

Governmental Funds

Financial Summary - All Governmental Funds Combined

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes *	\$ 22,283,751	\$ 22,662,602	\$ 22,474,277	\$ 25,065,328
Licenses and Permits	284,832	385,575	352,381	417,290
Intergovernmental	4,380,202	4,344,162	4,455,866	4,292,333
Charges for Services	3,854,780	3,776,679	4,337,426	3,941,658
Fines and Forfeitures	74,784	-	116,297	-
Interest	601,390	480,159	385,423	365,295
Hospital Lease	450,000	1,390,500	1,371,600	1,385,000
Other **	548,199	1,450,654	2,556,152	557,998
Total Revenues	32,477,938	34,490,331	36,049,422	36,024,902
EXPENDITURES:				
Personal Services	13,189,332	14,937,240	14,722,411	17,092,323
Materials & Supplies	3,730,711	3,195,338	3,168,269	3,439,615
Dues Travel & Training	246,801	303,221	290,354	338,578
Utilities	465,969	531,146	505,069	554,104
Vehicle Expense	377,569	413,117	406,424	441,548
Equip & Bldg Maintenance	476,175	610,542	535,175	540,208
Contractual Services	9,227,680	10,236,365	9,868,480	9,861,283
Debt Service (Principal and Interest)	1,214,369	943,143	939,682	951,217
Other	1,685,680	3,248,304	1,698,700	3,302,263
Fixed Asset Additions	2,155,155	2,442,110	2,369,551	2,815,488
Total Expenditures	32,769,441	36,860,526	34,504,115	39,336,627
REVENUES OVER (UNDER) EXPENDITURES	(291,503)	(2,370,195)	1,545,307	(3,311,725)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	9,827,576	10,258,373	10,432,479	10,685,725
Operating Transfer Out	(10,029,057)	(10,758,373)	(10,432,479)	(10,685,725)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(201,481)	(500,000)	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(492,984)	(2,870,195)	1,545,307	(3,311,725)
FUND BALANCE (GAAP), beginning of year	16,576,524	15,023,067	15,051,683	15,870,820
Equity Transfer In	550	-	960	-
Equity Transfer Out	(14)	-	-	-
Less encumbrances, beginning of year	(3,207,361)	(2,180,738)	(2,178,538)	(1,451,408)
Add encumbrances, end of year	2,146,352	2,180,738	1,451,408	1,451,408
FUND BALANCE (GAAP), end of year	\$ 15,023,067	\$ 12,152,872	\$ 15,870,820	\$ 12,559,095
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District) and Prepaid Items	85,000	85,000	55,000	55,000
Prepaid Items	35,135	35,135	41,675	41,675
Debt Service/Restricted Assets	1,390,207	1,492,999	1,211,869	1,182,618
Prior Year Encumbrances	2,215,124	2,180,738	1,451,408	1,451,408
Designated:				
Retained Use Tax Reserved for Capital Project	1,556,306	1,556,306	1,823,525	1,823,525
Total Fund Balance Reserves and Designations, end of year	5,281,772	5,350,178	4,583,477	4,554,226
FUND BALANCE, end of year	15,023,067	12,152,872	15,870,820	12,559,095
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(5,281,772)	(5,350,178)	(4,583,477)	(4,554,226)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 9,741,295	\$ 6,802,694	\$ 11,287,343	\$ 8,004,869

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

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

Governmental Funds

Financial Summary - General Fund (100)

	2001 <u>Actual</u>	2002 <u>Budget</u>	2002 <u>Projected</u>	2003 <u>Budget</u>
REVENUES:				
Taxes *	\$ 11,304,754	\$ 11,461,000	\$ 11,344,800	\$ 11,536,375
Licenses and Permits	284,832	385,575	352,381	417,290
Intergovernmental	2,457,894	2,423,338	2,559,755	2,314,361
Charges for Services	2,757,625	2,614,904	3,055,791	2,726,483
Fines and Forfeitures	-	-	-	-
Interest	318,710	263,570	211,097	232,561
Hospital Lease	450,000	1,390,500	1,371,600	1,385,000
Other **	479,002	440,510	1,340,978	503,145
Total Revenues	18,052,817	18,979,397	20,236,402	19,115,215
EXPENDITURES:				
Personal Services	9,977,052	11,201,681	11,020,110	11,672,909
Materials & Supplies	1,166,470	1,120,634	1,133,553	1,181,530
Dues Travel & Training	158,317	174,708	169,788	198,648
Utilities	381,066	420,644	398,611	422,923
Vehicle Expense	162,837	168,754	164,812	183,137
Equip & Bldg Maintenance	188,771	196,544	188,233	203,277
Contractual Services	2,856,552	2,917,558	2,899,535	2,958,041
Debt Service (Principal and Interest)	682,357	416,000	416,000	415,810
Other	1,779,638	3,040,581	2,489,592	2,773,174
Fixed Asset Additions	966,503	475,832	445,431	570,505
Total Expenditures	18,319,563	20,132,936	19,325,665	20,579,954
REVENUES OVER (UNDER) EXPENDITURES	(266,746)	(1,153,539)	910,737	(1,464,739)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	3,576
Operating Transfer Out	(200,000)	(500,000)	(500,000)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(200,000)	(500,000)	(500,000)	3,576
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(466,746)	(1,653,539)	410,737	(1,461,163)
FUND BALANCE (GAAP), beginning of year	9,090,850	8,425,479	8,425,479	8,926,502
Equity Transfer In	-	-	960	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(359,299)	(160,674)	(160,674)	(250,000)
Add encumbrances, end of year	160,674	160,674	250,000	250,000
FUND BALANCE (GAAP), end of year	\$ 8,425,479	\$ 6,771,940	\$ 8,926,502	\$ 7,465,339
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 85,000	\$ 85,000	\$ 55,000	\$ 55,000
Prepaid Items	35,135	35,135	41,675	41,675
Debt Service/Restricted Assets	689,257	710,000	400,000	400,000
Prior Year Encumbrances	160,674	160,674	250,000	250,000
Designated:				
Designated for Capital Projects	1,556,306	1,556,306	1,823,525	1,823,525
Total Fund Balance Reserves and Designations, end of year	2,526,372	2,547,115	2,570,200	2,570,200
FUND BALANCE, end of year	8,425,479	6,771,940	8,926,502	7,465,339
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,526,372)	(2,547,115)	(2,570,200)	(2,570,200)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 5,899,107	\$ 4,224,825	\$ 6,356,302	\$ 4,895,139

*Includes Property Tax and Sales Tax.

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

Governmental Funds

Financial Summary - General Fund (100)

	<u>Budget Basis</u> <u>Expenditures</u>	<u>Unreserved</u> <u>Undesignated</u> <u>Fund Balance</u>	<u>Fund Balance</u> <u>As a Percent of</u> <u>Expenditures</u>
1994	12,188,775	4,889,879	40.12%
1995	12,673,599	6,159,941	48.60%
1996	14,656,707	3,443,729	23.50%
1997	14,238,752	5,099,517	35.81%
1998	15,841,817	4,872,920	30.76%
1999	17,252,438	5,162,306	29.92%
2000	17,025,704	5,913,616	34.73%
2001	18,319,563	5,899,107	32.20%
2002 Projected	19,325,665	6,356,302	32.89%
2003 Budget	20,579,954	4,895,139	23.79%

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

Source: 1992 - 2001 Boone County Comprehensive Annual Financial Reports
2002 Projected
2003 Budget

Governmental Funds

Financial Summary - Special Revenue Funds Combined

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ 10,750,452	\$ 10,934,015	\$ 10,861,890	\$ 13,345,722
Licenses and Permits	-	-	-	-
Intergovernmental	1,922,308	1,920,824	1,896,111	1,977,972
Charges for Services	1,097,155	1,161,775	1,281,635	1,215,175
Fines and Forfeitures	74,784	-	116,297	-
Interest	271,615	210,884	152,791	127,809
Hospital Lease	-	-	-	-
Other	66,947	60,144	267,379	54,853
Total Revenues	14,183,261	14,287,642	14,576,103	16,721,531
EXPENDITURES:				
Personal Services	3,212,280	3,735,559	3,702,301	5,419,414
Materials & Supplies	2,564,241	2,074,704	2,034,716	2,258,085
Dues Travel & Training	88,484	128,513	120,566	139,930
Utilities	84,903	110,502	106,458	131,181
Vehicle Expense	214,732	244,363	241,612	258,411
Equip & Bldg Maintenance	287,404	413,998	346,942	336,931
Contractual Services	6,353,782	6,338,207	5,988,345	6,750,242
Debt Service (Principal and Interest)	352,396	335,900	333,044	318,000
Other	(93,958)	207,723	(790,892)	529,089
Fixed Asset Additions	1,188,652	1,241,278	1,200,046	2,244,983
Total Expenditures	14,252,916	14,830,747	13,283,138	18,386,266
REVENUES OVER (UNDER) EXPENDITURES	(69,655)	(543,105)	1,292,965	(1,664,735)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	9,827,576	9,508,373	9,682,479	10,559,149
Operating Transfer Out	(9,827,576)	(10,258,373)	(9,932,479)	(10,562,725)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(750,000)	(250,000)	(3,576)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(69,655)	(1,293,105)	1,042,965	(1,668,311)
FUND BALANCE (GAAP), beginning of year	6,637,857	5,740,740	5,740,740	5,967,249
Equity Transfer In	14	-	-	-
Equity Transfer Out	(14)	-	-	-
Less encumbrances, beginning of year	(2,847,526)	(2,020,064)	(2,017,864)	(1,201,408)
Add encumbrances, end of year	2,020,064	2,020,064	1,201,408	1,201,408
FUND BALANCE (GAAP), end of year	\$ 5,740,740	\$ 4,447,635	\$ 5,967,249	\$ 4,298,938
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	2,020,064	2,020,064	1,201,408	1,201,408
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	2,020,064	2,020,064	1,201,408	1,201,408
FUND BALANCE, end of year	5,740,740	4,447,635	5,967,249	4,298,938
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,020,064)	(2,020,064)	(1,201,408)	(1,201,408)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 3,720,676	\$ 2,427,571	\$ 4,765,841	\$ 3,097,530

Governmental Funds

Financial Summary - Special Building Project - Citizen Contribution (200)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	7,668	-	-	-
Total Revenues	7,668	-	-	-
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	7,668	-	-	-
Total Expenditures	7,668	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year				
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ -	\$ -
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

Governmental Funds

Financial Summary - Assessment Fund (201)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	293,921	310,112	297,875	297,875
Charges for Services	489,102	536,150	503,775	513,850
Fines and Forfeitures	-	-	-	-
Interest	14,267	7,500	10,450	7,500
Hospital Lease	-	-	-	-
Other	11,272	12,000	32,468	12,000
Total Revenues	808,562	865,762	844,568	831,225
EXPENDITURES:				
Personal Services	482,524	638,427	638,489	679,044
Materials & Supplies	24,126	52,420	51,018	78,880
Dues Travel & Training	3,936	11,778	9,988	16,243
Utilities	4,958	5,152	5,150	5,152
Vehicle Expense	1,997	7,172	4,490	7,172
Equip & Bldg Maintenance	6,206	7,819	3,574	11,720
Contractual Services	54,405	472,950	205,083	121,750
Debt Service (Principal and Interest)	-	2,800	-	-
Other	(1,164)	8,193	-	9,089
Fixed Asset Additions	51,863	26,485	24,984	18,650
Total Expenditures	628,851	1,233,196	942,776	947,700
REVENUES OVER (UNDER) EXPENDITURES	179,711	(367,434)	(98,208)	(116,475)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	179,711	(367,434)	(98,208)	(116,475)
FUND BALANCE (GAAP), beginning of year	507,918	675,959	675,959	577,751
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(13,870)	(2,200)	-	-
Add encumbrances, end of year	2,200	2,200	-	-
FUND BALANCE (GAAP), end of year	\$ 675,959	\$ 308,525	\$ 577,751	\$ 461,276
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	2,200	2,200	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	2,200	2,200	-	-
FUND BALANCE, end of year	675,959	308,525	577,751	461,276
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,200)	(2,200)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 673,759	\$ 306,325	\$ 577,751	\$ 461,276

Governmental Funds

Financial Summary - E-911 Emergency Telephone Fund (202)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ 266,195	\$ 264,000	\$ 290,000	\$ 300,000
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	34	-
Fines and Forfeitures	-	-	-	-
Interest	21,513	11,000	10,800	8,800
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	287,708	275,000	300,834	308,800
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	10,471	24,000	24,000	47,000
Contractual Services	130,996	213,800	207,000	215,800
Debt Service (Principal and Interest)	-	-	-	-
Other	(183)	-	-	-
Fixed Asset Additions	-	-	-	212,500
Total Expenditures	141,284	237,800	231,000	475,300
REVENUES OVER (UNDER) EXPENDITURES	146,424	37,200	69,834	(166,500)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	146,424	37,200	69,834	(166,500)
FUND BALANCE (GAAP), beginning of year	495,101	477,154	477,154	546,988
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(164,371)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 477,154	\$ 514,354	\$ 546,988	\$ 380,488
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	477,154	514,354	546,988	380,488
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 477,154	\$ 514,354	\$ 546,988	\$ 380,488

Governmental Funds

Financial Summary - Domestic Violence Fund (203)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	35,321	34,620	38,697	35,200
Fines and Forfeitures	-	-	-	-
Interest	565	370	165	165
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	35,886	34,990	38,862	35,365
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	26,240	34,990	38,697	35,365
Fixed Asset Additions	-	-	-	-
Total Expenditures	26,240	34,990	38,697	35,365
REVENUES OVER (UNDER) EXPENDITURES	9,646	-	165	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	9,646	-	165	-
FUND BALANCE (GAAP), beginning of year	11,729	21,375	21,375	21,540
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 21,375	\$ 21,375	\$ 21,540	\$ 21,540
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	21,375	21,375	21,540	21,540
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 21,375	\$ 21,375	\$ 21,540	\$ 21,540

Governmental Funds

Financial Summary - Road & Bridge Fund (204)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ 1,310,140	\$ 1,300,015	\$ 1,346,890	\$ 1,382,347
Licenses and Permits	-	-	-	-
Intergovernmental	1,481,567	1,433,683	1,407,437	1,638,577
Charges for Services	58,762	50,500	109,040	62,000
Fines and Forfeitures	-	-	-	-
Interest	2,451	3,755	2,745	2,645
Hospital Lease	-	-	-	-
Other	902	-	178,818	1,000
Total Revenues	2,853,822	2,787,953	3,044,930	3,086,569
EXPENDITURES:				
Personal Services	2,563,694	2,890,478	2,881,428	3,072,896
Materials & Supplies	2,504,870	1,943,227	1,915,497	2,089,402
Dues Travel & Training	33,338	45,055	45,008	46,050
Utilities	78,044	102,950	98,908	115,486
Vehicle Expense	208,790	232,757	232,716	245,530
Equip & Bldg Maintenance	270,027	367,850	308,901	263,850
Contractual Services	5,695,756	5,241,113	5,254,938	5,891,774
Debt Service (Principal and Interest)	352,396	333,100	333,044	312,000
Other	(119,369)	21,000	(85,588)	208,254
Fixed Asset Additions	1,054,831	1,029,921	1,031,885	1,352,485
Total Expenditures	12,642,377	12,207,451	12,016,737	13,597,727
REVENUES OVER (UNDER) EXPENDITURES	(9,788,555)	(9,419,498)	(8,971,807)	(10,511,158)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	9,827,576	9,500,000	9,178,036	10,559,149
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	9,827,576	9,500,000	9,178,036	10,559,149
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	39,021	80,502	206,229	47,991
FUND BALANCE (GAAP), beginning of year	1,879,531	1,320,298	1,320,298	1,526,527
Equity Transfer In	14	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(1,754,587)	(1,156,319)	(1,156,319)	(1,156,319)
Add encumbrances, end of year	1,156,319	1,156,319	1,156,319	1,156,319
FUND BALANCE (GAAP), end of year	\$ 1,320,298	\$ 1,400,800	\$ 1,526,527	\$ 1,574,518
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,156,319	1,156,319	1,156,319	1,156,319
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,156,319	1,156,319	1,156,319	1,156,319
FUND BALANCE, end of year	1,320,298	1,400,800	1,526,527	1,574,518
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,156,319)	(1,156,319)	(1,156,319)	(1,156,319)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 163,979	\$ 244,481	\$ 370,208	\$ 418,199

Governmental Funds

Financial Summary - Infrastructure Grants Fund (205)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	75,991	43,404	43,404	-
Charges for Services	128,640	65,105	90,190	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	204,631	108,509	133,594	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	204,231	108,509	117,431	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	204,231	108,509	117,431	-
REVENUES OVER (UNDER) EXPENDITURES	400	-	16,163	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	400	-	16,163	-
FUND BALANCE (GAAP), beginning of year	-	400	400	16,563
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 400	\$ 400	\$ 16,563	\$ 16,563
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	400	400	16,563	16,563
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 400	\$ 400	\$ 16,563	\$ 16,563

Governmental Funds

Financial Summary - Road & Bridge Tax Grants Fund (207)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds 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	-	-	-	-
FUND BALANCE (GAAP), beginning of year	936	-	-	-
Equity Transfer In	-	-	-	-
Equity Transfer Out	(14)	-	-	-
Less encumbrances, beginning of year	(922)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

Financial Summary - Road & Bridge Sales Tax Fund (208)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ 9,174,117	\$ 9,370,000	\$ 9,225,000	\$ 9,363,375
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	133,739	141,000	69,490	69,490
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,307,856	9,511,000	9,294,490	9,432,865
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	9,307,856	9,511,000	9,294,490	9,432,865
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(9,827,576)	(9,500,000)	(9,178,036)	(10,559,149)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(9,827,576)	(9,500,000)	(9,178,036)	(10,559,149)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(519,720)	11,000	116,454	(1,126,284)
FUND BALANCE (GAAP), beginning of year	2,035,962	1,516,242	1,516,242	1,632,696
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,516,242	\$ 1,527,242	\$ 1,632,696	\$ 506,412
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	1,516,242	1,527,242	1,632,696	506,412
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,516,242	\$ 1,527,242	\$ 1,632,696	\$ 506,412

Governmental Funds

Financial Summary - Hospital Profit Share Fund (209)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	61,029	26,869	37,971	24,446
Hospital Lease	-	-	-	-
Other	37,011	39,294	45,208	41,718
Total Revenues	98,040	66,163	83,179	66,164
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,914	-	-	-
Dues Travel & Training	317	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	26,226	-	-	94,500
Debt Service (Principal and Interest)	-	-	-	-
Other	(16,225)	-	(770,257)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	12,232	-	(770,257)	94,500
REVENUES OVER (UNDER) EXPENDITURES	85,808	66,163	853,436	(28,336)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	(750,000)	(750,000)	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(750,000)	(750,000)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	85,808	(683,837)	103,436	(28,336)
FUND BALANCE (GAAP), beginning of year	926,089	914,819	914,819	243,497
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(881,836)	(784,758)	(784,758)	(10,000)
Add encumbrances, end of year	784,758	784,758	10,000	10,000
FUND BALANCE (GAAP), end of year	\$ 914,819	\$ 230,982	\$ 243,497	\$ 215,161
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	784,758	784,758	10,000	10,000
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	784,758	784,758	10,000	10,000
FUND BALANCE, end of year	914,819	230,982	243,497	215,161
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(784,758)	(784,758)	(10,000)	(10,000)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 130,061	\$ (553,776)	\$ 233,497	\$ 205,161

Governmental Funds

Financial Summary - Local Emergency Planning Committee Fund (210)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	8,808	5,900	9,300	6,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	329	270	337	330
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,137	6,170	9,637	6,330
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	6,766	1,300	1,200	1,200
Dues Travel & Training	303	3,700	3,700	4,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	285	100	100	500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	200	200	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,354	5,300	5,200	6,200
REVENUES OVER (UNDER) EXPENDITURES	1,783	870	4,437	130
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,783	870	4,437	130
FUND BALANCE (GAAP), beginning of year	12,032	13,815	13,815	18,252
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 13,815	\$ 14,685	\$ 18,252	\$ 18,382
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	13,815	14,685	18,252	18,382
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,815	\$ 14,685	\$ 18,252	\$ 18,382

Governmental Funds

Financial Summary - Tax Maintenance Fund (211)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	14,500	14,500	124,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	14,500	14,500	124,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	900
Dues Travel & Training	-	-	-	1,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	13,943	13,943	56,345
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	65,070
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	13,943	13,943	124,165
REVENUES OVER (UNDER) EXPENDITURES	-	557	557	(165)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	557	557	(165)
FUND BALANCE (GAAP), beginning of year				
Equity Transfer In	-	-	-	557
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ 557	\$ 557	\$ 392
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	557	557	392
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ 557	\$ 557	\$ 392

Governmental Funds

Financial Summary - Fairground Maintenance Fund (212)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	10,000
Fixed Asset Additions	-	-	-	63,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,000</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(73,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	500,000	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	500,000	(73,000)
FUND BALANCE (GAAP), beginning of year				
Equity Transfer In	-	-	-	500,000
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 427,000</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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	500,000	427,000
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 427,000</u>

Governmental Funds

Financial Summary - Election Services Fund (230)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	18,914	1,500	13,470	-
Charges for Services	4,720	13,500	16,500	4,500
Fines and Forfeitures	-	-	-	-
Interest	1,301	-	925	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	24,935	15,000	30,895	4,500
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	86	2,675	-	-
Dues Travel & Training	4,900	4,600	4,600	5,100
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	4,000	2,500	4,100
Debt Service (Principal and Interest)	-	-	-	-
Other	(5)	-	-	-
Fixed Asset Additions	-	3,700	3,111	3,000
Total Expenditures	4,981	14,975	10,211	12,200
REVENUES OVER (UNDER) EXPENDITURES	19,954	25	20,684	(7,700)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	19,954	25	20,684	(7,700)
FUND BALANCE (GAAP), beginning of year	12,314	32,093	32,093	52,777
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(175)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 32,093	\$ 32,118	\$ 52,777	\$ 45,077
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	32,093	32,118	52,777	45,077
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 32,093	\$ 32,118	\$ 52,777	\$ 45,077

Governmental Funds

Financial Summary - Sheriff Forfeiture Fund (250)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	74,784	-	116,297	-
Interest	8,249	-	5,126	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	83,033	-	121,423	-
EXPENDITURES:				
Personal Services	7,928	-	-	-
Materials & Supplies	7,981	11,166	11,000	11,000
Dues Travel & Training	1,764	5,287	4,000	4,100
Utilities	1,901	2,400	2,400	2,400
Vehicle Expense	3,945	4,434	4,406	4,434
Equip & Bldg Maintenance	-	3,861	-	-
Contractual Services	541	1,800	1,800	1,800
Debt Service (Principal and Interest)	-	-	-	-
Other	2,459	5,000	5,000	5,000
Fixed Asset Additions	3,100	23,216	23,126	20,000
Total Expenditures	29,619	57,164	51,732	48,734
REVENUES OVER (UNDER) EXPENDITURES	53,414	(57,164)	69,691	(48,734)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	(8,373)	(4,443)	(3,576)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(8,373)	(4,443)	(3,576)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	53,414	(65,537)	65,248	(52,310)
FUND BALANCE (GAAP), beginning of year	145,626	197,018	197,018	262,266
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(3,211)	(1,189)	(1,189)	(1,189)
Add encumbrances, end of year	1,189	1,189	1,189	1,189
FUND BALANCE (GAAP), end of year	\$ 197,018	\$ 131,481	\$ 262,266	\$ 209,956
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,189	1,189	1,189	1,189
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,189	1,189	1,189	1,189
FUND BALANCE, end of year	197,018	131,481	262,266	209,956
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,189)	(1,189)	(1,189)	(1,189)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 195,829	\$ 130,292	\$ 261,077	\$ 208,767

Governmental Funds

Financial Summary - Sheriff Training Fund (251)

	2001 Actual	2002 Budget	2002 Projected	2003 Proposed
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	8,211	8,200	8,267	8,300
Charges for Services	16,958	18,800	17,200	16,500
Fines and Forfeitures	-	-	-	-
Interest	456	-	193	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25,625	27,000	25,660	24,800
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	27,547	28,000	27,050	24,800
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	27,547	28,000	27,050	24,800
REVENUES OVER (UNDER) EXPENDITURES	(1,922)	(1,000)	(1,390)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,922)	(1,000)	(1,390)	-
FUND BALANCE (GAAP), beginning of year	9,891	7,969	7,969	6,579
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,969	\$ 6,969	\$ 6,579	\$ 6,579
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	7,969	6,969	6,579	6,579
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,969	\$ 6,969	\$ 6,579	\$ 6,579

Governmental Funds

Financial Summary - Public Safety Citizen Contribution Fund (252)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	341	-	268	-
Hospital Lease	-	-	-	-
Other	9,350	8,500	8,806	-
Total Revenues	9,691	8,500	9,074	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	734	400	275	400
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	8,000	9,000	9,000	-
Total Expenditures	8,734	9,400	9,275	400
REVENUES OVER (UNDER) EXPENDITURES	957	(900)	(201)	(400)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	957	(900)	(201)	(400)
FUND BALANCE (GAAP), beginning of year	6,801	7,758	7,758	7,557
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,758	\$ 6,858	\$ 7,557	\$ 7,157
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	7,758	6,858	7,557	7,157
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 7,758	\$ 6,858	\$ 7,557	\$ 7,157

Governmental Funds

Financial Summary - Local Law Enforcement Grant Fund (253)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	8,061	91,358	91,358	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,601	-	1,591	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,662	91,358	92,949	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	8,598	8,587	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	9,718	9,717	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	8,061	112,870	74,539	-
Total Expenditures	8,061	131,186	92,843	-
REVENUES OVER (UNDER) EXPENDITURES	2,601	(39,828)	106	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	8,373	4,443	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	8,373	4,443	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,601	(31,455)	4,549	-
FUND BALANCE (GAAP), beginning of year	11,674	14,275	14,275	18,824
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 14,275	\$ (17,180)	\$ 18,824	\$ 18,824
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	14,275	(17,180)	18,824	18,824
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 14,275	\$ (17,180)	\$ 18,824	\$ 18,824

Governmental Funds

Financial Summary - Sheriff Civil Charges Fund (254)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	49,893	50,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	107	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	50,000	50,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	4,140	4,140	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	24,886	24,886	-
Total Expenditures	-	29,026	29,026	-
REVENUES OVER (UNDER) EXPENDITURES	-	(29,026)	20,974	50,000
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(29,026)	20,974	50,000
FUND BALANCE (GAAP), beginning of year	-	-	-	20,974
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ (29,026)	\$ 20,974	\$ 70,974
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	(29,026)	20,974	70,974
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ (29,026)	\$ 20,974	\$ 70,974

Governmental Funds

Financial Summary - PA Training Fund (260)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,262	3,800	4,000	4,000
Fines and Forfeitures	-	-	-	-
Interest	554	354	328	345
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,816	4,154	4,328	4,345
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	2,118	2,080	2,080	16,860
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,118	2,080	2,080	16,860
REVENUES OVER (UNDER) EXPENDITURES	2,698	2,074	2,248	(12,515)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,698	2,074	2,248	(12,515)
FUND BALANCE (GAAP), beginning of year	10,305	13,003	13,003	15,251
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 13,003	\$ 15,077	\$ 15,251	\$ 2,736
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	13,003	15,077	15,251	2,736
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,003	\$ 15,077	\$ 15,251	\$ 2,736

Governmental Funds

Financial Summary - PA Tax Collection Fund (261)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,822	34,000	28,700	25,000
Fines and Forfeitures	-	-	-	-
Interest	778	255	522	525
Hospital Lease	-	-	-	-
Other	-	-	41	-
Total Revenues	26,600	34,255	29,263	25,525
EXPENDITURES:				
Personal Services	11,745	27,299	27,250	30,566
Materials & Supplies	1,440	1,475	1,008	1,475
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	968
Fixed Asset Additions	-	-	-	-
Total Expenditures	13,185	28,874	28,258	33,109
REVENUES OVER (UNDER) EXPENDITURES	13,415	5,381	1,005	(7,584)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	13,415	5,381	1,005	(7,584)
FUND BALANCE (GAAP), beginning of year	12,185	25,600	25,600	26,605
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 25,600	\$ 30,981	\$ 26,605	\$ 19,021
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	25,600	30,981	26,605	19,021
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 25,600	\$ 30,981	\$ 26,605	\$ 19,021

Governmental Funds

Financial Summary - PA Contingency Fund (262)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,241	19,500	19,534	20,000
Fines and Forfeitures	-	-	-	-
Interest	143	121	221	122
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,384	19,621	19,755	20,122
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	19,886	20,000	19,906	19,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	19,886	20,000	19,906	20,000
REVENUES OVER (UNDER) EXPENDITURES	(1,502)	(379)	(151)	122
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,502)	(379)	(151)	122
FUND BALANCE (GAAP), beginning of year	1,971	469	469	318
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 469	\$ 90	\$ 318	\$ 440
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	469	90	318	440
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 469	\$ 90	\$ 318	\$ 440

Governmental Funds

Financial Summary - PA Bad Check Fund (263)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	130,922	135,000	135,000	135,000
Fines and Forfeitures	-	-	-	-
Interest	3,716	2,050	1,402	1,402
Hospital Lease	-	-	-	-
Other	243	200	753	135
Total Revenues	134,881	137,250	137,155	136,537
EXPENDITURES:				
Personal Services	146,341	156,478	155,077	139,355
Materials & Supplies	13,800	16,603	14,256	6,497
Dues Travel & Training	6,415	9,393	9,335	1,097
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	700	750	750	750
Contractual Services	634	250	250	250
Debt Service (Principal and Interest)	-	-	-	-
Other	40	65	50	50
Fixed Asset Additions	-	-	-	-
Total Expenditures	167,930	183,539	179,718	147,999
REVENUES OVER (UNDER) EXPENDITURES	(33,049)	(46,289)	(42,563)	(11,462)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(33,049)	(46,289)	(42,563)	(11,462)
FUND BALANCE (GAAP), beginning of year	100,320	67,271	67,271	24,708
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 67,271	\$ 20,982	\$ 24,708	\$ 13,246
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	67,271	20,982	24,708	13,246
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 67,271	\$ 20,982	\$ 24,708	\$ 13,246

Governmental Funds

Financial Summary - PA Forfeiture Fund (264)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	692	385	403	403
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	692	385	403	403
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	692	(15,265)	403	(15,247)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	692	(15,265)	403	(15,247)
FUND BALANCE (GAAP), beginning of year	15,473	16,165	16,165	16,568
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 16,165	\$ 900	\$ 16,568	\$ 1,321
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	16,165	900	16,568	1,321
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 16,165	\$ 900	\$ 16,568	\$ 1,321

Governmental Funds

Financial Summary - Record Preservation Fund (280)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	96,326	143,800	162,572	131,200
Fines and Forfeitures	-	-	-	-
Interest	13,669	10,265	6,790	5,440
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	109,995	154,065	169,362	136,640
EXPENDITURES:				
Personal Services	48	22,877	57	21,939
Materials & Supplies	93	30,000	25,285	20,500
Dues Travel & Training	5,904	7,440	7,413	9,010
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	119,598	146,083	77,000	197,000
Debt Service (Principal and Interest)	-	-	-	-
Other	(5,637)	116,800	-	160,000
Fixed Asset Additions	55,129	11,200	8,515	10,800
Total Expenditures	175,135	334,400	118,270	419,249
REVENUES OVER (UNDER) EXPENDITURES	(65,140)	(180,335)	51,092	(282,609)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(65,140)	(180,335)	51,092	(282,609)
FUND BALANCE (GAAP), beginning of year	336,463	318,367	318,367	327,761
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(28,554)	(75,598)	(75,598)	(33,900)
Add encumbrances, end of year	75,598	75,598	33,900	33,900
FUND BALANCE (GAAP), end of year	\$ 318,367	\$ 138,032	\$ 327,761	\$ 45,152
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	75,598	75,598	33,900	33,900
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	75,598	75,598	33,900	33,900
FUND BALANCE, end of year	318,367	138,032	327,761	45,152
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(75,598)	(75,598)	(33,900)	(33,900)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 242,769	\$ 62,434	\$ 293,861	\$ 11,252

Governmental Funds

Financial Summary - Family Services & Justice Fund (282)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	26,835	26,667	25,000	27,220
Charges for Services	72,292	75,000	77,000	77,925
Fines and Forfeitures	-	-	-	-
Interest	3,982	5,950	2,252	5,431
Hospital Lease	-	-	-	-
Other	501	150	1,285	-
Total Revenues	103,610	107,767	105,537	110,576
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	650	100	100	100
Dues Travel & Training	200	3,350	1,572	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	120,746	119,809	107,000	120,825
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	121,596	123,259	108,672	120,925
REVENUES OVER (UNDER) EXPENDITURES	(17,986)	(15,492)	(3,135)	(10,349)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(17,986)	(15,492)	(3,135)	(10,349)
FUND BALANCE (GAAP), beginning of year	89,157	71,171	71,171	68,036
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 71,171	\$ 55,679	\$ 68,036	\$ 57,687
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	71,171	55,679	68,036	57,687
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 71,171	\$ 55,679	\$ 68,036	\$ 57,687

Governmental Funds

Financial Summary - Circuit Drug Court Fund (283)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,787	17,500	15,000	16,000
Fines and Forfeitures	-	-	-	-
Interest	1,240	740	705	765
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	17,027	18,240	15,705	16,765
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,781	2,600	2,350	2,550
Dues Travel & Training	1,742	5,930	5,820	5,220
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	364	2,000	1,300	2,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	1,475	1,100	1,550
Fixed Asset Additions	-	-	-	2,821
Total Expenditures	3,887	12,005	10,570	14,141
REVENUES OVER (UNDER) EXPENDITURES	13,140	6,235	5,135	2,624
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	13,140	6,235	5,135	2,624
FUND BALANCE (GAAP), beginning of year	16,379	29,519	29,519	34,654
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 29,519	\$ 35,754	\$ 34,654	\$ 37,278
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	29,519	35,754	34,654	37,278
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 29,519	\$ 35,754	\$ 34,654	\$ 37,278

Governmental Funds

Financial Summary - Law Enforcement Services Fund (290)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ 2,300,000
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	2,300,000
EXPENDITURES:				
Personal Services	-	-	-	1,475,614
Materials & Supplies	-	-	-	45,181
Dues Travel & Training	-	-	-	3,500
Utilities	-	-	-	8,143
Vehicle Expense	-	-	-	1,275
Equip & Bldg Maintenance	-	-	-	13,611
Contractual Services	-	-	-	28,748
Debt Service (Principal and Interest)	-	-	-	6,000
Other	-	-	-	14,443
Fixed Asset Additions	-	-	-	561,727
Total Expenditures	-	-	-	2,158,242
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	141,758
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	141,758
FUND BALANCE (GAAP), beginning of year				
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ -	\$ 141,758
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	-	141,758
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ 141,758

Governmental Funds

Financial Summary - Law Enforcement Services Fund (290) 2003 Budget

Departments Funded by Law Enforcement Sales Tax

	2900	2901	2902	2903	2904	2905	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	290 Total
REVENUES:							
Taxes	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Hospital Lease	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000
EXPENDITURES:							
Personal Services	-	759,457	538,900	75,117	102,140	-	1,475,614
Materials & Supplies	-	38,529	5,652	-	1,000	-	45,181
Dues Travel & Training	-	-	-	-	3,500	-	3,500
Utilities	-	3,424	-	366	2,103	2,250	8,143
Vehicle Expense	-	-	-	-	1,275	-	1,275
Equip & Bldg Maintenance	-	11,378	1,516	15	300	402	13,611
Contractual Services	6,000	-	16,748	-	12,000	-	34,748
Debt Service (Principal and Interest)	-	-	-	-	-	-	-
Other	-	943	-	-	13,500	-	14,443
Fixed Asset Additions	-	475,524	53,495	2,085	17,621	13,002	561,727
Total Expenditures	\$ 6,000	\$ 1,289,255	\$ 616,311	\$ 77,583	\$ 153,439	\$ 15,654	\$ 2,158,242
REVENUES OVER (UNDER) EXPENDITURES							\$ 141,758

Governmental Funds

Financial Summary - Debt Service Funds Combined

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes *	\$ 228,545	\$ 267,587	\$ 267,587	\$ 183,231
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4,969	5,705	5,354	4,925
Hospital Lease	-	-	-	-
Other	2,250	-	-	-
Total Revenues	235,764	273,292	272,941	188,156
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	179,616	191,243	190,638	217,407
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	179,616	191,243	190,638	217,407
REVENUES OVER (UNDER) EXPENDITURES	56,148	82,049	82,303	(29,251)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(1,481)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(1,481)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	54,667	82,049	82,303	(29,251)
FUND BALANCE (GAAP), beginning of year	646,283	700,950	729,566	811,869
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 700,950	\$ 782,999	\$ 811,869	\$ 782,618
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	700,950	782,999	811,869	782,618
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	700,950	782,999	811,869	782,618
FUND BALANCE, end of year	700,950	782,999	811,869	782,618
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(700,950)	(782,999)	(811,869)	(782,618)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Financial Summary - Debt Service Reserve Fund (303)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds 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	-	-	-	-
FUND BALANCE (GAAP), beginning of year	450,500	450,500	450,500	450,500
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 450,500</u>	<u>\$ 450,500</u>	<u>\$ 450,500</u>	<u>\$ 450,500</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	450,500	450,500	450,500	450,500
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>450,500</u>	<u>450,500</u>	<u>450,500</u>	<u>450,500</u>
FUND BALANCE, end of year	<u>450,500</u>	<u>450,500</u>	<u>450,500</u>	<u>450,500</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(450,500)</u>	<u>(450,500)</u>	<u>(450,500)</u>	<u>(450,500)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

Financial Summary - Series 1994 Neighborhood Improvement District Bond Fund (380)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes *	\$ 32,792	\$ 36,000	\$ 36,000	\$ 26,200
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,131	3,255	1,801	1,660
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	35,923	39,255	37,801	27,860
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	32,700	32,388	31,787	35,805
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	32,700	32,388	31,787	35,805
REVENUES OVER (UNDER) EXPENDITURES	3,223	6,867	6,014	(7,945)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,223	6,867	6,014	(7,945)
FUND BALANCE (GAAP), beginning of year	79,458	82,681	82,681	88,695
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 82,681	\$ 89,548	\$ 88,695	\$ 80,750
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	82,681	89,548	88,695	80,750
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	82,681	89,548	88,695	80,750
FUND BALANCE, end of year	82,681	89,548	88,695	80,750
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(82,681)	(89,548)	(88,695)	(80,750)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Financial Summary - Series 1996 Neighborhood Improvement District Bond Fund (381)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes *	\$ 41,553	\$ 92,000	\$ 92,000	\$ 37,039
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	409	380	85	45
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	41,962	92,380	92,085	37,084
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	42,855	41,478	41,477	39,815
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	42,855	41,478	41,477	39,815
REVENUES OVER (UNDER) EXPENDITURES	(893)	50,902	50,608	(2,731)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(893)	50,902	50,608	(2,731)
FUND BALANCE (GAAP), beginning of year	24,765	23,872	23,872	74,480
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 23,872	\$ 74,774	\$ 74,480	\$ 71,749
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	23,872	74,774	74,480	71,749
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	23,872	74,774	74,480	71,749
FUND BALANCE, end of year	23,872	74,774	74,480	71,749
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(23,872)	(74,774)	(74,480)	(71,749)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Financial Summary - Series 1998 Neighborhood Improvement District Bond Fund (382)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes *	\$ 49,831	\$ 43,000	\$ 43,000	\$ 37,390
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,491	1,550	682	600
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	51,322	44,550	43,682	37,990
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	42,215	46,148	46,147	44,704
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	42,215	46,148	46,147	44,704
REVENUES OVER (UNDER) EXPENDITURES	9,107	(1,598)	(2,465)	(6,714)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	9,107	(1,598)	(2,465)	(6,714)
FUND BALANCE (GAAP), beginning of year	38,995	48,102	48,102	45,637
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 48,102	\$ 46,504	\$ 45,637	\$ 38,923
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	48,102	46,504	45,637	38,923
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	48,102	46,504	45,637	38,923
FUND BALANCE, end of year	48,102	46,504	45,637	38,923
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(48,102)	(46,504)	(45,637)	(38,923)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Financial Summary - Series 2000 Neighborhood Improvement District Sewer Bond Fund (383)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes *	\$ 64,783	\$ 33,000	\$ 33,000	\$ 29,743
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	539	290	1,271	1,160
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	65,322	33,290	34,271	30,903
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	38,392	38,308	38,307	37,070
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	38,392	38,308	38,307	37,070
REVENUES OVER (UNDER) EXPENDITURES	26,930	(5,018)	(4,036)	(6,167)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	26,930	(5,018)	(4,036)	(6,167)
FUND BALANCE (GAAP), beginning of year	35,838	62,768	62,768	58,732
Equity Transfer In	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 62,768	\$ 57,750	\$ 58,732	\$ 52,565
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	62,768	57,750	58,732	52,565
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	62,768	57,750	58,732	52,565
FUND BALANCE, end of year	62,768	57,750	58,732	52,565
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(62,768)	(57,750)	(58,732)	(52,565)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Financial Summary - Series 2000 Neighborhood Improvement District Road Bond Fund (384)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes *	\$ 27,230	\$ 26,000	\$ 26,000	\$ 22,318
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(674)	230	543	510
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,556	26,230	26,543	22,828
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	23,454	23,950	23,950	24,144
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	23,454	23,950	23,950	24,144
REVENUES OVER (UNDER) EXPENDITURES	3,102	2,280	2,593	(1,316)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,102	2,280	2,593	(1,316)
FUND BALANCE (GAAP), beginning of year	16,727	19,829	19,829	22,422
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 19,829	\$ 22,109	\$ 22,422	\$ 21,106
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	19,829	22,109	22,422	21,106
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	19,829	22,109	22,422	21,106
FUND BALANCE, end of year	19,829	22,109	22,422	21,106
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(19,829)	(22,109)	(22,422)	(21,106)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Financial Summary - Series 2001 Neighborhood Improvement District Road Bond Fund (385)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes *	\$ 12,356	\$ 37,587	\$ 37,587	\$ 30,541
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	73	-	972	950
Hospital Lease	-	-	-	-
Other	2,250	-	-	-
Total Revenues	14,679	37,587	38,559	31,491
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	8,971	8,970	35,869
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	8,971	8,970	35,869
REVENUES OVER (UNDER) EXPENDITURES	14,679	28,616	29,589	(4,378)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(1,481)	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(1,481)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	13,198	28,616	29,589	(4,378)
FUND BALANCE (GAAP), beginning of year	-	13,198	41,814	71,403
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 13,198	\$ 41,814	\$ 71,403	\$ 67,025
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	13,198	41,814	71,403	67,025
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	13,198	41,814	71,403	67,025
FUND BALANCE, end of year	13,198	41,814	71,403	67,025
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(13,198)	(41,814)	(71,403)	(67,025)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Financial Summary - Capital Project Funds Combined

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	6,096	-	16,181	-
Hospital Lease	-	-	-	-
Other	-	950,000	947,795	-
Total Revenues	6,096	950,000	963,976	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	17,346	980,600	980,600	153,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	725,000	724,074	-
Total Expenditures	17,346	1,705,600	1,704,674	153,000
REVENUES OVER (UNDER) EXPENDITURES	(11,250)	(755,600)	(740,698)	(153,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	750,000	750,000	123,000
Operating Transfer Out	-	-	-	(123,000)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	750,000	750,000	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(11,250)	(5,600)	9,302	(153,000)
FUND BALANCE (GAAP), beginning of year	201,534	155,898	155,898	165,200
Equity Transfer In	536	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(536)	-	-	-
Add encumbrances, end of year	(34,386)	-	-	-
FUND BALANCE (GAAP), end of year	\$ 155,898	\$ 150,298	\$ 165,200	\$ 12,200
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	34,386	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	34,386	-	-	-
FUND BALANCE, end of year	155,898	150,298	165,200	12,200
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(34,386)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 121,512	\$ 150,298	\$ 165,200	\$ 12,200

Governmental Funds

Financial Summary - Jail Expansion Fund (400)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,830	-	3,481	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,830	-	3,481	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,600	5,600	30,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	5,600	5,600	30,000
REVENUES OVER (UNDER) EXPENDITURES	5,830	(5,600)	(2,119)	(30,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	(123,000)
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(123,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	5,830	(5,600)	(2,119)	(153,000)
FUND BALANCE (GAAP), beginning of year	149,532	155,898	155,898	153,779
Equity Transfer In	536	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 155,898	\$ 150,298	\$ 153,779	\$ 779
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	155,898	150,298	153,779	779
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 155,898	\$ 150,298	\$ 153,779	\$ 779

Governmental Funds

Financial Summary - Government Center / Johnson Building Fund (401)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	73,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,000</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(73,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	73,000
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,000</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year				
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

Financial Summary - Renovation & Expansion of Old Juvenile Justice Center Fund (402)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	266	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	266	-	-	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	17,346	-	-	50,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	17,346	-	-	50,000
REVENUES OVER (UNDER) EXPENDITURES	(17,080)	-	-	(50,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	50,000
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	50,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(17,080)	-	-	-
FUND BALANCE (GAAP), beginning of year	52,002	-	-	-
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(536)	-	-	-
Add encumbrances, end of year	(34,386)	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ -	\$ -
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	34,386	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	34,386	-	-	-
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(34,386)	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ (34,386)	\$ -	\$ -	\$ -

Governmental Funds

Financial Summary - City/County Health Facility Fund (404)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	12,700	-
Hospital Lease	-	-	-	-
Other	-	950,000	947,795	-
Total Revenues	-	950,000	960,495	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	975,000	975,000	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	725,000	724,074	-
Total Expenditures	-	1,700,000	1,699,074	-
REVENUES OVER (UNDER) EXPENDITURES	-	(750,000)	(738,579)	-
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	750,000	750,000	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	750,000	750,000	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	11,421	-
FUND BALANCE (GAAP), beginning of year	-	-	-	11,421
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 11,421	\$ 11,421
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	11,421	11,421
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ 11,421	\$ 11,421

Internal Service Funds

Financial Summary - Internal Service Funds Combined

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,537,191	2,702,749	2,712,660	2,988,267
Fines and Forfeitures	-	-	-	-
Interest	72,824	56,270	51,988	58,175
Hospital Lease	-	-	-	-
Other	-	-	261	-
Total Revenues	2,610,015	2,759,019	2,764,909	3,046,442
EXPENDITURES:				
Personal Services	409,560	477,711	443,212	471,186
Materials & Supplies	55,616	49,697	45,624	46,362
Dues Travel & Training	1,868	1,425	1,476	2,500
Utilities	281,134	279,391	258,955	297,388
Vehicle Expense	8,556	9,133	8,670	8,913
Equip & Bldg Maintenance	199,120	212,391	211,911	237,359
Contractual Services	1,831,772	1,823,249	1,805,699	1,918,894
Debt Service (Principal and Interest)	-	-	-	-
Other	-	18,800	(350)	19,553
Fixed Asset Additions	15,368	119,569	94,584	154,550
Total Expenditures	2,802,994	2,991,366	2,869,781	3,156,705
REVENUES OVER (UNDER) EXPENDITURES	(192,979)	(232,347)	(104,872)	(110,263)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	200,000	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	200,000	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	7,021	(232,347)	(104,872)	(110,263)
FUND BALANCE (GAAP), beginning of year	1,106,258	1,113,922	1,113,922	1,007,250
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(6,957)	(7,600)	(7,600)	(5,800)
Add encumbrances, end of year	7,600	7,600	5,800	5,800
FUND BALANCE (GAAP), end of year	\$ 1,113,922	\$ 881,575	\$ 1,007,250	\$ 896,987
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	7,600	7,600	5,800	5,800
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	7,600	7,600	5,800	5,800
FUND BALANCE, end of year	1,113,922	881,575	1,007,250	896,987
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(7,600)	(7,600)	(5,800)	(5,800)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,106,322	\$ 873,975	\$ 1,001,450	\$ 891,187

Internal Service Funds

Financial Summary - Self Insured Health Plan Fund (600)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,236,044	1,409,460	1,409,460	1,669,384
Fines and Forfeitures	-	-	-	-
Interest	22,288	22,310	22,310	28,700
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,258,332	1,431,770	1,431,770	1,698,084
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,551,970	1,646,675	1,646,675	1,736,765
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,551,970	1,646,675	1,646,675	1,736,765
REVENUES OVER (UNDER) EXPENDITURES	(293,638)	(214,905)	(214,905)	(38,681)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	200,000	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	200,000	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(93,638)	(214,905)	(214,905)	(38,681)
FUND BALANCE (GAAP), beginning of year	349,025	255,387	255,387	40,482
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 255,387	\$ 40,482	\$ 40,482	\$ 1,801
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	255,387	40,482	40,482	1,801
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 255,387	\$ 40,482	\$ 40,482	\$ 1,801

Internal Service Funds

Financial Summary - Self Insured Dental Plan Fund (601)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	134,124	136,119	136,175	150,105
Fines and Forfeitures	-	-	-	-
Interest	2,545	2,100	2,705	2,705
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	136,669	138,219	138,880	152,810
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	143,209	155,485	141,120	153,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	143,209	155,485	141,120	153,000
REVENUES OVER (UNDER) EXPENDITURES	(6,540)	(17,266)	(2,240)	(190)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,540)	(17,266)	(2,240)	(190)
FUND BALANCE (GAAP), beginning of year	28,057	21,517	21,517	19,277
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 21,517	\$ 4,251	\$ 19,277	\$ 19,087
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	21,517	4,251	19,277	19,087
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 21,517	\$ 4,251	\$ 19,277	\$ 19,087

Internal Service Funds

Financial Summary - Facilities & Grounds Maintenance Fund (610)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	748,707	740,544	748,704	748,708
Fines and Forfeitures	-	-	-	-
Interest	16,087	10,500	9,313	9,270
Hospital Lease	-	-	-	-
Other	-	-	261	-
Total Revenues	764,794	751,044	758,278	757,978
EXPENDITURES:				
Personal Services	409,560	477,711	443,212	471,186
Materials & Supplies	55,616	49,697	45,624	46,362
Dues Travel & Training	1,868	1,425	1,476	2,500
Utilities	16,143	14,746	13,296	16,128
Vehicle Expense	8,556	9,133	8,670	8,913
Equip & Bldg Maintenance	199,120	212,391	211,911	237,359
Contractual Services	19,760	13,889	13,594	15,429
Debt Service (Principal and Interest)	-	-	-	-
Other	-	18,800	(350)	19,553
Fixed Asset Additions	15,368	1,569	1,511	10,050
Total Expenditures	725,991	799,361	738,944	827,480
REVENUES OVER (UNDER) EXPENDITURES	38,803	(48,317)	19,334	(69,502)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	38,803	(48,317)	19,334	(69,502)
FUND BALANCE (GAAP), beginning of year	216,783	256,229	256,229	273,763
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	(6,957)	(7,600)	(7,600)	(5,800)
Add encumbrances, end of year	7,600	7,600	5,800	5,800
FUND BALANCE (GAAP), end of year	\$ 256,229	\$ 207,912	\$ 273,763	\$ 204,261
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	7,600	7,600	5,800	5,800
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	7,600	7,600	5,800	5,800
FUND BALANCE, end of year	256,229	207,912	273,763	204,261
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(7,600)	(7,600)	(5,800)	(5,800)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 248,629	\$ 200,312	\$ 267,963	\$ 198,461

*As revised, 6/29/01

Internal Service Funds

Financial Summary - Capital Repair & Replacement Fund (620)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	151,980	151,981	151,981	151,981
Fines and Forfeitures	-	-	-	-
Interest	23,612	15,700	12,700	12,700
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	175,592	167,681	164,681	164,681
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	116,833	7,200	4,310	13,700
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	118,000	93,073	144,500
Total Expenditures	116,833	125,200	97,383	158,200
REVENUES OVER (UNDER) EXPENDITURES	58,759	42,481	67,298	6,481
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	58,759	42,481	67,298	6,481
FUND BALANCE (GAAP), beginning of year	439,775	498,534	498,534	565,832
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 498,534	\$ 541,015	\$ 565,832	\$ 572,313
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	498,534	541,015	565,832	572,313
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 498,534	\$ 541,015	\$ 565,832	\$ 572,313

Internal Service Funds

Financial Summary - Utilities Fund (621)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	266,336	264,645	266,340	268,089
Fines and Forfeitures	-	-	-	-
Interest	8,292	5,660	4,960	4,800
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	274,628	270,305	271,300	272,889
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	264,991	264,645	245,659	281,260
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	264,991	264,645	245,659	281,260
REVENUES OVER (UNDER) EXPENDITURES	9,637	5,660	25,641	(8,371)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	9,637	5,660	25,641	(8,371)
FUND BALANCE (GAAP), beginning of year	72,618	82,255	82,255	107,896
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 82,255	\$ 87,915	\$ 107,896	\$ 99,525
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	82,255	87,915	107,896	99,525
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 82,255	\$ 87,915	\$ 107,896	\$ 99,525

Trust Funds

Financial Summary - Non-Expendable Trust Funds Combined

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,840	1,060	966	966
Hospital Lease	-	-	-	-
Other	100	-	-	-
Total Revenues	1,940	1,060	966	966
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	1,784	1,500	1,550	1,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,784	1,500	1,550	1,000
REVENUES OVER (UNDER) EXPENDITURES	156	(440)	(584)	(34)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	156	(440)	(584)	(34)
FUND BALANCE (GAAP), beginning of year	39,460	39,616	39,616	39,116
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 39,616	\$ 39,176	\$ 39,032	\$ 39,082
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	37,170	37,170	37,170	37,170
Designated:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	37,170	37,170	37,170	37,170
FUND BALANCE, end of year	39,616	39,176	39,116	39,082
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(37,170)	(37,170)	(37,170)	(37,170)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,446	\$ 2,006	\$ 1,946	\$ 1,912

Trust Funds

Financial Summary - George Spencer Trust Fund (720)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,586	850	840	840
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,586	850	840	840
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	1,784	1,500	1,550	1,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,784	1,500	1,550	1,000
REVENUES OVER (UNDER) EXPENDITURES	(198)	(650)	(710)	(160)
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(198)	(650)	(710)	(160)
FUND BALANCE (GAAP), beginning of year	33,908	33,710	33,710	33,000
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 33,710	\$ 33,060	\$ 33,000	\$ 32,840
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	32,400	32,400	32,400	32,400
FUND BALANCE, end of year	33,710	33,060	33,000	32,840
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(32,400)	(32,400)	(32,400)	(32,400)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,310	\$ 660	\$ 600	\$ 440

Trust Funds

Financial Summary - Union Cemetery Trust Fund (721)

	2001 Actual	2002 Budget	2002 Projected	2003 Budget
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	254	210	126	126
Hospital Lease	-	-	-	-
Other	100	-	-	-
Total Revenues	354	210	126	126
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	354	210	210	126
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Proceeds of Capital Leases	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	354	210	210	126
FUND BALANCE (GAAP), beginning of year	5,552	5,906	5,906	6,116
Equity Transfer In	-	-	-	-
Equity Transfer Out	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 5,906	\$ 6,116	\$ 6,116	\$ 6,242
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:				
Retained Use Tax Reserved for Capital Project	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	4,770	4,770	4,770	4,770
FUND BALANCE, end of year	5,906	6,116	6,116	6,242
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(4,770)	(4,770)	(4,770)	(4,770)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,136	\$ 1,346	\$ 1,346	\$ 1,472