             | 3,077                   |    | 3,077           |
| Proprietary fund adjustment to full accrual                                    | 39,760                   | *        |                           |             | -                       |    |                 |
| FUND BALANCE (GAAP), end of year   | \$ 356,450               | \$       | 356,712                   | \$          | 423,119                 | \$ | 392,783         |
|  |                          | = ===    | <del></del>               | <del></del> |                         |    |                 |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                            |                          |          |                           |             |                         |    |                 |
| Reserved:  |                          | Φ.       |                           |             |                         |    |                 |
| Loan Receivable (Street NIDS/Levy District)                                    | \$ -                     | \$       | -                         | \$          | -                       | \$ | -               |
| Prepaid Items/Security Deposits/Other Reserves Debt Service/Restricted Assets  | -                        |          | -                         |             | -                       |    | -               |
| Prior Year Encumbrances  | 3,077                    |          | 3,077                     |             | 3,077                   |    | 3,077           |
| Designated:  | -,                       |          | -,                        |             | -,                      |    | -,              |
| Capital Project and Other  |                          | <u> </u> | -                         |             |                         |    | _               |
| Total Fund Balance Reserves and Designations, end of year                      | 3,077                    |          | 3,077                     |             | 3,077                   |    | 3,077           |
|  |                          |          |                           |             |                         |    |                 |
| FUND BALANCE, end of year  | 356,450                  |          | 356,712                   |             | 423,119                 |    | 392,783         |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                                | (3,077                   | <u> </u> | (3,077)                   |             | (3,077)                 |    | (3,077)         |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                              | \$ 353,373               | \$       | 353,635                   | \$          | 420,042                 | \$ | 389,706         |
|  |                          |          |                           |             |                         |    |                 |
| * Accrued Compensated Absences - ending  | (16,856                  | )        |                           |             |                         |    |                 |
| Change in Accrued Compensated Absences   | 62,161                   |          |                           |             |                         |    |                 |
| Capital Assets Depreciation  | (5,545                   |          |                           |             |                         |    |                 |
| September  | 39,760                   |          |                           |             |                         |    |                 |
|  |                          | _        |                           |             |                         |    |                 |

### Fund Statement-Capital Repair & Replacement Fund 620

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected   | 2009<br>Budget |
|---|----------------|----------------|---------------------|----------------|
| REVENUES:   | ¢.             | ¢.             | dr.                 | ¢.             |
| Property Taxes  | \$ -           | \$ -           | \$ -                | \$ -           |
| Assessments Sales Taxes   | -              | -              | -                   | -              |
| Franchise Taxes   | -              | -              | -                   | -              |
| Licenses and Permits  | -              | -              | _                   | -              |
| Intergovernmental   | _              | _              | _                   | _              |
| Charges for Services  | 184,374        | 182,769        | 182,769             | 229,306        |
| Fines and Forfeitures   | -              | -              | -                   | -              |
| Interest  | 58,300         | 56,400         | 11,940              | 15,370         |
| Hospital Lease  | , <u>-</u>     | -              | -                   | ,<br>-         |
| Other   | -              | -              | -                   | -              |
| Total Revenues  | 242,674        | 239,169        | 194,709             | 244,676        |
| EXPENDITURES:   |                |                |                     |                |
| Personal Services   | -              | -              | -                   | -              |
| Materials & Supplies  | -              | -              | -                   | -              |
| Dues Travel & Training Utilities  | -              | -              | -                   | -              |
| Vehicle Expense   | -              | -              | -                   | -              |
| Equip & Bldg Maintenance  | 1,906,643      | 75,582         | 75,907              | 52,000         |
| Contractual Services  | 46,400         | 75,562         | 75,707              | 22,000         |
| Debt Service (Principal and Interest)   | -              | _              | _                   | 22,000         |
| Other   | _              | _              | (100,286)           | -              |
| Fixed Asset Additions   | -              | -              | -                   | 203,000        |
| Total Expenditures  | 1,953,043      | 75,582         | (24,379)            | 277,000        |
| REVENUES OVER (UNDER) EXPENDITURES  | (1,710,369)    | 163,587        | 219,088             | (32,324)       |
| OTHER FINANCING SOURCES (USES):   |                |                |                     |                |
| Transfer In   | -              | -              | -                   | -              |
| Transfer Out  | -              | -              | -                   | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                     | 1,212,262      | -              | -                   | -              |
| Proceeds of Long-Term Debt  | -              | -              | -                   | -              |
| Retirement of Long-Term Debt  |                |                |                     |                |
| <b>Total Other Financing Sources (Uses)</b>   | 1,212,262      | -              | -                   | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES (BUDGET BASIS) | (498,107)      | 163,587        | 219,088             | (32,324)       |
| FUND BALANCE (GAAP), beginning of year  | 1,411,790      | 1,205,011      | 1,205,011           | 1,424,099      |
| Less encumbrances, beginning of year  | -              | (291,328)      | (291,328)           | (291,328)      |
| Add encumbrances, end of year   | 291,328        | 291,328        | 291,328             | 291,328        |
| Proprietary adjustment to full accrual  | , <u>-</u>     | -              | -                   | ,<br>-         |
|   |                |                |                     |                |
| FUND BALANCE (GAAP), end of year  | \$ 1,205,011   | \$ 1,368,598   | \$ 1,424,099        | \$ 1,391,775   |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                                   |                |                |                     |                |
| Reserved:   | do.            | Φ.             | rb.                 | ¢.             |
| Loan Receivable (Street NIDS/Levy District)   | \$ -           | \$ -           | \$ -                | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves  | -              | -              | -                   | -              |
| Debt Service/Restricted Assets  | 201 220        | 201 220        | -                   | - 201 220      |
| Prior Year Encumbrances   | 291,328        | 291,328        | 291,328             | 291,328        |
| Designated:   |                |                |                     |                |
| Capital Project and Other  Total Fund Balance Reserves and Designations, end of year  | 291,328        | 291,328        | 291,328             | 291,328        |
|   |                |                |                     |                |
| FUND BALANCE, end of year   | 1,205,011      | 1,368,598      | 1,424,099           | 1,391,775      |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                                       | (291,328)      | (291,328)      | (291,328)           | (291,328)      |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                     | \$ 913,683     | \$ 1,077,270   | <b>\$ 1,132,771</b> | \$ 1,100,447   |

### **Fund Statement-Utility Fund 621**

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| REVENUES:   |                |                |                   |                |
| Property Taxes  | \$ -           | \$ -           | \$ -              | \$ -           |
| Assessments   | -              | -              | -                 | -              |
| Sales Taxes   | -              | -              | -                 | -              |
| Franchise Taxes   | -              | -              | -                 | -              |
| Licenses and Permits  | -              | -              | -                 | -              |
| Intergovernmental   | -              | -              | -                 | -              |
| Charges for Services  | 360,110        | 349,855        | 349,855           | 433,675        |
| Fines and Forfeitures   | =              | =              | -                 | -              |
| Interest  | 12,708         | 10,860         | 5,205             | 4,005          |
| Hospital Lease  | =              | =              | -                 | -              |
| Other   |                |                |                   |                |
| Total Revenues  | 372,818        | 360,715        | 355,060           | 437,680        |
| EXPENDITURES:   |                |                |                   |                |
| Personal Services   | -              | -              | -                 | -              |
| Materials & Supplies  | =              | -              | -                 | -              |
| Dues Travel & Training  | -              | -              | -                 | -              |
| Utilities   | 351,343        | 369,724        | 391,677           | 450,160        |
| Vehicle Expense   | -              | -              | -                 | -              |
| Equip & Bldg Maintenance  | =              | -              | -                 | -              |
| Contractual Services  | =              | -              | -                 | -              |
| Debt Service (Principal and Interest)   | =              | -              | -                 | -              |
| Other   | =              | -              | -                 | -              |
| Fixed Asset Additions Total Expenditures  | 351,343        | 369,724        | 391,677           | 450,160        |
| REVENUES OVER (UNDER) EXPENDITURES  | 21,475         | (9,009)        | (36,617)          | (12,480)       |
|   | 21,175         | (3,003)        | (50,017)          | (12,100)       |
| OTHER FINANCING SOURCES (USES):   |                |                |                   |                |
| Transfer In   | -              | -              | -                 | -              |
| Transfer Out  | -              | -              | -                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                     | -              | -              | -                 | -              |
| Proceeds of Long-Term Debt  | -              | -              | -                 | -              |
| Retirement of Long-Term Debt  | <del>-</del>   |                |                   |                |
| <b>Total Other Financing Sources (Uses)</b>   | -              | -              | -                 | -              |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES (BUDGET BASIS) | 21 475         | (9,009)        | (26 617)          | (12.490)       |
|   | 21,475         | (9,009)        | (36,617)          | (12,480)       |
| FUND BALANCE (GAAP), beginning of year Less encumbrances, beginning of year           | 123,593        | 145,068        | 145,068           | 108,451        |
| Add encumbrances, end of year   | _              | _              |                   | _              |
| Proprietary fund adjustment to full accrual   |                |                |                   |                |
| FUND BALANCE (GAAP), end of year  | \$ 145,068     | \$ 136,059     | \$ 108,451        | \$ 95,971      |
|   |                |                |                   |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                                   |                |                |                   |                |
| Reserved:   | ¢.             | ¢.             | ¢.                | ¢.             |
| Loan Receivable (Street NIDS/Levy District)   | \$ -           | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves  | -              | -              | -                 | -              |
| 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   | 145,068        | 136,059        | 108,451           | 95,971         |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                                       |                |                |                   |                |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                     | \$ 145,068     | \$ 136,059     | \$ 108,451        | \$ 95,971      |

### Fund Statement-Capital R & R Family Health Center Fund 622

|   | 2007<br>Actual |   | 2008<br>Budget |   | 2008<br>Projected |        | 2009<br>Budget |        |
|---|----------------|---|----------------|---|-------------------|--------|----------------|--------|
| REVENUES:   |                |   |                |   |                   |        |                |        |
| Property Taxes  | \$             | - | \$             | - | \$                | -      | \$             | -      |
| Assessments   |                | - |                | - |                   | -      |                | -      |
| Sales Taxes   |                | - |                | - |                   | -      |                | -      |
| Franchise Taxes Licenses and Permits  |                | - |                | - |                   | -      |                | -      |
| Intergovernmental   |                | - |                | - |                   | -      |                | -      |
| Charges for Services  |                | - |                | - |                   | -      |                | -      |
| Fines and Forfeitures   |                | _ |                | _ |                   | _      |                | _      |
| Interest  |                | _ |                | _ |                   | 274    |                | 835    |
| Hospital Lease  |                | _ |                | _ |                   |        |                | -      |
| Other   |                | _ |                | - |                   | 39,323 |                | _      |
| Total Revenues  |                | - | -              | - |                   | 39,597 |                | 835    |
| EXPENDITURES:   |                |   |                |   |                   |        |                |        |
| Personal Services   |                | - |                | - |                   | -      |                | -      |
| Materials & Supplies  |                | - |                | - |                   | -      |                | -      |
| Dues Travel & Training  |                | - |                | - |                   | -      |                | -      |
| Utilities   |                | - |                | - |                   | -      |                | -      |
| Vehicle Expense   |                | - |                | - |                   | -      |                | -      |
| Equip & Bldg Maintenance<br>Contractual Services                                      |                | - |                | - |                   | -      |                | -      |
| Debt Service (Principal and Interest)   |                | - |                | - |                   | -      |                | -      |
| Other   |                | _ |                | _ |                   | _      |                | _      |
| Fixed Asset Additions   |                | _ |                | _ |                   | _      |                | _      |
| Total Expenditures  |                | - | -              | - |                   | -      |                | -      |
| REVENUES OVER (UNDER) EXPENDITURES  |                | - |                | - |                   | 39,597 |                | 835    |
| OTHER FINANCING SOURCES (USES):   |                |   |                |   |                   |        |                |        |
| Transfer In   |                | - |                | - |                   | -      |                | -      |
| Transfer Out  |                | - |                | - |                   | -      |                | -      |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                     |                | - |                | - |                   | -      |                | -      |
| Proceeds of Long-Term Debt  |                | - |                | - |                   | -      |                | -      |
| Retirement of Long-Term Debt  Total Other Financing Sources (Uses)                    |                |   |                |   |                   | -      |                | -      |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES (BUDGET BASIS) |                | - |                | - |                   | 39,597 |                | 835    |
| FUND BALANCE (GAAP), beginning of year  |                |   |                |   |                   |        |                | 39,597 |
| Less encumbrances, beginning of year  |                | - |                | - |                   | -      |                | 39,397 |
| Add encumbrances, end of year   |                | _ |                | _ |                   | _      |                | _      |
| Proprietary fund adjustment to full accrual   |                | _ |                | _ |                   | _      |                | _      |
| F,  | -              |   |                |   |                   |        |                |        |
| FUND BALANCE (GAAP), end of year  | \$             |   | \$             |   | \$                | 39,597 | \$             | 40,432 |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:                         |                |   |                |   |                   |        |                |        |
| Loan Receivable (Street NIDS/Levy District)   | \$             | - | \$             | - | \$                | -      | \$             | -      |
| Prepaid Items/Security Deposits/Other Reserves  |                | - |                | - |                   | -      |                | -      |
| 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   |                | _ |                | _ |                   | 39,597 |                | 40,432 |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                                       |                |   |                |   |                   | -      |                | -      |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                     | \$             |   | \$             |   | \$                | 39,597 | \$             | 40,432 |

### Fund Statement-Capital R & R BC Health Department Fund 623

|   | 2007<br>Actual |              | 2008<br>Budget |             | 2008<br>Projected |             | 2009<br>udget   |
|---|----------------|--------------|----------------|-------------|-------------------|-------------|-----------------|
| REVENUES:   |                |              |                |             |                   |             |                 |
| Property Taxes  | \$             | -            | \$             | -           | \$                | -           | \$<br>-         |
| Assessments   |                | -            |                | -           |                   | -           | -               |
| Sales Taxes   |                | -            |                | -           |                   | -           | -               |
| Franchise Taxes   |                | -            |                | -           |                   | -           | -               |
| Licenses and Permits Intergovernmental  |                | -            |                | -           |                   | -           | -               |
| Charges for Services  |                | -            |                | -           |                   | -           | -               |
| Fines and Forfeitures   |                | _            |                | _           |                   | -           | _               |
| Interest  |                | _            |                | _           |                   | 222         | 685             |
| Hospital Lease  |                | _            |                | _           |                   |             | -               |
| Other   |                | -            |                | -           |                   | 32,300      | -               |
| Total Revenues  |                | -            |                | -           |                   | 32,522      | 685             |
| 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  | -              | <del>-</del> |                | <del></del> |                   | <del></del> | <br><del></del> |
|   |                |              |                |             |                   |             |                 |
| REVENUES OVER (UNDER) EXPENDITURES  |                | -            |                | -           |                   | 32,522      | 685             |
| OTHER FINANCING SOURCES (USES):   |                |              |                |             |                   |             |                 |
| Transfer In   |                | -            |                | -           |                   | -           | -               |
| Transfer Out  |                | -            |                | -           |                   | -           | -               |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease                     |                | -            |                | -           |                   | -           | -               |
| Proceeds of Long-Term Debt  |                | -            |                | -           |                   | -           | -               |
| Retirement of Long-Term Debt  |                |              |                |             |                   | -           | <br>            |
| <b>Total Other Financing Sources (Uses)</b>   |                | -            |                | -           |                   | -           | -               |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES (BUDGET BASIS) |                | -            |                | -           |                   | 32,522      | 685             |
| FUND BALANCE (GAAP), beginning of year  |                | _            |                | _           |                   | _           | 32,522          |
| Less encumbrances, beginning of year  |                | _            |                | _           |                   | _           | 52,522          |
| Add encumbrances, end of year   |                | _            |                | _           |                   | _           | _               |
| Proprietary fund adjustment to full accrual   |                | _            |                | _           |                   | -           | -               |
|   |                |              |                |             |                   |             |                 |
| FUND BALANCE (GAAP), end of year  | \$             | <u> </u>     | \$             |             | \$                | 32,522      | \$<br>33,207    |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:                         |                |              |                |             |                   |             |                 |
| Loan Receivable (Street NIDS/Levy District)   | \$             | -            | \$             | -           | \$                | -           | \$<br>-         |
| Prepaid Items/Security Deposits/Other Reserves  |                | -            |                | -           |                   | -           | -               |
| Debt Service/Restricted Assets  |                | -            |                | -           |                   | -           | -               |
| Prior Year Encumbrances   |                | -            |                | -           |                   | -           | -               |
| Designated:   |                |              |                |             |                   |             |                 |
| Capital Project and Other   |                |              |                |             |                   |             | <br>            |
| Total Fund Balance Reserves and Designations, end of year                             |                | -            |                | -           |                   | •           | -               |
| ELIND DATANCE and of year   |                |              |                |             |                   | 22 F22      | 22 207          |
| FUND BALANCE, end of year FUND BALANCE RESERVES/DESIGNATIONS, end of year             |                | -            |                | -           |                   | 32,522      | 33,207          |
|   |                |              |                |             |                   |             |                 |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                                     | \$             |              | \$             |             | \$                | 32,522      | \$<br>33,207    |

### **Fund Statement-Private Purpose Trust Funds Combined**

|  | 2007<br>Actual |                         | 2008<br>Budget |          | 2008<br>Projected |          |          | 2009<br>Budget |
|--|----------------|-------------------------|----------------|----------|-------------------|----------|----------|----------------|
| REVENUES:  |                |                         |                |          |                   |          |          |                |
| Property Taxes   | \$             | -                       | \$             | -        | \$                | -        | \$       | -              |
| Assessments  |                | -                       |                | -        |                   | -        |          | -              |
| Sales Taxes  |                | -                       |                | -        |                   | -        |          | -              |
| Franchise Taxes  |                | -                       |                | -        |                   | -        |          | -              |
| Licenses and Permits   |                | -                       |                | -        |                   | -        |          | -              |
| Intergovernmental  |                | -                       |                | -        |                   | -        |          | -              |
| Charges for Services   |                | -                       |                | -        |                   | -        |          | -              |
| Fines and Forfeitures  |                | 4 202                   |                | 2.065    |                   | 2 271    |          | 2.055          |
| Interest<br>Hospital Lease   |                | 4,293                   |                | 2,965    |                   | 3,371    |          | 3,055          |
| Other  |                | 70.129                  |                | 150      |                   | -        |          | -              |
| Total Revenues   |                | 79,128<br><b>83,421</b> |                | 3,115    |                   | 3,371    |          | 3,105          |
| Total Revenues   |                | 05,421                  |                | 3,113    |                   | 3,371    |          | 3,103          |
| EXPENDITURES:  |                |                         |                |          |                   |          |          |                |
| Personal Services  |                | -                       |                | -        |                   | -        |          | -              |
| Materials & Supplies   |                | -                       |                | -        |                   | -        |          | -              |
| Dues Travel & Training   |                | -                       |                | -        |                   | -        |          | -              |
| Utilities  |                | -                       |                | -        |                   | -        |          | -              |
| Vehicle Expense  |                | -                       |                | -        |                   | -        |          | -              |
| Equip & Bldg Maintenance   |                | -                       |                | -        |                   | -        |          | -              |
| Contractual Services   |                | 660                     |                | 3,500    |                   | 2,570    |          | 4,000          |
| Debt Service (Principal and Interest)                                  |                | -                       |                | -        |                   | -        |          | -              |
| Other  |                | 1,493                   |                | 1,500    |                   | 1,568    |          | 1,600          |
| Fixed Asset Additions Total Expenditures                               |                | 2,153                   |                | 5,000    |                   | 4,138    |          | 5,600          |
| 20th 2speciality   |                | •                       |                | 2,000    |                   | 1,120    |          | 2,000          |
| REVENUES OVER (UNDER) EXPENDITURES                                     |                | 81,268                  |                | (1,885)  |                   | (767)    |          | (2,495)        |
| OTHER FINANCING SOURCES (USES):  |                |                         |                |          |                   |          |          |                |
| Transfer In  |                | -                       |                | -        |                   | -        |          | -              |
| Transfer Out   |                | -                       |                | -        |                   | -        |          | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease      |                | -                       |                | -        |                   | -        |          | _              |
| Proceeds of Long-Term Debt   |                | -                       |                | -        |                   | -        |          | _              |
| Retirement of Long-Term Debt   |                | -                       |                | -        |                   | -        |          | -              |
| <b>Total Other Financing Sources (Uses)</b>                            |                | -                       |                | -        |                   | -        |          | -              |
| DEVENUES AND OTHER SOURCES OVER (LINDER)                               |                |                         |                |          |                   |          |          |                |
| REVENUES AND OTHER SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES |                | 81,268                  |                | (1,885)  |                   | (767)    |          | (2,495)        |
| EAFENDITURES AND OTHER USES  |                | 01,200                  |                | (1,005)  |                   | (707)    |          | (2,493)        |
| FUND BALANCE (GAAP), beginning of year                                 |                | 41,193                  |                | 122,461  |                   | 122,461  |          | 121,694        |
| Less encumbrances, beginning of year                                   |                | 41,173                  |                | 122,401  |                   | 122,401  |          | 121,054        |
| Add encumbrances, end of year  |                |                         |                |          |                   |          |          |                |
| Add chedinorances, end of year   |                |                         |                |          |                   |          |          |                |
| FUND BALANCE (GAAP), end of year                                       | \$             | 122,461                 | \$             | 120,576  | \$                | 121,694  | \$       | 119,199        |
|  |                |                         |                |          |                   |          |          |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year                    |                |                         |                |          |                   |          |          |                |
| Reserved:  |                |                         | <b>.</b>       |          |                   |          | <b>_</b> |                |
| Loan Receivable (Street NIDS/Levy District)                            | \$             | -                       | \$             | -        | \$                | -        | \$       | -              |
| Prepaid Items/Security Deposits/Other Reserves                         |                | -                       |                | -        |                   | -        |          | -              |
| Debt Service/Restricted Assets   |                | -                       |                | -        |                   | -        |          | -              |
| Prior Year Encumbrances  |                | -                       |                | -        |                   | -        |          | -              |
| Non-Expendable Trust Corpus  |                | 37,321                  |                | 37,321   |                   | 37,321   |          | 37,321         |
| Designated:  |                |                         |                |          |                   |          |          |                |
| Capital Project and Other  |                | 27 221                  |                | 27 221   |                   | 27 221   |          | 27 221         |
| Total Fund Balance Reserves and Designations, end of year              |                | 37,321                  |                | 37,321   |                   | 37,321   |          | 37,321         |
| TUND DAY ANOTHER LEG CO.   |                | 100 151                 |                | 100 == : |                   | 101 -01  |          | 110 100        |
| FUND BALANCE, end of year  |                | 122,461                 |                | 120,576  |                   | 121,694  |          | 119,199        |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                        |                | (37,321)                |                | (37,321) |                   | (37,321) |          | (37,321)       |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                      | \$             | 85,140                  | \$             | 83,255   | \$                | 84,373   | \$       | 81,878         |
| •  |                |                         | <u> </u>       |          | <del></del>       |          |          |                |

# Fund Statement-George Spencer Trust Fund 720 (Private Purpose Trust Fund)

|   | 2007<br>Actual |                | 2008<br>Budget |                         | P  | 2008<br>rojected | 1  | 2009<br>Budget |
|---|----------------|----------------|----------------|-------------------------|----|------------------|----|----------------|
| REVENUES:   |                |                |                |                         |    |                  |    |                |
| Property Taxes  | \$             | -              | \$             | -                       | \$ | -                | \$ | -              |
| Assessments Sales Taxes   |                | -              |                | -                       |    | -                |    | -              |
| Franchise Taxes   |                | -              |                | -                       |    | -                |    | _              |
| Licenses and Permits  |                | _              |                | _                       |    | -                |    | _              |
| Intergovernmental   |                | -              |                | -                       |    | -                |    | _              |
| Charges for Services  |                | -              |                | -                       |    | -                |    | -              |
| Fines and Forfeitures   |                | -              |                | -                       |    | -                |    | -              |
| Interest  |                | 1,730          |                | 1,290                   |    | 975              |    | 965            |
| Hospital Lease<br>Other   |                | -              |                | -                       |    | -                |    | -              |
| Total Revenues  |                | 1,730          |                | 1,290                   |    | 975              |    | 965            |
| EXPENDITURES:   |                |                |                |                         |    |                  |    |                |
| Personal Services   |                | -              |                | -                       |    | -                |    | -              |
| Materials & Supplies  |                | -              |                | -                       |    | -                |    | -              |
| Dues Travel & Training Utilities                                  |                | -              |                | -                       |    | -                |    | -              |
| Vehicle Expense   |                | -              |                | -                       |    | -                |    | -              |
| Equip & Bldg Maintenance  |                | _              |                | _                       |    | -                |    | _              |
| Contractual Services  |                | _              |                | -                       |    | -                |    | _              |
| Debt Service (Principal and Interest)                             |                | -              |                | -                       |    | -                |    | -              |
| Other   |                | 1,493          |                | 1,500                   |    | 1,568            |    | 1,600          |
| Fixed Asset Additions   |                |                |                |                         |    |                  |    |                |
| Total Expenditures  |                | 1,493          |                | 1,500                   |    | 1,568            |    | 1,600          |
| REVENUES OVER (UNDER) EXPENDITURES                                |                | 237            |                | (210)                   |    | (593)            |    | (635)          |
| OTHER FINANCING SOURCES (USES):                                   |                |                |                |                         |    |                  |    |                |
| Transfer In   |                | -              |                | -                       |    | -                |    | -              |
| Transfer Out  |                | -              |                | -                       |    | -                |    | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease |                | -              |                | -                       |    | -                |    | -              |
| Proceeds of Long-Term Debt  |                | -              |                | -                       |    | -                |    | -              |
| Retirement of Long-Term Debt Total Other Financing Sources (Uses) |                |                |                |                         |    |                  |    |                |
| Total Other Financing Sources (Uses)                              |                | -              |                | _                       |    | -                |    | _              |
| REVENUES AND OTHER SOURCES OVER (UNDER)                           |                |                |                |                         |    |                  |    |                |
| EXPENDITURES AND OTHER USES                                       |                | 237            |                | (210)                   |    | (593)            |    | (635)          |
|   |                |                |                |                         |    |                  |    |                |
| FUND BALANCE (GAAP), beginning of year                            |                | 33,718         |                | 33,955                  |    | 33,955           |    | 33,362         |
| Less encumbrances, beginning of year                              |                | -              |                | _                       |    | -                |    | -              |
| Add encumbrances, end of year                                     | -              |                |                |                         |    |                  |    | -              |
| FUND BALANCE (GAAP), end of year                                  | \$             | 33,955         | \$             | 33,745                  | \$ | 33,362           | \$ | 32,727         |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year               |                |                |                |                         |    |                  |    |                |
| Reserved:   |                |                |                |                         |    |                  |    |                |
| Loan Receivable (Street NIDS/Levy District)                       | \$             | -              | \$             | -                       | \$ | -                | \$ | -              |
| Prepaid Items/Security Deposits/Other Reserves                    |                | -              |                | -                       |    | -                |    | -              |
| Debt Service/Restricted Assets                                    |                | -              |                | -                       |    | -                |    | -              |
| Prior Year Encumbrances   |                | -              |                | -                       |    | -                |    | -              |
| Non-Expendable Trust Corpus Designated:                           |                | 32,400         |                | 32,400                  |    | 32,400           |    | 32,400         |
| Capital Project and Other   |                |                |                |                         |    |                  |    |                |
| Total Fund Balance Reserves and Designations, end of year         |                | 32,400         |                | 32,400                  |    | 32,400           |    | 32,400         |
| Total Land Damine Reserves and Designations, end or year          |                | <i>32</i> ,400 |                | <i>52</i> , <b>7</b> 00 |    | 52,400           |    | <i>32</i> ,400 |
| FUND BALANCE, end of year   |                | 33,955         |                | 33,745                  |    | 33,362           |    | 32,727         |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                   |                | (32,400)       |                | (32,400)                |    | (32,400)         |    | (32,400)       |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                 | \$             | 1,555          | \$             | 1,345                   | \$ | 962              | \$ | 327            |

# Fund Statement-Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

|   | 2007<br>Actual | 2008<br>Budget | 2008<br>Projected | 2009<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| REVENUES:   |                |                |                   |                |
| Property Taxes  | \$ -           | \$ -           | \$ -              | \$ -           |
| Assessments   | -              | -              | -                 | -              |
| Sales Taxes Franchise Taxes   | -              | -              | -                 | -              |
| Licenses and Permits  | -              | -              | -                 | -              |
| Intergovernmental   | _              | _              | _                 | -              |
| Charges for Services  | _              | _              | -<br>-            | _              |
| Fines and Forfeitures   | -              | -              | _                 | -              |
| Interest  | 397            | 415            | 226               | 210            |
| Hospital Lease  | -              | -              | -                 | -              |
| Other   | 50             | 50             |                   | 50             |
| Total Revenues  | 447            | 465            | 226               | 260            |
| EXPENDITURES:   |                |                |                   |                |
| Personal Services Materials & Supplies                              | -              | -              | -                 | -              |
| Dues Travel & Training  |                | _              | _                 | _              |
| Utilities  Utilities  | _              | _              | -<br>-            | _              |
| Vehicle Expense   | -              | _              | _                 | -              |
| Equip & Bldg Maintenance  | =              | -              | -                 | -              |
| Contractual Services  | -              | 1,500          | 570               | 1,500          |
| Debt Service (Principal and Interest)                               | -              | =              | -                 | -              |
| Other Fixed Asset Additions   | -              | -              | -                 | -              |
| Total Expenditures  | -              | 1,500          | 570               | 1,500          |
| REVENUES OVER (UNDER) EXPENDITURES                                  | 447            | (1,035)        | (344)             | (1,240)        |
| OTHER FINANCING SOURCES (USES):                                     |                |                |                   |                |
| Transfer In   | -              | -              | -                 | -              |
| Transfer Out  | -              | -              | =                 | -              |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease   | -              | -              | -                 | -              |
| Proceeds of Long-Term Debt<br>Retirement of Long-Term Debt          | -              | -              | -                 | -              |
| Total Other Financing Sources (Uses)                                | -              | -              | -                 |                |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | 447            | (1,035)        | (344)             | (1,240)        |
| FUND BALANCE (GAAP), beginning of year                              | 7,475          | 7,922          | 7,922             | 7,578          |
| Less encumbrances, beginning of year                                | -              | -              | -                 | -              |
| Add encumbrances, end of year                                       |                |                |                   |                |
| FUND BALANCE (GAAP), end of year                                    | \$ 7,922       | \$ 6,887       | \$ 7,578          | \$ 6,338       |
|   |                |                |                   |                |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:       |                |                |                   |                |
| Loan Receivable (Street NIDS/Levy District)                         | \$ -           | \$ -           | \$ -              | \$ -           |
| Prepaid Items/Security Deposits/Other Reserves                      | -              | -              | -                 | ·<br>-         |
| Debt Service/Restricted Assets                                      | -              | -              | -                 | -              |
| Prior Year Encumbrances   | -              | -              | -                 | -              |
| Non-Expendable Trust Corpus   | 4,921          | 4,921          | 4,921             | 4,921          |
| Designated:   |                |                |                   |                |
| Capital Project and Other   | 4.021          | 4 021          | 4.021             | 4 021          |
| Total Fund Balance Reserves and Designations, end of year           | 4,921          | 4,921          | 4,921             | 4,921          |
| FUND BALANCE, end of year   | 7,922          | 6,887          | 7,578             | 6,338          |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year                     | (4,921)        | (4,921)        | (4,921)           | (4,921)        |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year                   | \$ 3,001       | \$ 1,966       | \$ 2,657          | \$ 1,417       |

# Fund Statement-Rocky Fork Cemetery Trust Fund 723 (Private Purpose Trust Fund)

| Property Taxes   |   | 2007<br>Actual |            | 2008<br>Budget |        | P  | 2008<br>rojected | I  | 2009<br>Budget |  |
|--|---|----------------|------------|----------------|--------|----|------------------|----|----------------|--|
| Assessments  | REVENUES:   |                |            |                |        |    |                  |    |                |  |
| Sales  | Property Taxes  | \$             | -          | \$             | -      | \$ | -                | \$ | -              |  |
| Franchis   |   |                | -          |                | -      |    | -                |    | -              |  |
| License and Permits  |   |                | -          |                | -      |    | -                |    | -              |  |
| Interpretation   |   |                | -          |                | -      |    | -                |    | -              |  |
| Charges for Services   |   |                | -          |                | -      |    | -                |    | -              |  |
| Fines and Forfeitures  | -   |                | -          |                | -      |    | -                |    | -              |  |
| Interest   \$1,266   \$1,260   \$2,170   \$1,880   \$1,000 | -   |                | _          |                | _      |    | _                |    | _              |  |
| Hospital Lease   100   |   |                | 2.166      |                | 1 260  |    | 2.170            |    | 1 880          |  |
| Total Revnes   |   |                | -,         |                | -,     |    | -,-,-            |    | -              |  |
| EXPENDITURES:  | •   | 7              | 9,078      |                | 100    |    | -                |    | -              |  |
| Personal Services  | Total Revenues  | 8              | 1,244      |                | 1,360  |    | 2,170            |    | 1,880          |  |
| Materials & Supplies   |   |                |            |                |        |    |                  |    |                |  |
| Dues Travel & Training   |   |                | -          |                | -      |    | -                |    | -              |  |
| Utilities  | **  |                | -          |                | -      |    | -                |    | -              |  |
| Vehicle Expense  |   |                | -          |                | -      |    | -                |    | -              |  |
| Fquip & Bidg Maintenance   |   |                | _          |                | -      |    | -                |    | -              |  |
| Contractual Services   660   2,000   2,000   2,500   2,500   | •   |                | _          |                | _      |    | _                |    | _              |  |
| Debt Service (Principal and Interest)  |   |                | 660        |                | 2.000  |    | 2.000            |    | 2.500          |  |
| Chief  |   |                | -          |                | -,000  |    | -                |    | -              |  |
| Total Expenditures   |   |                | _          |                | _      |    | _                |    | _              |  |
| REVENUES OVER (UNDER) EXPENDITURES   80,584   (640)   170   (620)  | Fixed Asset Additions                                     |                |            |                |        |    |                  |    | -              |  |
| OTHER FINANCING SOURCES (USES):   Transfer In  | Total Expenditures  |                | 660        |                | 2,000  |    | 2,000            |    | 2,500          |  |
| Transfer   1   | REVENUES OVER (UNDER) EXPENDITURES                        | 8              | 0,584      |                | (640)  |    | 170              |    | (620)          |  |
| Transfer Out   | OTHER FINANCING SOURCES (USES):                           |                |            |                |        |    |                  |    |                |  |
| Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease  | Transfer In   |                | -          |                | -      |    | -                |    | -              |  |
| Proceeds of Long-Term Debt   |   |                | -          |                | -      |    | -                |    | -              |  |
| Retirement of Long-Term Debt   |   |                | -          |                | -      |    | -                |    | -              |  |
| REVENUES AND OTHER SOURCES OVER (UNDER)   SUPPRINTINGES AND OTHER USES   SUPPRINTINGES AND OTHER USES AND OTHER USES AND OTHER USES   SUPPRINTINGES AND OTHER USES AND OTHER US   |   |                | -          |                | -      |    | -                |    | -              |  |
| EXPENDITURES AND OTHER USES   80,584   (640)   170   (620)   | <del>-</del>  |                |            |                | -      |    |                  | -  |                |  |
| FUND BALANCE (GAAP), beginning of year   |   | Q              | 0 584      |                | (640)  |    | 170              |    | (620)          |  |
| Less encumbrances, beginning of year  Add encumbrances, end of year  FUND BALANCE (GAAP), end of year  Substituting the position of year served:  Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  Prior Year Encumbrances  Non-Expendable Trust Corpus  Designated:  Capital Project and Other  Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year  FUND BALANCE, end of year  Substituting the position   | EM EMBITORES IN O THEN COLD                               | ·              | 0,504      |                | (040)  |    | 170              |    | (020)          |  |
| FUND BALANCE (GAAP), end of year   \$80,584   \$79,944   \$80,754   \$80,134   |   |                | -          |                | 80,584 |    | 80,584           |    | 80,754         |  |
| FUND BALANCE (GAAP), end of year         \$ 80,584         \$ 79,944         \$ 80,754         \$ 80,134           FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:           Loan Receivable (Street NIDS/Levy District)         \$ - <td< td=""><td>* * ·</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></td<>   | * * ·   |                | -          |                | -      |    | -                |    | -              |  |
| FUND BALANCE RESERVES AND DESIGNATIONS, end of year Reserved:  Loan Receivable (Street NIDS/Levy District) \$ - \$ - \$ - \$ - Prepaid Items/Security Deposits/Other Reserves  | Add encumbrances, end of year                             |                |            |                | -      |    |                  |    |                |  |
| Reserved:  Loan Receivable (Street NIDS/Levy District) \$ - \$ - \$ - \$ - \$ - Prepaid Items/Security Deposits/Other Reserves   | FUND BALANCE (GAAP), end of year                          | \$ 8           | 0,584      | \$             | 79,944 | \$ | 80,754           | \$ | 80,134         |  |
| Reserved:  Loan Receivable (Street NIDS/Levy District) \$ - \$ - \$ - \$ - \$ - Prepaid Items/Security Deposits/Other Reserves   | WAND DAY AND DESCRIPTION AND DESCRIPTION                  |                |            |                |        |    |                  |    |                |  |
| Loan Receivable (Street NIDS/Levy District)  Prepaid Items/Security Deposits/Other Reserves  Debt Service/Restricted Assets  Prior Year Encumbrances  Non-Expendable Trust Corpus  Designated:  Capital Project and Other  Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year  80,584  79,944  80,754  80,134  FUND BALANCE RESERVES/DESIGNATIONS, end of year   | · · · · · · · · · · · · · · · · · · ·                     |                |            |                |        |    |                  |    |                |  |
| Prepaid Items/Security Deposits/Other Reserves         -         -         -           Debt Service/Restricted Assets         -         -         -           Prior Year Encumbrances         -         -         -         -           Non-Expendable Trust Corpus         -         -         -         -         -         -           Designated:         Capital Project and Other         - <td></td> <td>¢</td> <td></td> <td>•</td> <td></td> <td>\$</td> <td></td> <td>•</td> <td></td>   |   | ¢              |            | •              |        | \$ |                  | •  |                |  |
| Debt Service/Restricted Assets Prior Year Encumbrances Non-Expendable Trust Corpus Pesignated: Capital Project and Other Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year 80,584 79,944 80,754 80,134 FUND BALANCE RESERVES/DESIGNATIONS, end of year  | •   | Ψ              | _          | Φ              | _      | Ψ  | _                | Ψ  | _              |  |
| Prior Year Encumbrances Non-Expendable Trust Corpus Designated: Capital Project and Other Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year 80,584 79,944 80,754 80,134 FUND BALANCE RESERVES/DESIGNATIONS, end of year   |   |                | _          |                | _      |    | _                |    | _              |  |
| Designated: Capital Project and Other  Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year  \$80,584  FUND BALANCE RESERVES/DESIGNATIONS, end of year   80,584  79,944  80,754  80,134  FUND BALANCE RESERVES/DESIGNATIONS, end of year   |   |                | _          |                | _      |    | _                |    | _              |  |
| 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   | Non-Expendable Trust Corpus                               |                | -          |                | _      |    | -                |    | _              |  |
| Total Fund Balance Reserves and Designations, end of year  FUND BALANCE, end of year  FUND BALANCE RESERVES/DESIGNATIONS, end of year  | Designated:   |                |            |                |        |    |                  |    |                |  |
| FUND BALANCE, end of year 80,584 79,944 80,754 80,134 FUND BALANCE RESERVES/DESIGNATIONS, end of year  | Capital Project and Other                                 |                |            |                |        |    |                  |    | _              |  |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year  | Total Fund Balance Reserves and Designations, end of year |                | -          |                | -      |    | -                |    | -              |  |
| FUND BALANCE RESERVES/DESIGNATIONS, end of year  | FUND RALANCE and of year                                  | o              | 0.584      |                | 70 044 |    | 90 754           |    | Q0 12 <i>4</i> |  |
| UNRESERVED/UNDESIGNATED FUND BALANCE, end of year \$ 80,584 \$ 79,944 \$ 80,754 \$ 80,134  | •   |                | u,304<br>- |                | 19,944 |    | ou,/54<br>-      |    | ou,134<br>-    |  |
|  | UNRESERVED/UNDESIGNATED FUND BALANCE, end of year         | \$ 8           | 0,584      | \$             | 79,944 | \$ | 80,754           | \$ | 80,134         |  |

