

Governmental Funds

Fund Statement–All Governmental Funds Combined

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ 3,371,129	\$ 3,405,193	\$ 3,442,860	\$ 3,553,371
Sales Taxes	22,830,022	23,053,920	23,630,000	24,544,000
Franchise Taxes	137,206	140,400	135,900	135,900
Licenses and Permits	398,227	389,914	426,243	423,980
Intergovernmental	4,430,181	4,364,172	4,624,322	4,478,484
Charges for Services	4,793,377	4,628,093	4,516,685	4,876,560
Fines and Forfeitures	7,062	-	5,000	-
Interest	189,516	241,179	177,093	157,411
Hospital Lease	1,404,518	1,418,500	1,430,923	1,452,000
Other *	1,141,289	488,870	493,409	559,334
Total Revenues	38,702,527	38,130,241	38,882,435	40,181,040
EXPENDITURES:				
Personal Services	16,598,912	18,581,154	17,733,560	19,301,691
Materials & Supplies	3,371,187	3,705,879	3,583,930	3,728,526
Dues Travel & Training	266,892	370,601	325,352	396,307
Utilities	509,142	609,731	550,789	644,461
Vehicle Expense	414,478	573,393	575,134	572,823
Equip & Bldg Maintenance	541,293	581,654	521,063	686,663
Contractual Services	11,893,065	12,805,696	12,012,663	11,974,736
Debt Service (Principal and Interest)	1,068,539	683,621	710,153	611,133
Other	2,065,091	3,781,825	2,585,273	3,784,432
Fixed Asset Additions	2,945,217	3,138,679	2,991,767	3,038,193
Total Expenditures	39,673,816	44,832,233	41,589,684	44,738,965
REVENUES OVER (UNDER) EXPENDITURES	(971,289)	(6,701,992)	(2,707,249)	(4,557,925)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	230,652	20,699	20,699	1,037
Operating Transfer Out	(230,652)	(20,699)	(20,699)	(1,037)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	3,341,067	-	-	-
Retirement of Long-Term Debt	87,594	-	-	-
Total Other Financing Sources (Uses)	3,428,661	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,457,372	(6,701,992)	(2,707,249)	(4,557,925)
FUND BALANCE (GAAP), beginning of year	17,611,019	21,372,745	21,372,745	19,446,633
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(1,170,176)	(2,474,530)	(2,239,921)	(3,021,058)
Add encumbrances, end of year	2,474,530	2,107,064	3,021,058	3,021,058
FUND BALANCE (GAAP), end of year	\$ 21,372,745	\$ 14,303,287	\$ 19,446,633	\$ 14,888,708
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District) and Prepaid Items	39,365	39,365	187,683	187,683
Prepaid Items	49,968	49,968	25,397	25,397
Debt Service/Restricted Assets	1,296,359	1,264,355	1,355,198	1,307,066
Prior Year Encumbrances	2,474,530	2,107,064	3,021,058	3,021,058
Designated:				
Capital Project and Other	2,073,525	2,073,525	2,373,525	2,373,525
Total Fund Balance Reserves and Designations, end of year	5,933,747	5,534,277	6,962,861	6,914,729
FUND BALANCE, end of year	21,372,745	14,303,287	19,446,633	14,888,708
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(5,933,747)	(5,534,277)	(6,962,861)	(6,914,729)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 15,438,998	\$ 8,769,010	\$ 12,483,772	\$ 7,973,979

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

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ 2,257,713	\$ 2,284,000	\$ 2,311,400	\$ 2,424,000
Sales Taxes	9,834,025	9,920,000	10,178,000	10,585,000
Franchise Taxes	137,206	140,400	135,900	135,900
Licenses and Permits	379,811	373,490	380,443	384,380
Intergovernmental	2,296,641	2,560,497	2,581,268	2,789,555
Charges for Services	3,487,843	3,308,895	3,151,856	3,079,383
Fines and Forfeitures	-	-	-	-
Interest	84,725	149,000	104,532	105,007
Hospital Lease	1,404,518	1,418,500	1,430,923	1,452,000
Other *	463,208	475,795	482,173	549,209
Total Revenues	20,345,690	20,630,577	20,756,495	21,504,434
EXPENDITURES:				
Personal Services	11,443,898	12,632,507	12,184,844	13,054,537
Materials & Supplies	1,145,287	1,281,821	1,242,002	1,226,000
Dues Travel & Training	153,777	220,601	211,549	236,228
Utilities	393,262	443,788	427,001	424,032
Vehicle Expense	197,119	268,587	258,854	272,515
Equip & Bldg Maintenance	161,139	210,547	202,724	200,931
Contractual Services	3,089,912	3,290,532	3,127,955	3,634,332
Debt Service (Principal and Interest)	379,101	466,115	492,650	420,315
Other	2,059,132	3,351,786	2,554,952	3,057,318
Fixed Asset Additions	517,969	1,523,794	1,421,082	738,344
Total Expenditures	19,540,596	23,690,078	22,123,613	23,264,552
REVENUES OVER (UNDER) EXPENDITURES	805,094	(3,059,501)	(1,367,118)	(1,760,118)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	7,652	12,582	12,582	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	(31,661)	-	-	-
Premium on Long-Term Debt	31,661	-	-	-
Total Other Financing Sources (Uses)	7,652	12,582	12,582	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	812,746	(3,046,919)	(1,354,536)	(1,760,118)
FUND BALANCE (GAAP), beginning of year	9,277,877	10,139,400	10,139,400	9,042,947
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(93,140)	(141,917)	(141,917)	(400,000)
Add encumbrances, end of year	141,917	141,917	400,000	400,000
FUND BALANCE (GAAP), end of year	\$ 10,139,400	\$ 7,092,481	\$ 9,042,947	\$ 7,282,829
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 39,365	\$ 39,365	\$ 187,683	\$ 187,683
Prepaid Items	49,968	49,968	25,397	25,397
Debt Service/Restricted Assets	355,659	355,659	445,000	445,000
Prior Year Encumbrances	141,917	141,917	400,000	400,000
Designated:				
Designated for Capital Projects	1,823,525	1,823,525	2,123,525	2,123,525
Total Fund Balance Reserves and Designations, end of year	2,410,434	2,410,434	3,181,605	3,181,605
FUND BALANCE, end of year	10,139,400	7,092,481	9,042,947	7,282,829
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,410,434)	(2,410,434)	(3,181,605)	(3,181,605)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,728,966	\$ 4,682,047	\$ 5,861,342	\$ 4,101,224

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

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	<u>Budget Basis Expenditures</u> *	<u>Undesignated Fund Balance</u>	<u>As a Percent of Expenditures</u>
1996	14,656,707	3,443,729	23.50%
1997	14,238,752	5,099,517	35.81%
1998	15,841,817	4,872,920	30.76%
1999	17,252,438	5,162,306	29.92%
2000	17,025,704	5,913,616	34.73%
2001	18,319,563	5,899,107	32.20%
2002	18,893,550	6,886,105	36.45%
2003	19,540,596	7,728,966	39.55%
2004 Projected	22,123,613	5,861,342	26.49%
2005 Budget	23,264,552	4,101,224	17.63%

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

Source: 1992 - 2003 Boone County Comprehensive Annual Financial Reports
2004 Projected
2005 Budget

Governmental Funds

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

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ 904,852	\$ 937,283	\$ 947,550	\$ 990,000
Sales Taxes	10,296,708	10,377,920	10,650,000	11,057,000
Franchise Taxes	-	-	-	-
Licenses and Permits	18,416	16,424	21,000	21,000
Intergovernmental	1,580,653	1,240,690	1,396,300	1,313,000
Charges for Services	78,836	99,380	30,800	487,720
Fines and Forfeitures	-	-	-	-
Interest	23,803	57,281	15,706	20,015
Hospital Lease	-	-	-	-
Other	102,537	450	500	500
Total Revenues	13,005,805	12,729,428	13,061,856	13,889,235
EXPENDITURES:				
Personal Services	3,115,063	3,280,797	3,110,845	3,492,353
Materials & Supplies	2,102,635	2,271,389	2,219,849	2,366,840
Dues Travel & Training	36,030	49,955	24,733	49,640
Utilities	96,788	130,296	103,570	131,857
Vehicle Expense	212,750	292,575	305,323	286,911
Equip & Bldg Maintenance	317,202	268,954	219,029	346,573
Contractual Services	5,349,322	6,867,308	6,449,132	7,183,422
Debt Service (Principal and Interest)	309,181	-	-	-
Other	(46,702)	150,450	42	185,350
Fixed Asset Additions	1,227,481	914,614	913,881	1,538,910
Total Expenditures	12,719,750	14,226,338	13,346,404	15,581,856
REVENUES OVER (UNDER) EXPENDITURES	286,055	(1,496,910)	(284,548)	(1,692,621)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	286,055	(1,496,910)	(284,548)	(1,692,621)
FUND BALANCE (GAAP), beginning of year	3,308,378	3,732,382	3,732,382	4,849,242
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(960,643)	(1,098,592)	(1,098,592)	(2,500,000)
Add encumbrances, end of year	1,098,592	1,900,000	2,500,000	2,500,000
FUND BALANCE (GAAP), end of year	\$ 3,732,382	\$ 3,036,880	\$ 4,849,242	\$ 3,156,621
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	-	-	-
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,098,592	1,900,000	2,500,000	2,500,000
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,098,592	1,900,000	2,500,000	2,500,000
FUND BALANCE, end of year	3,732,382	3,036,880	4,849,242	3,156,621
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,098,592)	(1,900,000)	(2,500,000)	(2,500,000)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,633,790	\$ 1,136,880	\$ 2,349,242	\$ 656,621

Governmental Funds

Fund Statement—Law Enforcement Services Fund 290 (Major Fund)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,430,935	2,480,000	2,540,000	2,640,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,613	2,450	8,125	7,125
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>2,436,548</u>	<u>2,482,450</u>	<u>2,548,125</u>	<u>2,647,125</u>
EXPENDITURES:				
Personal Services	1,302,945	1,750,843	1,645,004	1,865,170
Materials & Supplies	43,024	21,639	21,609	30,765
Dues Travel & Training	565	1,000	400	3,500
Utilities	11,708	24,247	11,818	71,802
Vehicle Expense	49	625	625	725
Equip & Bldg Maintenance	20,366	28,594	28,540	64,463
Contractual Services	18,937	203,655	152,905	219,230
Debt Service (Principal and Interest)	801	-	-	-
Other	6,568	18,679	17,680	199,500
Fixed Asset Additions	563,796	452,957	422,916	589,839
Total Expenditures	<u>1,968,759</u>	<u>2,502,239</u>	<u>2,301,497</u>	<u>3,044,994</u>
REVENUES OVER (UNDER) EXPENDITURES	467,789	(19,789)	246,628	(397,869)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	467,789	(19,789)	246,628	(397,869)
FUND BALANCE (GAAP), beginning of year	-	730,684	730,684	979,281
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(262,895)	(28,286)	(30,255)
Add encumbrances, end of year	262,895	28,286	30,255	30,255
FUND BALANCE (GAAP), end of year	<u>\$ 730,684</u>	<u>\$ 476,286</u>	<u>\$ 979,281</u>	<u>\$ 581,412</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	262,895	28,286	30,255	30,255
Designated:				
Capital Project and Other	250,000	250,000	250,000	250,000
Total Fund Balance Reserves and Designations, end of year	<u>512,895</u>	<u>278,286</u>	<u>280,255</u>	<u>280,255</u>
FUND BALANCE, end of year	730,684	476,286	979,281	581,412
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(512,895)</u>	<u>(278,286)</u>	<u>(280,255)</u>	<u>(280,255)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 217,789</u>	<u>\$ 198,000</u>	<u>\$ 699,026</u>	<u>\$ 301,157</u>

Fund Statement - Law Enforcement Services Fund 290 (Major Fund)
2005 Budget

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

	<u>2900</u>	<u>2901</u>	<u>2902</u>	<u>2903</u>	<u>2904</u>	<u>2905</u>	<u>2906</u>	<u>2907</u>	<u>Fund</u>
	<u>Revenue</u>	<u>Sheriff</u>	<u>Corrections</u>	<u>Prosecuting</u>	<u>Alternative</u>	<u>Judicial</u>	<u>Contract</u>	<u>Information</u>	<u>290</u>
		<u>Operations</u>	<u>Operations</u>	<u>Attorney</u>	<u>Sentencing</u>	<u>Info System</u>	<u>Inmate Housing</u>	<u>System -Court</u>	<u>Total</u>
REVENUES:									
Taxes	\$ 2,640,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,640,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	7,125	-	-	-	-	-	-	-	7,125
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,647,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,647,125
EXPENDITURES:									
Personal Services	-	978,866	573,822	162,294	150,188	-	-	-	1,865,170
Materials & Supplies	-	23,193	5,652	-	1,620	-	-	300	30,765
Dues Travel & Training	-	-	-	-	3,500	-	-	-	3,500
Utilities	-	39,818	-	708	1,000	28,176	-	2,100	71,802
Vehicle Expense	-	-	-	-	725	-	-	-	725
Equip & Bldg Maintenance	-	62,740	-	48	1,000	525	-	150	64,463
Contractual Services	-	-	18,490	-	20,740	-	180,000	-	219,230
Other	16,000	-	7,200	-	15,300	161,000	-	-	199,500
Fixed Asset Additions	-	583,140	-	-	5,025	1,674	-	-	589,839
Total Expenditures	\$ 16,000	\$ 1,687,757	\$ 605,164	\$ 163,050	\$ 199,098	\$ 191,375	\$ 180,000	\$ 2,550	\$ 3,044,994
REVENUES OVER (UNDER) EXPENDITURES									\$ (397,869)

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	268,354	276,000	262,000	262,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	24,800	18,600
Intergovernmental	535,884	315,595	399,364	375,929
Charges for Services	1,226,698	1,219,818	1,334,029	1,309,457
Fines and Forfeitures	7,062	-	5,000	-
Interest	55,563	30,856	27,319	21,949
Hospital Lease	-	-	-	-
Other	74,519	12,625	10,736	9,625
Total Revenues	<u>2,168,080</u>	<u>1,854,894</u>	<u>2,063,248</u>	<u>1,997,560</u>
EXPENDITURES:				
Personal Services	737,006	917,007	792,867	889,631
Materials & Supplies	80,241	131,030	100,470	104,921
Dues Travel & Training	76,520	99,045	88,670	106,939
Utilities	7,384	11,400	8,400	16,770
Vehicle Expense	4,560	11,606	10,332	12,672
Equip & Bldg Maintenance	42,586	73,559	70,770	74,696
Contractual Services	689,555	837,174	675,644	937,752
Debt Service (Principal and Interest)	-	-	-	-
Other	48,511	260,910	15,619	342,264
Fixed Asset Additions	635,971	247,314	233,888	171,100
Total Expenditures	<u>2,322,334</u>	<u>2,589,045</u>	<u>1,996,660</u>	<u>2,656,745</u>
REVENUES OVER (UNDER) EXPENDITURES	(154,254)	(734,151)	66,588	(659,185)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	8,117	8,117	1,037
Operating Transfer Out	(107,152)	(20,699)	(20,699)	(1,037)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>(107,152)</u>	<u>(12,582)</u>	<u>(12,582)</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(261,406)	(746,733)	54,006	(659,185)
FUND BALANCE (GAAP), beginning of year	3,055,096	2,769,833	2,769,833	2,801,161
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(113,975)	(90,118)	(90,118)	(67,440)
Add encumbrances, end of year	<u>90,118</u>	<u>36,861</u>	<u>67,440</u>	<u>67,440</u>
FUND BALANCE (GAAP), end of year	<u>\$ 2,769,833</u>	<u>\$ 1,969,843</u>	<u>\$ 2,801,161</u>	<u>\$ 2,141,976</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	90,118	36,861	67,440	67,440
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>90,118</u>	<u>36,861</u>	<u>67,440</u>	<u>67,440</u>
FUND BALANCE, end of year	<u>2,769,833</u>	<u>1,969,843</u>	<u>2,801,161</u>	<u>2,141,976</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(90,118)</u>	<u>(36,861)</u>	<u>(67,440)</u>	<u>(67,440)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 2,679,715</u>	<u>\$ 1,932,982</u>	<u>\$ 2,733,721</u>	<u>\$ 2,074,536</u>

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	16	-	23	-
Hospital Lease	-	-	-	-
Other	6,250	-	500	-
Total Revenues	6,266	-	523	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	4,000	-
Debt Service (Principal and Interest)	-	-	-	-
Other	162	440	440	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	162	5,440	4,440	-
REVENUES OVER (UNDER) EXPENDITURES	6,104	(5,440)	(3,917)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-
Retirement of Long Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	6,104	(5,440)	(3,917)	-
FUND BALANCE (GAAP), beginning of year	-	6,104	6,104	2,187
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 6,104	\$ 664	\$ 2,187	\$ 2,187
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	6,104	664	2,187	2,187
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,104	\$ 664	\$ 2,187	\$ 2,187

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2003 <u>Actual</u>	2004 <u>Budget</u>	2004 <u>Projected</u>	2005 <u>Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	270,795	270,795	299,250	332,429
Charges for Services	541,365	539,000	657,400	674,157
Fines and Forfeitures	-	-	-	-
Interest	4,343	7,500	5,330	4,300
Hospital Lease	-	-	-	-
Other	23,836	12,000	8,800	8,000
Total Revenues	840,339	829,295	970,780	1,018,886
EXPENDITURES:				
Personal Services	575,995	725,919	666,659	754,266
Materials & Supplies	38,927	80,970	58,550	63,970
Dues Travel & Training	7,465	15,410	15,410	16,775
Utilities	5,420	7,000	7,000	7,000
Vehicle Expense	1,996	7,172	7,172	7,172
Equip & Bldg Maintenance	2,314	9,435	9,320	9,935
Contractual Services	54,439	113,359	92,086	247,162
Debt Service (Principal and Interest)	-	-	-	-
Other	(1,774)	7,503	1,500	8,193
Fixed Asset Additions	16,615	12,215	12,205	150,550
Total Expenditures	701,397	978,983	869,902	1,265,023
REVENUES OVER (UNDER) EXPENDITURES	138,942	(149,688)	100,878	(246,137)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	138,942	(149,688)	100,878	(246,137)
FUND BALANCE (GAAP), beginning of year	672,251	806,977	806,977	907,855
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(4,216)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 806,977	\$ 657,289	\$ 907,855	\$ 661,718
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	806,977	657,289	907,855	661,718
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 806,977	\$ 657,289	\$ 907,855	\$ 661,718

Governmental Funds

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

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	268,354	276,000	262,000	262,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	6,748	8,650	5,800	5,800
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>275,102</u>	<u>284,650</u>	<u>267,800</u>	<u>267,800</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	33,502	57,000	54,326	57,000
Contractual Services	198,147	216,800	202,640	217,800
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	(41,063)	-
Fixed Asset Additions	215,546	18,900	18,900	-
Total Expenditures	<u>447,195</u>	<u>292,700</u>	<u>234,803</u>	<u>274,800</u>
REVENUES OVER (UNDER) EXPENDITURES	(172,093)	(8,050)	32,997	(7,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-
Retirement of Long Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(172,093)	(8,050)	32,997	(7,000)
FUND BALANCE (GAAP), beginning of year	582,652	463,726	463,726	466,877
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(53,167)	(53,167)	(23,321)
Add encumbrances, end of year	<u>53,167</u>	<u>-</u>	<u>23,321</u>	<u>23,321</u>
FUND BALANCE (GAAP), end of year	<u>\$ 463,726</u>	<u>\$ 402,509</u>	<u>\$ 466,877</u>	<u>\$ 459,877</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	53,167	-	23,321	23,321
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>53,167</u>	<u>-</u>	<u>23,321</u>	<u>23,321</u>
FUND BALANCE, end of year	<u>463,726</u>	<u>402,509</u>	<u>466,877</u>	<u>459,877</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(53,167)</u>	<u>-</u>	<u>(23,321)</u>	<u>(23,321)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 410,559</u>	<u>\$ 402,509</u>	<u>\$ 443,556</u>	<u>\$ 436,556</u>

Governmental Funds

Fund Statement-Domestic Violence Fund 203 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	31,566	35,600	33,000	33,500
Fines and Forfeitures	-	-	-	-
Interest	17	4	10	10
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	31,583	35,604	33,010	33,510
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	32,901	35,604	33,010	33,510
Fixed Asset Additions	-	-	-	-
Total Expenditures	32,901	35,604	33,010	33,510
REVENUES OVER (UNDER) EXPENDITURES	(1,318)	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(1,318)	-	-	-
FUND BALANCE (GAAP), beginning of year	18,260	16,942	16,942	16,942
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,942	\$ 16,942	\$ 16,942	\$ 16,942
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	16,942	16,942	16,942	16,942
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,942	\$ 16,942	\$ 16,942	\$ 16,942

Governmental Funds

Fund Statement–Hospital Profit Share Fund 209 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	22,620	-	1,400	1,400
Hospital Lease	-	-	-	-
Other	41,717	-	-	-
Total Revenues	64,337	-	1,400	1,400
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	93,590	42,000	-	42,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	93,590	42,000	-	42,000
REVENUES OVER (UNDER) EXPENDITURES	(29,253)	(42,000)	1,400	(40,600)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(100,000)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(100,000)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(129,253)	(42,000)	1,400	(40,600)
FUND BALANCE (GAAP), beginning of year	249,559	110,306	110,306	111,706
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(10,000)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 110,306	\$ 68,306	\$ 111,706	\$ 71,106
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	110,306	68,306	111,706	71,106
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 110,306	\$ 68,306	\$ 111,706	\$ 71,106

Governmental Funds

Fund Statement—Local Emergency Planning Committee Fund 210 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,397	8,000	6,957	7,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	252	-	140	125
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,649	8,000	7,097	7,125
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	10,295	8,200	8,140	7,200
Dues Travel & Training	1,546	4,500	1,000	2,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	800	400	600
Debt Service (Principal and Interest)	-	-	-	-
Other	-	500	-	500
Fixed Asset Additions	2,358	3,000	-	3,000
Total Expenditures	14,199	17,000	9,540	13,300
REVENUES OVER (UNDER) EXPENDITURES	(3,550)	(9,000)	(2,443)	(6,175)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(3,550)	(9,000)	(2,443)	(6,175)
FUND BALANCE (GAAP), beginning of year	19,708	16,158	16,158	13,715
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,158	\$ 7,158	\$ 13,715	\$ 7,540
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	16,158	7,158	13,715	7,540
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,158	\$ 7,158	\$ 13,715	\$ 7,540

Governmental Funds

Fund Statement—Tax Maintenance Fund 211 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	116,026	125,000	117,700	125,000
Fines and Forfeitures	-	-	-	-
Interest	1,176	1,269	930	1,269
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	117,202	126,269	118,630	126,269
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	393	900	900	900
Dues Travel & Training	4,384	5,850	5,850	10,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	44,901	82,673	82,673	58,865
Debt Service (Principal and Interest)	-	-	-	-
Other	-	56,663	-	59,461
Fixed Asset Additions	9,025	8,166	7,046	-
Total Expenditures	58,703	154,252	96,469	129,426
REVENUES OVER (UNDER) EXPENDITURES	58,499	(27,983)	22,161	(3,157)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	58,499	(27,983)	22,161	(3,157)
FUND BALANCE (GAAP), beginning of year	59,814	118,313	118,313	140,474
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 118,313	\$ 90,330	\$ 140,474	\$ 137,317
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	118,313	90,330	140,474	137,317
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 118,313	\$ 90,330	\$ 140,474	\$ 137,317

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	173,502	-	23,133	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,341	6,300	3,900	3,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	182,843	6,300	27,033	3,900
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	13,337	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	10,000	192	50,000
Fixed Asset Additions	280,180	15,000	15,000	-
Total Expenditures	293,517	25,000	15,192	50,000
REVENUES OVER (UNDER) EXPENDITURES	(110,674)	(18,700)	11,841	(46,100)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(110,674)	(18,700)	11,841	(46,100)
FUND BALANCE (GAAP), beginning of year	481,775	371,101	371,101	382,942
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 371,101	\$ 352,401	\$ 382,942	\$ 336,842
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	371,101	352,401	382,942	336,842
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 371,101	\$ 352,401	\$ 382,942	\$ 336,842

Governmental Funds

Fund Statement-Election Services Fund 230 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	10,868	22,100	22,000	8,000
Fines and Forfeitures	-	-	-	-
Interest	784	430	815	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,652	22,530	22,815	8,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	3,844	5,100	1,000	7,800
Utilities	-	2,000	400	200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	899	5,096	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	25,404	25,400	-
Total Expenditures	4,743	37,600	26,800	8,000
REVENUES OVER (UNDER) EXPENDITURES	6,909	(15,070)	(3,985)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	6,909	(15,070)	(3,985)	-
FUND BALANCE (GAAP), beginning of year	53,549	60,458	60,458	56,473
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 60,458	\$ 45,388	\$ 56,473	\$ 56,473
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	60,458	45,388	56,473	56,473
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 60,458	\$ 45,388	\$ 56,473	\$ 56,473

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	7,062	-	5,000	-
Interest	3,257	-	2,100	-
Hospital Lease	-	-	-	-
Other	852	-	-	-
Total Revenues	11,171	-	7,100	-
EXPENDITURES:				
Personal Services	12,487	-	-	-
Materials & Supplies	7,937	11,000	4,500	8,000
Dues Travel & Training	2,606	4,100	4,100	5,600
Utilities	1,964	2,400	1,000	2,400
Vehicle Expense	2,564	4,434	3,160	4,500
Equip & Bldg Maintenance	6,070	6,374	6,374	7,011
Contractual Services	643	2,400	550	2,400
Debt Service (Principal and Interest)	-	-	-	-
Other	(949)	5,000	910	5,000
Fixed Asset Additions	31,139	26,200	22,289	6,500
Total Expenditures	64,461	61,908	42,883	41,411
REVENUES OVER (UNDER) EXPENDITURES	(53,290)	(61,908)	(35,783)	(41,411)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(7,152)	(20,699)	(20,699)	(1,037)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(7,152)	(20,699)	(20,699)	(1,037)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(60,442)	(82,607)	(56,482)	(42,448)
FUND BALANCE (GAAP), beginning of year	269,949	197,758	197,758	141,186
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(11,839)	(90)	(90)	-
Add encumbrances, end of year	90	-	-	-
FUND BALANCE (GAAP), end of year	\$ 197,758	\$ 115,061	\$ 141,186	\$ 98,738
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	90	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	90	-	-	-
FUND BALANCE, end of year	197,758	115,061	141,186	98,738
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(90)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 197,668	\$ 115,061	\$ 141,186	\$ 98,738

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2003 <u>Actual</u>	2004 <u>Budget</u>	2004 <u>Projected</u>	2005 <u>Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,005	8,300	8,441	8,500
Charges for Services	17,601	18,000	18,000	18,000
Fines and Forfeitures	-	-	-	-
Interest	111	-	110	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>25,717</u>	<u>26,300</u>	<u>26,551</u>	<u>26,500</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	26,976	31,300	31,300	30,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>26,976</u>	<u>31,300</u>	<u>31,300</u>	<u>30,000</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,259)	(5,000)	(4,749)	(3,500)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(1,259)	(5,000)	(4,749)	(3,500)
FUND BALANCE (GAAP), beginning of year	13,917	12,658	12,658	7,909
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 12,658</u>	<u>\$ 7,658</u>	<u>\$ 7,909</u>	<u>\$ 4,409</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	12,658	7,658	7,909	4,409
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 12,658</u>	<u>\$ 7,658</u>	<u>\$ 7,909</u>	<u>\$ 4,409</u>

Governmental Funds

Fund Statement—Public Safety Citizen Contribution Fund 252 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	73	-	97	-
Hospital Lease	-	-	-	-
Other	250	-	700	-
Total Revenues	323	-	797	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	396	1,050	650	650
Dues Travel & Training	-	600	560	600
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	396	1,650	1,210	1,250
REVENUES OVER (UNDER) EXPENDITURES	(73)	(1,650)	(413)	(1,250)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(73)	(1,650)	(413)	(1,250)
FUND BALANCE (GAAP), beginning of year	7,820	7,747	7,747	7,334
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,747	\$ 6,097	\$ 7,334	\$ 6,084
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	7,747	6,097	7,334	6,084
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,747	\$ 6,097	\$ 7,334	\$ 6,084

Governmental Funds

Fund Statement—Local Law Enforcement Grant Fund 253 (Nonmajor Fund)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	48,086	-	33,083	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	86	-	420	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	48,172	-	33,503	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	4,082	4,082	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	5,812	37,118	37,118	-
Total Expenditures	5,812	41,200	41,200	-
REVENUES OVER (UNDER) EXPENDITURES	42,360	(41,200)	(7,697)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	8,117	8,117	1,037
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	8,117	8,117	1,037
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	42,360	(33,083)	420	1,037
FUND BALANCE (GAAP), beginning of year	24,837	90	90	510
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(67,107)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 90	\$ (32,993)	\$ 510	\$ 1,547
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	90	(32,993)	510	1,547
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 90	\$ (32,993)	\$ 510	\$ 1,547

Governmental Funds

Fund Statement–Sheriff Civil Charges Fund 254 (Nonmajor Fund)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	(83)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	49,917	50,000	50,000	50,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,743	-	-	400
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	7,170
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	2,371	2,370	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	54,863	71,661	66,785	-
Total Expenditures	56,606	74,032	69,155	8,570
REVENUES OVER (UNDER) EXPENDITURES	(6,689)	(24,032)	(19,155)	41,430
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(6,689)	(24,032)	(19,155)	41,430
FUND BALANCE (GAAP), beginning of year	50,141	59,799	59,799	47,902
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(20,514)	(36,861)	(36,861)	(44,119)
Add encumbrances, end of year	36,861	36,861	44,119	44,119
FUND BALANCE (GAAP), end of year	\$ 59,799	\$ 35,767	\$ 47,902	\$ 89,332
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	36,861	36,861	44,119	44,119
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	36,861	36,861	44,119	44,119
FUND BALANCE, end of year	59,799	35,767	47,902	89,332
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(36,861)	(36,861)	(44,119)	(44,119)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 22,938	\$ (1,094)	\$ 3,783	\$ 45,213

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	24,800	18,600
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	6	-
Total Revenues	-	-	24,806	18,600
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	20,000	15,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	20,000	15,000
REVENUES OVER (UNDER) EXPENDITURES	-	-	4,806	3,600
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	4,806	3,600
FUND BALANCE (GAAP), beginning of year				
Equity Transfer In	-	-	-	4,806
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 4,806	\$ 8,406
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	4,806	8,406
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ 4,806	\$ 8,406

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2003 <u>Actual</u>	2004 <u>Budget</u>	2004 <u>Projected</u>	2005 <u>Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,336	4,400	4,300	4,300
Fines and Forfeitures	-	-	-	-
Interest	67	72	43	75
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>4,403</u>	<u>4,472</u>	<u>4,343</u>	<u>4,375</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	14,198	6,400	5,633	6,420
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>14,198</u>	<u>6,400</u>	<u>5,633</u>	<u>6,420</u>
REVENUES OVER (UNDER) EXPENDITURES	(9,795)	(1,928)	(1,290)	(2,045)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(9,795)	(1,928)	(1,290)	(2,045)
FUND BALANCE (GAAP), beginning of year	16,227	6,432	6,432	5,142
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 6,432</u>	<u>\$ 4,504</u>	<u>\$ 5,142</u>	<u>\$ 3,097</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	<u>6,432</u>	<u>4,504</u>	<u>5,142</u>	<u>3,097</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 6,432</u>	<u>\$ 4,504</u>	<u>\$ 5,142</u>	<u>\$ 3,097</u>

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,026	18,500	28,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	241	192	115	166
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13,267	18,692	28,115	20,166
EXPENDITURES:				
Personal Services	16,907	25,014	18,004	22,250
Materials & Supplies	1,177	1,490	1,490	1,503
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	100	100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,084	26,604	19,594	23,853
REVENUES OVER (UNDER) EXPENDITURES	(4,817)	(7,912)	8,521	(3,687)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(4,817)	(7,912)	8,521	(3,687)
FUND BALANCE (GAAP), beginning of year	27,626	22,809	22,809	31,330
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 22,809	\$ 14,897	\$ 31,330	\$ 27,643
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	22,809	14,897	31,330	27,643
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 22,809	\$ 14,897	\$ 31,330	\$ 27,643

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,719	19,838	19,629	20,000
Fines and Forfeitures	-	-	-	-
Interest	158	162	157	159
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,877	20,000	19,786	20,159
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,500	1,000	500	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	18,305	19,000	19,000	19,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	19,805	20,000	19,500	20,000
REVENUES OVER (UNDER) EXPENDITURES	72	-	286	159
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	72	-	286	159
FUND BALANCE (GAAP), beginning of year	314	386	386	672
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 386	\$ 386	\$ 672	\$ 831
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	386	386	672	831
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 386	\$ 386	\$ 672	\$ 831

Governmental Funds

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

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	125,070	123,000	125,000	123,000
Fines and Forfeitures	-	-	-	-
Interest	(204)	142	180	237
Hospital Lease	-	-	-	-
Other	367	125	130	125
Total Revenues	125,233	123,267	125,310	123,362
EXPENDITURES:				
Personal Services	130,976	109,105	108,204	113,115
Materials & Supplies	6,486	6,688	6,268	6,698
Dues Travel & Training	893	1,140	1,073	1,144
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	700	750	750	750
Contractual Services	-	250	250	250
Debt Service (Principal and Interest)	-	-	-	-
Other	165	50	80	50
Fixed Asset Additions	-	-	-	-
Total Expenditures	139,220	117,983	116,625	122,007
REVENUES OVER (UNDER) EXPENDITURES	(13,987)	5,284	8,685	1,355
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(13,987)	5,284	8,685	1,355
FUND BALANCE (GAAP), beginning of year	19,309	5,322	5,322	14,007
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 5,322	\$ 10,606	\$ 14,007	\$ 15,362
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	5,322	10,606	14,007	15,362
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 5,322	\$ 10,606	\$ 14,007	\$ 15,362

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	185	140	116	183
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	185	140	116	183
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	1,900	-	1,900
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	13,750	-	13,750
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	15,650	-	15,650
REVENUES OVER (UNDER) EXPENDITURES	185	(15,510)	116	(15,467)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	185	(15,510)	116	(15,467)
FUND BALANCE (GAAP), beginning of year	16,678	16,863	16,863	16,979
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,863	\$ 1,353	\$ 16,979	\$ 1,512
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	16,863	1,353	16,979	1,512
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,863	\$ 1,353	\$ 16,979	\$ 1,512

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	190,056	155,380	145,000	117,500
Fines and Forfeitures	-	-	-	-
Interest	5,066	3,120	3,890	2,300
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	195,122	158,500	148,890	119,800
EXPENDITURES:				
Personal Services	641	56,969	-	-
Materials & Supplies	10,514	13,500	12,740	11,900
Dues Travel & Training	10,798	10,280	10,279	11,980
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	168,405	227,500	146,000	212,500
Debt Service (Principal and Interest)	-	-	-	-
Other	(299)	124,600	-	165,000
Fixed Asset Additions	18,482	29,400	28,895	10,000
Total Expenditures	208,541	462,249	197,914	411,380
REVENUES OVER (UNDER) EXPENDITURES	(13,419)	(303,749)	(49,024)	(291,580)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(13,419)	(303,749)	(49,024)	(291,580)
FUND BALANCE (GAAP), beginning of year	361,980	348,262	348,262	299,238
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(299)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 348,262	\$ 44,513	\$ 299,238	\$ 7,658
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	348,262	44,513	299,238	7,658
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 348,262	\$ 44,513	\$ 299,238	\$ 7,658

Governmental Funds

Fund Statement—Family Services & Justice Fund 282 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	25,099	28,500	28,500	28,000
Charges for Services	88,542	84,000	84,000	85,000
Fines and Forfeitures	-	-	-	-
Interest	803	1,825	1,050	1,400
Hospital Lease	-	-	-	-
Other	1,247	500	600	1,500
Total Revenues	115,691	114,825	114,150	115,900
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	103	600	600	600
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	113,694	121,325	121,325	122,325
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	113,797	121,925	121,925	122,925
REVENUES OVER (UNDER) EXPENDITURES	1,894	(7,100)	(7,775)	(7,025)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	1,894	(7,100)	(7,775)	(7,025)
FUND BALANCE (GAAP), beginning of year	72,649	74,543	74,543	66,768
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 74,543	\$ 67,443	\$ 66,768	\$ 59,743
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	74,543	67,443	66,768	59,743
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 74,543	\$ 67,443	\$ 66,768	\$ 59,743

Governmental Funds

Fund Statement—Circuit Drug Court Fund 283 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,698	16,000	16,000	19,000
Fines and Forfeitures	-	-	-	-
Interest	502	950	625	525
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	16,200	16,950	16,625	19,525
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	2,270	2,550	2,550	3,100
Dues Travel & Training	3,810	6,865	6,865	6,020
Utilities	-	-	-	-
Vehicle Expense	-	-	-	1,000
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	2,000	2,000	2,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	1,550	1,550	1,550
Fixed Asset Additions	1,951	-	-	800
Total Expenditures	8,031	12,965	12,965	14,470
REVENUES OVER (UNDER) EXPENDITURES	8,169	3,985	3,660	5,055
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	8,169	3,985	3,660	5,055
FUND BALANCE (GAAP), beginning of year	36,081	44,250	44,250	47,910
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 44,250	\$ 48,235	\$ 47,910	\$ 52,965
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	44,250	48,235	47,910	52,965
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 44,250	\$ 48,235	\$ 47,910	\$ 52,965

Governmental Funds

Fund Statement—Administration of Justice Fund 285 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,825	9,000	14,000	12,000
Fines and Forfeitures	-	-	-	-
Interest	4	100	68	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,829	9,100	14,068	12,100
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	5,600	5,600	6,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	750	750	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	250	250	250
Total Expenditures	-	6,600	6,600	7,750
REVENUES OVER (UNDER) EXPENDITURES	2,829	2,500	7,468	4,350
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	2,829	2,500	7,468	4,350
FUND BALANCE (GAAP), beginning of year	-	2,829	2,829	10,297
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 2,829	\$ 5,329	\$ 10,297	\$ 14,647
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	2,829	5,329	10,297	14,647
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,829	\$ 5,329	\$ 10,297	\$ 14,647

Governmental Funds

Fund Statement–All Debt Service Funds Combined (Nonmajor Funds)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 208,564	\$ 183,910	\$ 183,910	\$ 139,371
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,702	1,592	3,091	3,315
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	211,266	185,502	187,001	142,686
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	216,143	217,506	217,503	190,818
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	216,143	217,506	217,503	190,818
REVENUES OVER (UNDER) EXPENDITURES	(4,877)	(32,004)	(30,502)	(48,132)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(500)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	74,000	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	73,500	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	68,623	(32,004)	(30,502)	(48,132)
FUND BALANCE (GAAP), beginning of year	872,077	940,700	940,700	910,198
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 940,700	\$ 908,696	\$ 910,198	\$ 862,066
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	940,700	908,696	910,198	862,066
Prior Year Encumbrances	-	-	-	-
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	940,700	908,696	910,198	862,066
FUND BALANCE, end of year	940,700	908,696	910,198	862,066
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(940,700)	(908,696)	(910,198)	(862,066)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(500)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	74,000	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>73,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	73,500	-	-	-
FUND BALANCE (GAAP), beginning of year	450,500	524,000	524,000	524,000
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	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	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE, end of year	524,000	524,000	524,000	524,000
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

Fund Statement—Services 1994 Neighborhood Improvement District Bond Fund 380 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 35,183	\$ 26,200	\$ 26,200	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	778	350	980	1,050
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	35,961	26,550	27,180	1,050
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	35,590	33,950	33,950	37,033
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	35,590	33,950	33,950	37,033
REVENUES OVER (UNDER) EXPENDITURES	371	(7,400)	(6,770)	(35,983)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	371	(7,400)	(6,770)	(35,983)
FUND BALANCE (GAAP), beginning of year	105,069	105,440	105,440	98,670
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 105,440	\$ 98,040	\$ 98,670	\$ 62,687
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	105,440	98,040	98,670	62,687
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	105,440	98,040	98,670	62,687
FUND BALANCE, end of year	105,440	98,040	98,670	62,687
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(105,440)	(98,040)	(98,670)	(62,687)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments *	\$ 40,501	\$ 37,039	\$ 37,039	\$ 19,379
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(95)	-	31	55
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	40,406	37,039	37,070	19,434
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	39,575	42,995	42,995	16,640
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	39,575	42,995	42,995	16,640
REVENUES OVER (UNDER) EXPENDITURES	831	(5,956)	(5,925)	2,794
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	831	(5,956)	(5,925)	2,794
FUND BALANCE (GAAP), beginning of year	39,295	40,126	40,126	34,201
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 40,126	\$ 34,170	\$ 34,201	\$ 36,995
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	40,126	34,170	34,201	36,995
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	40,126	34,170	34,201	36,995
FUND BALANCE, end of year	40,126	34,170	34,201	36,995
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(40,126)	(34,170)	(34,201)	(36,995)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 39,382	\$ 37,390	\$ 37,390	\$ 37,390
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	227	22	360	400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	39,609	37,412	37,750	37,790
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	44,614	43,243	43,242	41,756
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	44,614	43,243	43,242	41,756
REVENUES OVER (UNDER) EXPENDITURES	(5,005)	(5,831)	(5,492)	(3,966)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(5,005)	(5,831)	(5,492)	(3,966)
FUND BALANCE (GAAP), beginning of year	68,589	63,584	63,584	58,092
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 63,584	\$ 57,753	\$ 58,092	\$ 54,126
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	63,584	57,753	58,092	54,126
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	63,584	57,753	58,092	54,126
FUND BALANCE, end of year	63,584	57,753	58,092	54,126
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(63,584)	(57,753)	(58,092)	(54,126)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments *	\$ 29,491	\$ 29,743	\$ 29,743	\$ 29,743
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	406	97	530	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29,897	29,840	30,273	30,293
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	36,830	35,814	35,813	34,545
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	36,830	35,814	35,813	34,545
REVENUES OVER (UNDER) EXPENDITURES	(6,933)	(5,974)	(5,540)	(4,252)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,933)	(5,974)	(5,540)	(4,252)
FUND BALANCE (GAAP), beginning of year	76,441	69,508	69,508	63,968
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 69,508	\$ 63,534	\$ 63,968	\$ 59,716
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	69,508	63,534	63,968	59,716
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	69,508	63,534	63,968	59,716
FUND BALANCE, end of year	69,508	63,534	63,968	59,716
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(69,508)	(63,534)	(63,968)	(59,716)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments *	\$ 23,222	\$ 22,318	\$ 22,318	\$ 22,318
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	155	35	210	210
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>23,377</u>	<u>22,353</u>	<u>22,528</u>	<u>22,528</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	23,904	24,286	24,286	24,376
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>23,904</u>	<u>24,286</u>	<u>24,286</u>	<u>24,376</u>
REVENUES OVER (UNDER) EXPENDITURES	(527)	(1,933)	(1,758)	(1,848)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(527)	(1,933)	(1,758)	(1,848)
FUND BALANCE (GAAP), beginning of year	34,127	33,600	33,600	31,842
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 33,600</u>	<u>\$ 31,667</u>	<u>\$ 31,842</u>	<u>\$ 29,994</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	33,600	31,667	31,842	29,994
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>33,600</u>	<u>31,667</u>	<u>31,842</u>	<u>29,994</u>
FUND BALANCE, end of year	33,600	31,667	31,842	29,994
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(33,600)</u>	<u>(31,667)</u>	<u>(31,842)</u>	<u>(29,994)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments *	\$ 40,785	\$ 31,220	\$ 31,220	\$ 30,541
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,231	1,088	980	1,050
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	42,016	32,308	32,200	31,591
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	35,630	37,218	37,217	36,468
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	35,630	37,218	37,217	36,468
REVENUES OVER (UNDER) EXPENDITURES	6,386	(4,910)	(5,017)	(4,877)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	6,386	(4,910)	(5,017)	(4,877)
FUND BALANCE (GAAP), beginning of year	98,056	104,442	104,442	99,425
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 104,442	\$ 99,532	\$ 99,425	\$ 94,548
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	104,442	99,532	99,425	94,548
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	104,442	99,532	99,425	94,548
FUND BALANCE, end of year	104,442	99,532	99,425	94,548
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(104,442)	(99,532)	(99,425)	(94,548)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—All Capital Project Funds Combined (Nonmajor Funds)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	17,003	247,390	247,390	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	17,110	-	18,320	-
Hospital Lease	-	-	-	-
Other	501,025	-	-	-
Total Revenues	535,138	247,390	265,710	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,745,339	1,607,027	1,607,027	-
Debt Service (Principal and Interest)	163,313	-	-	-
Other	(2,418)	-	(3,020)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,906,234	1,607,027	1,604,007	-
REVENUES OVER (UNDER) EXPENDITURES	(2,371,096)	(1,359,637)	(1,338,297)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	223,000	-	-	-
Operating Transfer Out	(123,000)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	3,298,728	-	-	-
Premium on Long-Term Debt	55,933	-	-	-
Total Other Financing Sources (Uses)	3,454,661	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,083,565	(1,359,637)	(1,338,297)	-
FUND BALANCE (GAAP), beginning of year	1,097,591	3,059,746	3,059,746	863,804
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,418)	(881,008)	(881,008)	(23,363)
Add encumbrances, end of year	881,008	-	23,363	23,363
FUND BALANCE (GAAP), end of year	\$ 3,059,746	\$ 819,101	\$ 863,804	\$ 863,804
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	881,008	-	23,363	23,363
Designated:	-	-	-	-
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	881,008	-	23,363	23,363
FUND BALANCE, end of year	3,059,746	819,101	863,804	863,804
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(881,008)	-	(23,363)	(23,363)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,178,738	\$ 819,101	\$ 840,441	\$ 840,441

Governmental Funds

Fund Statement–Jail Expansion Fund 400 (Nonmajor Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	534	-	120	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	534	-	120	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	29,155	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	(2,418)	-	(3,020)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	26,737	-	(3,020)	-
REVENUES OVER (UNDER) EXPENDITURES	(26,203)	-	3,140	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(123,000)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(123,000)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(149,203)	-	3,140	-
FUND BALANCE (GAAP), beginning of year	157,734	9,133	9,133	9,253
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(2,418)	(3,020)	(3,020)	-
Add encumbrances, end of year	3,020	-	-	-
FUND BALANCE (GAAP), end of year	\$ 9,133	\$ 6,113	\$ 9,253	\$ 9,253
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	3,020	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	3,020	-	-	-
FUND BALANCE, end of year	9,133	6,113	9,253	9,253
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(3,020)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,113	\$ 6,113	\$ 9,253	\$ 9,253

Governmental Funds

Fund Statement–Government Center / Johnson Building Fund 401 (Nonmajor Fund)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	233	-	4,160	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>233</u>	<u>-</u>	<u>4,160</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	34,420	6,800	6,800	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>34,420</u>	<u>6,800</u>	<u>6,800</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(34,187)	(6,800)	(2,640)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	103,000	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	513,149	-	-	-
Premium on Long-Term Debt	8,701	-	-	-
Total Other Financing Sources (Uses)	<u>624,850</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	590,663	(6,800)	(2,640)	-
FUND BALANCE (GAAP), beginning of year	-	591,933	591,933	588,023
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(1,270)	(1,270)	-
Add encumbrances, end of year	1,270	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 591,933</u>	<u>\$ 583,863</u>	<u>\$ 588,023</u>	<u>\$ 588,023</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,270	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>1,270</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>591,933</u>	<u>583,863</u>	<u>588,023</u>	<u>588,023</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(1,270)</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 590,663</u>	<u>\$ 583,863</u>	<u>\$ 588,023</u>	<u>\$ 588,023</u>

Governmental Funds

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

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	17,003	1,350	1,350	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	265	-	2,640	-
Hospital Lease	-	-	-	-
Other	1,025	-	-	-
Total Revenues	18,293	1,350	3,990	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,008,363	120,455	120,455	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,008,363	120,455	120,455	-
REVENUES OVER (UNDER) EXPENDITURES	(990,070)	(119,105)	(116,465)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	10,000	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	1,090,999	-	-	-
Premium on Long-Term Debt	18,499	-	-	-
Total Other Financing Sources (Uses)	1,119,498	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	129,428	(119,105)	(116,465)	-
FUND BALANCE (GAAP), beginning of year	-	1,006,146	1,006,146	13,619
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	(876,718)	(876,718)	(656)
Add encumbrances, end of year	876,718	-	656	656
FUND BALANCE (GAAP), end of year	\$ 1,006,146	\$ 10,323	\$ 13,619	\$ 13,619
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	876,718	-	656	656
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	876,718	-	656	656
FUND BALANCE, end of year	1,006,146	10,323	13,619	13,619
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(876,718)	-	(656)	(656)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 129,428	\$ 10,323	\$ 12,963	\$ 12,963

Governmental Funds

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

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	246,040	246,040	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	16,078	-	11,400	-
Hospital Lease	-	-	-	-
Other	500,000	-	-	-
Total Revenues	516,078	246,040	257,440	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,673,401	1,479,772	1,479,772	-
Debt Service (Principal and Interest)	163,313	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,836,714	1,479,772	1,479,772	-
REVENUES OVER (UNDER) EXPENDITURES	(1,320,636)	(1,233,732)	(1,222,332)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	110,000	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	1,694,580	-	-	-
Premium on Long-Term Debt	28,733	-	-	-
Total Other Financing Sources (Uses)	1,833,313	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	512,677	(1,233,732)	(1,222,332)	-
FUND BALANCE (GAAP), beginning of year	939,857	1,452,534	1,452,534	252,909
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	(22,707)
Add encumbrances, end of year	-	-	22,707	22,707
FUND BALANCE (GAAP), end of year	\$ 1,452,534	\$ 218,802	\$ 252,909	\$ 252,909
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	22,707	22,707
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	22,707	22,707
FUND BALANCE, end of year	1,452,534	218,802	252,909	252,909
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	(22,707)	(22,707)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,452,534	\$ 218,802	\$ 230,202	\$ 230,202

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2003 <u>Actual</u>	2004 <u>Budget</u>	2004 <u>Projected</u>	2005 <u>Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,140,408	3,372,605	3,337,292	3,691,098
Fines and Forfeitures	-	-	-	-
Interest	30,221	37,188	23,109	24,115
Hospital Lease	-	-	-	-
Other	4,912	-	970	-
Total Revenues	<u>3,175,541</u>	<u>3,409,793</u>	<u>3,361,371</u>	<u>3,715,213</u>
EXPENDITURES:				
Personal Services	466,032	531,780	524,666	555,936
Materials & Supplies	43,903	46,582	46,582	53,275
Dues Travel & Training	2,105	3,050	2,750	3,300
Utilities	268,629	301,866	294,302	317,595
Vehicle Expense	6,875	11,724	12,067	12,962
Equip & Bldg Maintenance	241,958	315,813	238,597	236,870
Contractual Services	1,996,911	2,228,340	2,086,184	2,290,619
Debt Service (Principal and Interest)	-	-	-	-
Other	(2,510)	8,950	-	18,500
Fixed Asset Additions	154,093	6,750	6,084	26,151
Total Expenditures	<u>3,177,996</u>	<u>3,454,855</u>	<u>3,211,232</u>	<u>3,515,208</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,455)	(45,062)	150,139	200,005
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,455)	(45,062)	150,139	200,005
FUND BALANCE (GAAP), beginning of year	1,212,519	1,215,680	1,215,680	1,387,263
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(4,210)	-	-	(21,444)
Add encumbrances, end of year	-	-	21,444	21,444
Proprietary fund adjustment to full accrual	9,826	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 1,215,680</u>	<u>\$ 1,170,618</u>	<u>\$ 1,387,263</u>	<u>\$ 1,587,268</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	-	-	-
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	20,194	20,194
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	20,194	20,194
FUND BALANCE, end of year	1,215,680	1,170,618	1,387,263	1,587,268
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	(20,194)	(20,194)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 1,215,680</u>	<u>\$ 1,170,618</u>	<u>\$ 1,367,069</u>	<u>\$ 1,567,074</u>
* Accrued Compensated Absences	(11,826)			
Change in Accrued Compensated Absences	436			
Capital Assets (\$133,869 less accumulated depreciation \$104,255)	29,614			
Depreciation	(8,398)			
	<u>9,826</u>			

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600 (Internal Service Fund)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,821,134	2,041,420	1,998,850	2,144,497
Fines and Forfeitures	-	-	-	-
Interest	17,137	24,900	9,600	10,100
Hospital Lease	-	-	-	-
Other	-	-	32	-
Total Revenues	<u>1,838,271</u>	<u>2,066,320</u>	<u>2,008,482</u>	<u>2,154,597</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,820,899	2,039,866	1,902,600	2,093,818
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>1,820,899</u>	<u>2,039,866</u>	<u>1,902,600</u>	<u>2,093,818</u>
REVENUES OVER (UNDER) EXPENDITURES	17,372	26,454	105,882	60,779
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	17,372	26,454	105,882	60,779
FUND BALANCE (GAAP), beginning of year	244,277	261,649	261,649	367,531
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 261,649</u>	<u>\$ 288,103</u>	<u>\$ 367,531</u>	<u>\$ 428,310</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	261,649	288,103	367,531	428,310
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 261,649</u>	<u>\$ 288,103</u>	<u>\$ 367,531</u>	<u>\$ 428,310</u>

Internal Service Funds

Fund Statement–Self-Insured Dental Plan Fund 601 (Internal Service Fund)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	151,694	162,423	170,086	170,487
Fines and Forfeitures	-	-	-	-
Interest	1,264	1,600	892	942
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>152,958</u>	<u>164,023</u>	<u>170,978</u>	<u>171,429</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	150,022	167,139	163,693	174,920
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>150,022</u>	<u>167,139</u>	<u>163,693</u>	<u>174,920</u>
REVENUES OVER (UNDER) EXPENDITURES	2,936	(3,116)	7,285	(3,491)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	2,936	(3,116)	7,285	(3,491)
FUND BALANCE (GAAP), beginning of year	15,006	17,942	17,942	25,227
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 17,942</u>	<u>\$ 14,826</u>	<u>\$ 25,227</u>	<u>\$ 21,736</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	17,942	14,826	25,227	21,736
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 17,942</u>	<u>\$ 14,826</u>	<u>\$ 25,227</u>	<u>\$ 21,736</u>

Internal Service Funds

Fund Statement-Facilities & Grounds Maintenance Fund 610 (Internal Service Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	749,189	748,997	749,892	941,602
Fines and Forfeitures	-	-	-	-
Interest	2,203	2,234	2,350	2,325
Hospital Lease	-	-	-	-
Other	4,912	-	938	-
Total Revenues	756,304	751,231	753,180	943,927
EXPENDITURES:				
Personal Services	466,032	531,780	524,666	555,936
Materials & Supplies	43,903	46,582	46,582	53,275
Dues Travel & Training	2,105	3,050	2,750	3,300
Utilities	12,163	14,724	13,710	14,076
Vehicle Expense	6,875	11,724	12,067	12,962
Equip & Bldg Maintenance	241,958	220,813	226,913	236,870
Contractual Services	13,392	17,335	15,906	21,881
Debt Service (Principal and Interest)	-	-	-	-
Other	(2,510)	8,950	-	18,500
Fixed Asset Additions	9,911	6,750	6,084	26,151
Total Expenditures	793,829	861,708	848,678	942,951
REVENUES OVER (UNDER) EXPENDITURES	(37,525)	(110,477)	(95,498)	976
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(37,525)	(110,477)	(95,498)	976
FUND BALANCE (GAAP), beginning of year	273,127	241,218	241,218	165,914
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(4,210)	-	-	(20,194)
Add encumbrances, end of year	-	-	20,194	20,194
Proprietary fund adjustment to full accrual	9,826 *	-	-	-
FUND BALANCE (GAAP), end of year	\$ 241,218	\$ 130,741	\$ 165,914	\$ 166,890
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	20,194	20,194
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	20,194	20,194
FUND BALANCE, end of year	241,218	130,741	165,914	166,890
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	(20,194)	(20,194)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 241,218	\$ 130,741	\$ 145,720	\$ 146,696
* Accrued Compensated Absences (11,826)				
Change in Accrued Compensated Absences	436			
Capital Assets (\$133,869 less accumulated depreciation \$104,255)	29,614			
Depreciation	(8,398)			
	<u>9,826</u>			

Internal Service Funds

Fund Statement—Capital Repair & Replacement Fund 620 (Internal Service Fund)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	151,604	151,676	151,676	151,676
Fines and Forfeitures	-	-	-	-
Interest	7,623	5,794	7,844	8,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>159,227</u>	<u>157,470</u>	<u>159,520</u>	<u>159,926</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	95,000	11,684	-
Contractual Services	12,598	4,000	3,985	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	144,182	-	-	-
Total Expenditures	<u>156,780</u>	<u>99,000</u>	<u>15,669</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	2,447	58,470	143,851	159,926
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	2,447	58,470	143,851	159,926
FUND BALANCE (GAAP), beginning of year	570,794	573,241	573,241	718,342
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	(1,250)
Add encumbrances, end of year	-	-	1,250	1,250
Proprietary adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 573,241</u>	<u>\$ 631,711</u>	<u>\$ 718,342</u>	<u>\$ 878,268</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	573,241	631,711	718,342	878,268
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 573,241</u>	<u>\$ 631,711</u>	<u>\$ 718,342</u>	<u>\$ 878,268</u>

Internal Service Funds

Fund Statement–Utility Fund 621 (Internal Service Fund)

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	266,787	268,089	266,788	282,836
Fines and Forfeitures	-	-	-	-
Interest	1,994	2,660	2,423	2,498
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	268,781	270,749	269,211	285,334
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	256,466	287,142	280,592	303,519
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	256,466	287,142	280,592	303,519
REVENUES OVER (UNDER) EXPENDITURES	12,315	(16,393)	(11,381)	(18,185)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	12,315	(16,393)	(11,381)	(18,185)
FUND BALANCE (GAAP), beginning of year	109,315	121,630	121,630	110,249
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 121,630	\$ 105,237	\$ 110,249	\$ 92,064
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	121,630	105,237	110,249	92,064
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 121,630	\$ 105,237	\$ 110,249	\$ 92,064

Trust Funds

Fund Statement—Private Purpose Trust Funds Combined

	2003 Actual	2004 Budget	2004 Projected	2005 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	421	264	432	300
Hospital Lease	-	-	-	-
Other	300	-	-	-
Total Revenues	721	264	432	300
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	981	274	280	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	981	274	280	300
REVENUES OVER (UNDER) EXPENDITURES	(260)	(10)	152	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(260)	(10)	152	-
FUND BALANCE (GAAP), beginning of year	39,299	39,039	39,039	39,191
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 39,039	\$ 39,029	\$ 39,191	\$ 39,191
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	37,170	37,170	37,170	37,170
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	37,170	37,170	37,170	37,170
FUND BALANCE, end of year	39,039	39,029	39,191	39,191
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(37,170)	(37,170)	(37,170)	(37,170)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,869	\$ 1,859	\$ 2,021	\$ 2,021

Trust Funds

Fund Statement–George Spencer Trust Fund 720 (Private Purpose Trust Fund)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	351	220	432	300
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>351</u>	<u>220</u>	<u>432</u>	<u>300</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	981	274	280	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>981</u>	<u>274</u>	<u>280</u>	<u>300</u>
REVENUES OVER (UNDER) EXPENDITURES	(630)	(54)	152	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(630)	(54)	152	-
FUND BALANCE (GAAP), beginning of year	33,206	32,576	32,576	32,728
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 32,576</u>	<u>\$ 32,522</u>	<u>\$ 32,728</u>	<u>\$ 32,728</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	32,400	32,400	32,400	32,400
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>32,400</u>	<u>32,400</u>	<u>32,400</u>	<u>32,400</u>
FUND BALANCE, end of year	32,576	32,522	32,728	32,728
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(32,400)</u>	<u>(32,400)</u>	<u>(32,400)</u>	<u>(32,400)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 176</u>	<u>\$ 122</u>	<u>\$ 328</u>	<u>\$ 328</u>

Trust Funds

Fund Statement–Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2004 Projected</u>	<u>2005 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	70	44	-	-
Hospital Lease	-	-	-	-
Other	300	-	-	-
Total Revenues	<u>370</u>	<u>44</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	370	44	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Premium on Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	370	44	-	-
FUND BALANCE (GAAP), beginning of year	6,093	6,463	6,463	6,463
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 6,463</u>	<u>\$ 6,507</u>	<u>\$ 6,463</u>	<u>\$ 6,463</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	4,770	4,770	4,770	4,770
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>4,770</u>	<u>4,770</u>	<u>4,770</u>	<u>4,770</u>
FUND BALANCE, end of year	6,463	6,507	6,463	6,463
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(4,770)</u>	<u>(4,770)</u>	<u>(4,770)</u>	<u>(4,770)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 1,693</u>	<u>\$ 1,737</u>	<u>\$ 1,693</u>	<u>\$ 1,693</u>

