

# Fund Statements—

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

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

# Governmental Funds

## Fund Statement–All Governmental Funds Combined

(Excluding Capital Project Funds)

	<b>2006</b> <b>Actual</b>	<b>2007</b> <b>Budget</b>	<b>2007</b> <b>Projected</b>	<b>2008</b> <b>Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ 3,772,895	\$ 3,862,000	\$ 3,955,600	\$ 4,500,250
Assessments	155,931	136,703	152,410	133,429
Sales Taxes	26,612,435	28,002,250	26,743,220	26,845,220
Franchise Taxes	175,895	176,000	179,200	181,200
Licenses and Permits	476,771	445,870	407,864	411,511
Intergovernmental	5,338,568	5,247,802	4,640,951	4,741,293
Charges for Services	5,576,777	4,786,005	4,999,556	4,958,047
Fines and Forfeitures	-	-	-	-
Interest	980,556	605,364	886,210	727,862
Hospital Lease	1,528,104	1,566,306	1,566,918	1,606,091
Other *	587,309	520,097	629,595	577,125
<b>Total Revenues</b>	<b>45,205,241</b>	<b>45,348,397</b>	<b>44,161,524</b>	<b>44,682,028</b>
<b>EXPENDITURES:</b>				
Personal Services	19,676,912	21,473,478	20,431,728	21,534,962
Materials & Supplies	3,049,969	4,343,408	3,725,608	4,514,206
Dues Travel & Training	283,255	433,113	382,646	404,821
Utilities	579,681	668,572	607,804	700,738
Vehicle Expense	965,519	981,322	1,048,896	1,051,971
Equip & Bldg Maintenance	480,543	744,502	706,487	666,068
Contractual Services	11,750,978	15,794,665	11,248,996	17,420,053
Debt Service (Principal and Interest)	692,888	703,188	701,606	741,519
Other	2,426,681	3,552,484	2,320,136	4,647,877
Fixed Asset Additions	2,997,639	2,398,937	2,273,989	957,195
<b>Total Expenditures</b>	<b>42,904,065</b>	<b>51,093,669</b>	<b>43,447,896</b>	<b>52,639,410</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,301,176</b>	<b>(5,745,272)</b>	<b>713,628</b>	<b>(7,957,382)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	76,876	117,626	210,269	113,000
Transfer Out	(2,625,926)	(803,126)	(891,677)	(113,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	437,406	56,700	370,329	9,100
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,111,644)</b>	<b>(628,800)</b>	<b>(311,079)</b>	<b>9,100</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>189,532</b>	<b>(6,374,072)</b>	<b>402,549</b>	<b>(7,948,282)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>22,483,200</b>	<b>21,884,378</b>	<b># 21,884,378</b>	<b>22,286,927</b>
Less encumbrances, beginning of year	(2,569,486)	(1,781,132)	(1,781,132)	(1,781,132)
Add encumbrances, end of year	1,781,132	1,781,132	1,781,132	1,781,132
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 21,884,378</b>	<b>\$ 15,510,306</b>	<b>\$ 22,286,927</b>	<b>\$ 14,338,645</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	8,191	200,000	200,000	200,000
Prepaid Items/Security Deposits/Other Reserves	208,197	208,197	-	-
Debt Service/Restricted Assets	1,447,664	1,339,809	1,472,719	1,439,994
Prior Year Encumbrances	1,781,132	1,781,132	1,781,132	1,781,132
Designated:				
Capital Project and Other	750,000	750,000	750,000	250,000
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>4,195,184</b>	<b>4,279,138</b>	<b>4,203,851</b>	<b>3,671,126</b>
<b>FUND BALANCE, end of year</b>	<b>21,884,378</b>	<b>15,510,306</b>	<b>22,286,927</b>	<b>14,338,645</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(4,195,184)</b>	<b>(4,279,138)</b>	<b>(4,203,851)</b>	<b>(3,671,126)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 17,689,194</b>	<b>\$ 11,231,168</b>	<b>\$ 18,083,076</b>	<b>\$ 10,667,519</b>

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

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	2,678,509	2,744,000	2,808,500	3,324,350
Assessments	-	-	-	-
Sales Taxes	11,511,804	12,137,000	11,570,000	11,627,000
Franchise Taxes	175,895	176,000	179,200	181,200
Licenses and Permits	452,872	418,330	363,230	375,941
Intergovernmental	2,466,963	2,768,458	2,710,561	2,248,128
Charges for Services	3,446,654	3,340,865	3,412,746	3,353,487
Fines and Forfeitures	-	-	-	-
Interest	399,414	287,017	377,988	307,659
Hospital Lease	1,528,104	1,566,306	1,566,918	1,606,091
Other *	433,814	463,681	493,263	516,130
<b>Total Revenues</b>	<b>23,094,029</b>	<b>23,901,657</b>	<b>23,482,406</b>	<b>23,539,986</b>
<b>EXPENDITURES:</b>				
Personal Services	13,495,614	14,593,059	13,878,535	14,546,249
Materials & Supplies	1,119,685	1,287,636	1,145,894	1,236,416
Dues Travel & Training	171,222	266,637	245,182	226,456
Utilities	426,309	465,285	450,542	485,880
Vehicle Expense	471,468	372,697	421,857	404,046
Equip & Bldg Maintenance	153,242	196,465	179,900	191,336
Contractual Services	3,772,120	4,481,740	4,197,535	4,149,735
Debt Service (Principal and Interest)	414,915	414,465	414,465	413,215
Other	2,505,492	2,832,899	2,262,833	3,886,381
Fixed Asset Additions	588,209	767,494	686,846	273,836
<b>Total Expenditures</b>	<b>23,118,276</b>	<b>25,678,377</b>	<b>23,883,589</b>	<b>25,813,550</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(24,247)</b>	<b>(1,776,720)</b>	<b>(401,183)</b>	<b>(2,273,564)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	75,926	-	21,484	-
Transfer Out	(2,550,000)	(803,126)	(870,193)	(113,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	335,130	55,700	55,600	8,100
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,138,944)</b>	<b>(747,426)</b>	<b>(793,109)</b>	<b>(104,900)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,163,191)</b>	<b>(2,524,146)</b>	<b>(1,194,292)</b>	<b>(2,378,464)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>10,649,534</b>	<b>8,484,357</b>	<b>8,484,357</b>	<b>7,290,065</b>
Less encumbrances, beginning of year	(79,919)	(77,933)	(77,933)	(77,933)
Add encumbrances, end of year	77,933	77,933	77,933	77,933
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 8,484,357</b>	<b>\$ 5,960,211</b>	<b>\$ 7,290,065</b>	<b>\$ 4,911,601</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 8,191	\$ 200,000	\$ 200,000	200,000
Prepaid Items/Security Deposits/Other Reserves	208,197	208,197	-	-
Debt Service/Restricted Assets	329,681	325,000	325,000	325,000
Prior Year Encumbrances	77,933	77,933	77,933	77,933
Designated:				
Designated for Capital Projects	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>624,002</b>	<b>811,130</b>	<b>602,933</b>	<b>602,933</b>
<b>FUND BALANCE, end of year</b>	<b>8,484,357</b>	<b>5,960,211</b>	<b>7,290,065</b>	<b>4,911,601</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(624,002)</b>	<b>(811,130)</b>	<b>(602,933)</b>	<b>(602,933)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 7,860,355</b>	<b>\$ 5,149,081</b>	<b>\$ 6,687,132</b>	<b>\$ 4,308,668</b>
<b>Percent of expenditures</b>				

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

# Governmental Funds

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

	<u>Budget Basis</u> <u>Expenditures</u>	<u>Unreserved</u> <u>Undesignated</u> <u>Fund Balance</u>	<u>As a Percent of</u> <u>Expenditures</u>
1997	14,238,752	5,099,517	35.81%
1998	15,841,817	4,872,920	30.76%
1999	17,252,438	5,162,306	29.92%
2000	17,025,704	5,913,616	34.73%
2001	18,319,563	5,899,107	32.20%
2002	18,893,550	6,886,105	36.45%
2003	19,540,596	7,728,966	39.55%
2004	20,921,595	6,392,552	30.55%
2005	23,118,276	7,763,254	33.58%
2006	23,118,276	7,860,355	34.00%
2007 Projected	23,883,589	6,687,132	28.00%
2008 Projected	25,813,550	4,308,668	16.69%

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

Source: 1997 - 2006 Boone County Comprehensive Annual Financial Reports  
2007 Projected  
2008 Budget

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ 1,094,386	\$ 1,118,000	1,147,100	\$ 1,175,900
Assessments	-	-	-	-
Sales Taxes	12,006,214	12,607,000	12,071,500	12,101,500
Franchise Taxes	-	-	-	-
Licenses and Permits	14,971	17,000	15,000	15,000
Intergovernmental	1,421,087	2,079,987	1,499,108	2,076,315
Charges for Services	632,007	26,900	32,460	29,770
Fines and Forfeitures	-	-	-	-
Interest	360,239	224,280	265,927	243,960
Hospital Lease	-	-	-	-
Other	3,566	3,600	17,709	1,000
<b>Total Revenues</b>	<b>15,532,470</b>	<b>16,076,767</b>	<b>15,048,804</b>	<b>15,643,445</b>
<b>EXPENDITURES:</b>				
Personal Services	3,330,155	3,723,904	3,519,889	3,759,621
Materials & Supplies	1,807,668	2,861,644	2,422,400	3,101,150
Dues Travel & Training	29,730	38,200	22,134	40,854
Utilities	86,264	127,492	81,693	113,291
Vehicle Expense	486,731	595,700	614,684	633,400
Equip & Bldg Maintenance	246,034	432,370	431,422	359,124
Contractual Services	7,255,520	10,162,188	6,265,855	12,146,918
Debt Service (Principal and Interest)	-	-	-	-
Other	(159,503)	166,769	532	201,350
Fixed Asset Additions	820,896	861,906	912,567	279,746
<b>Total Expenditures</b>	<b>13,903,495</b>	<b>18,970,173</b>	<b>14,271,176</b>	<b>20,635,454</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,628,975</b>	<b>(2,893,406)</b>	<b>777,628</b>	<b>(4,992,009)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	102,276	1,000	306,986	1,000
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>102,276</b>	<b>1,000</b>	<b>306,986</b>	<b>1,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>1,731,251</b>	<b>(2,892,406)</b>	<b>1,084,614</b>	<b>(4,991,009)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>6,500,530</b>	<b>7,061,613</b>	<b>7,061,613</b>	<b>8,146,227</b>
Less encumbrances, beginning of year	(2,411,516)	(1,241,348)	(1,241,348)	(1,241,348)
Add encumbrances, end of year	1,241,348	1,241,348	1,241,348	1,241,348
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 7,061,613</b>	<b>\$ 4,169,207</b>	<b>\$ 8,146,227</b>	<b>\$ 3,155,218</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	-	-	-
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,241,348	1,241,348	1,241,348	1,241,348
Designated:				
Capital Project and Other	500,000	500,000	500,000	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>1,741,348</b>	<b>1,741,348</b>	<b>1,741,348</b>	<b>1,241,348</b>
<b>FUND BALANCE, end of year</b>	<b>7,061,613</b>	<b>4,169,207</b>	<b>8,146,227</b>	<b>3,155,218</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(1,741,348)</b>	<b>(1,741,348)</b>	<b>(1,741,348)</b>	<b>(1,241,348)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 5,320,265</b>	<b>\$ 2,427,859</b>	<b>\$ 6,404,879</b>	<b>\$ 1,913,870</b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	2,870,297	3,034,250	2,885,000	2,900,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	1,280	-
Charges for Services	-	300	300	-
Fines and Forfeitures	-	-	-	-
Interest	54,971	28,712	64,826	58,835
Hospital Lease	-	-	-	-
Other	7,610	-	-	-
<b>Total Revenues</b>	<b><u>2,932,878</u></b>	<b><u>3,063,262</u></b>	<b><u>2,951,406</u></b>	<b><u>2,958,835</u></b>
<b>EXPENDITURES:</b>				
Personal Services	1,984,297	2,186,030	2,133,783	2,242,640
Materials & Supplies	41,793	69,091	69,041	70,656
Dues Travel & Training	356	5,142	4,969	11,234
Utilities	54,923	60,895	60,339	86,067
Vehicle Expense	-	725	725	625
Equip & Bldg Maintenance	32,738	40,395	43,595	41,858
Contractual Services	39,259	300,608	135,182	332,710
Debt Service (Principal and Interest)	-	-	-	-
Other	18,217	25,797	19,500	47,835
Fixed Asset Additions	449,219	528,659	493,167	262,193
<b>Total Expenditures</b>	<b><u>2,620,802</u></b>	<b><u>3,217,342</u></b>	<b><u>2,960,301</u></b>	<b><u>3,095,818</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>312,076</b>	<b>(154,080)</b>	<b>(8,895)</b>	<b>(136,983)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>312,076</b>	<b>(154,080)</b>	<b>(8,895)</b>	<b>(136,983)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,047,439</b>	<b>1,632,771</b>	<b>1,632,771</b>	<b>1,623,876</b>
Less encumbrances, beginning of year	(34,051)	(307,307)	(307,307)	(307,307)
Add encumbrances, end of year	<u>307,307</u>	<u>307,307</u>	<u>307,307</u>	<u>307,307</u>
<b>FUND BALANCE (GAAP), end of year</b>	<b><u>\$ 1,632,771</u></b>	<b><u>\$ 1,478,691</u></b>	<b><u>\$ 1,623,876</u></b>	<b><u>\$ 1,486,893</u></b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	307,307	307,307	307,307	307,307
Designated:				
Capital Project and Other	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b><u>557,307</u></b>	<b><u>557,307</u></b>	<b><u>557,307</u></b>	<b><u>557,307</u></b>
<b>FUND BALANCE, end of year</b>	<b>1,632,771</b>	<b>1,478,691</b>	<b>1,623,876</b>	<b>1,486,893</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b><u>(557,307)</u></b>	<b><u>(557,307)</u></b>	<b><u>(557,307)</u></b>	<b><u>(557,307)</u></b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b><u>\$ 1,075,464</u></b>	<b><u>\$ 921,384</u></b>	<b><u>\$ 1,066,569</u></b>	<b><u>\$ 929,586</u></b>

# Governmental Funds

## Fund Statement-Law Enforcement Services Fund 290 (Major Fund) 2008 Budget

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

	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Inmate Housing Contract	Information System -Court	290
									Total
<b>REVENUES:</b>									
Taxes	\$ 2,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	58,835	-	-	-	-	-	-	-	58,835
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,958,835</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,958,835</b>
<b>EXPENDITURES:</b>									
Personal Services	-	1,090,636	653,774	278,732	219,498	-	-	-	2,242,640
Materials & Supplies	-	62,154	5,652	1,000	1,700	-	-	150	70,656
Dues Travel & Training	-	4,878	-	2,606	3,750	-	-	-	11,234
Utilities	-	41,832	-	1,920	18,039	19,176	-	5,100	86,067
Vehicle Expense	-	-	-	-	625	-	-	-	625
Equip & Bldg Maintenance	-	39,648	-	-	1,030	-	-	1,180	41,858
Contractual Services	-	800	25,405	-	59,365	19,140	228,000	-	332,710
Other	25,000	-	7,335	-	15,500	-	-	-	47,835
Fixed Asset Additions	-	230,543	-	-	1,700	4,950	-	25,000	262,193
<b>Total Expenditures</b>	<b>\$ 25,000</b>	<b>\$ 1,470,491</b>	<b>\$ 692,166</b>	<b>\$ 284,258</b>	<b>\$ 321,207</b>	<b>\$ 43,266</b>	<b>\$ 228,000</b>	<b>\$ 31,430</b>	<b>\$ 3,095,818</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>									<b>\$ (136,983)</b>

# Governmental Funds

## Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	224,120	224,000	216,720	216,720
Franchise Taxes	-	-	-	-
Licenses and Permits	8,928	10,540	29,634	20,570
Intergovernmental	1,450,518	399,357	430,002	416,850
Charges for Services	1,498,116	1,417,940	1,554,050	1,574,790
Fines and Forfeitures	-	-	-	-
Interest	143,641	63,005	156,412	114,638
Hospital Lease	-	-	-	-
Other	18,853	20,120	60,753	13,615
<b>Total Revenues</b>	<b><u>3,344,176</u></b>	<b><u>2,134,962</u></b>	<b><u>2,447,571</u></b>	<b><u>2,357,183</u></b>
<b>EXPENDITURES:</b>				
Personal Services	866,846	970,485	899,521	986,452
Materials & Supplies	80,823	125,037	88,273	105,984
Dues Travel & Training	81,947	123,134	110,361	126,277
Utilities	12,185	14,900	15,230	15,500
Vehicle Expense	7,320	12,200	11,630	13,900
Equip & Bldg Maintenance	48,529	75,272	51,570	73,750
Contractual Services	684,079	850,129	650,424	790,690
Debt Service (Principal and Interest)	-	-	-	-
Other	62,475	527,019	37,271	512,311
Fixed Asset Additions	1,139,315	240,878	181,409	141,420
<b>Total Expenditures</b>	<b><u>2,983,519</u></b>	<b><u>2,939,054</u></b>	<b><u>2,045,689</u></b>	<b><u>2,766,284</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>360,657</b>	<b>(804,092)</b>	<b>401,882</b>	<b>(409,101)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	103,826	103,245	-
Transfer Out	(13,867)	-	(21,484)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	7,743	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(13,867)</b>	<b>103,826</b>	<b>89,504</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>346,790</b>	<b>(700,266)</b>	<b>491,386</b>	<b>(409,101)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>3,130,320</b>	<b>3,587,654</b>	<b>3,587,654</b>	<b>4,079,040</b>
Less encumbrances, beginning of year	(44,000)	(154,544)	(154,544)	(154,544)
Add encumbrances, end of year	154,544	154,544	154,544	154,544
<b>FUND BALANCE (GAAP), end of year</b>	<b><u>\$ 3,587,654</u></b>	<b><u>\$ 2,887,388</u></b>	<b><u>\$ 4,079,040</u></b>	<b><u>\$ 3,669,939</u></b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	154,544	154,544	154,544	154,544
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b><u>154,544</u></b>	<b><u>154,544</u></b>	<b><u>154,544</u></b>	<b><u>154,544</u></b>
<b>FUND BALANCE, end of year</b>	<b>3,587,654</b>	<b>2,887,388</b>	<b>4,079,040</b>	<b>3,669,939</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b><u>(154,544)</u></b>	<b><u>(154,544)</u></b>	<b><u>(154,544)</u></b>	<b><u>(154,544)</u></b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b><u>\$ 3,433,110</u></b>	<b><u>\$ 2,732,844</u></b>	<b><u>\$ 3,924,496</u></b>	<b><u>\$ 3,515,395</u></b>



# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	221	62	242	242
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>221</u>	<u>62</u>	<u>242</u>	<u>242</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>221</b>	<b>(938)</b>	<b>242</b>	<b>242</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>221</b>	<b>(938)</b>	<b>242</b>	<b>242</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	4,378	4,599	4,599	4,841
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u><b>\$ 4,599</b></u>	<u><b>\$ 3,661</b></u>	<u><b>\$ 4,841</b></u>	<u><b>\$ 5,083</b></u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>4,599</b>	<b>3,661</b>	<b>4,841</b>	<b>5,083</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u><b>\$ 4,599</b></u>	<u><b>\$ 3,661</b></u>	<u><b>\$ 4,841</b></u>	<u><b>\$ 5,083</b></u>

# Governmental Funds

## Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	472,808	349,027	350,000	360,000
Charges for Services	752,201	772,000	789,000	810,000
Fines and Forfeitures	-	-	-	-
Interest	34,328	22,780	34,830	34,830
Hospital Lease	-	-	-	-
Other	16,557	10,000	40,738	12,000
<b>Total Revenues</b>	<b><u>1,275,894</u></b>	<b><u>1,153,807</u></b>	<b><u>1,214,568</u></b>	<b><u>1,216,830</u></b>
<b>EXPENDITURES:</b>				
Personal Services	726,920	825,597	756,171	828,614
Materials & Supplies	41,179	86,150	52,200	61,400
Dues Travel & Training	4,873	20,775	20,000	25,440
Utilities	5,466	7,000	7,000	7,000
Vehicle Expense	4,849	8,400	8,430	9,400
Equip & Bldg Maintenance	4,439	8,617	8,300	10,924
Contractual Services	177,067	279,694	202,197	202,294
Debt Service (Principal and Interest)	-	-	-	-
Other	1,029	74,600	3,000	69,600
Fixed Asset Additions	43,986	52,100	41,323	41,019
<b>Total Expenditures</b>	<b><u>1,009,808</u></b>	<b><u>1,362,933</u></b>	<b><u>1,098,621</u></b>	<b><u>1,255,691</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>266,086</b>	<b>(209,126)</b>	<b>115,947</b>	<b>(38,861)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	75	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>266,086</b>	<b>(209,126)</b>	<b>116,022</b>	<b>(38,861)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	1,055,433	1,328,961	1,328,961	1,444,983
Less encumbrances, beginning of year	-	(7,442)	(7,442)	(7,442)
Add encumbrances, end of year	7,442	7,442	7,442	7,442
<b>FUND BALANCE (GAAP), end of year</b>	<b><u>\$ 1,328,961</u></b>	<b><u>\$ 1,119,835</u></b>	<b><u>\$ 1,444,983</u></b>	<b><u>\$ 1,406,122</u></b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	7,442	7,442	7,442	7,442
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b><u>7,442</u></b>	<b><u>7,442</u></b>	<b><u>7,442</u></b>	<b><u>7,442</u></b>
<b>FUND BALANCE, end of year</b>	<b>1,328,961</b>	<b>1,119,835</b>	<b>1,444,983</b>	<b>1,406,122</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b><u>(7,442)</u></b>	<b><u>(7,442)</u></b>	<b><u>(7,442)</u></b>	<b><u>(7,442)</u></b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b><u>\$ 1,321,519</u></b>	<b><u>\$ 1,112,393</u></b>	<b><u>\$ 1,437,541</u></b>	<b><u>\$ 1,398,680</u></b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	224,120	224,000	216,720	216,720
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	24,679	11,100	27,300	16,600
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b><u>248,799</u></b>	<b><u>235,100</u></b>	<b><u>244,020</u></b>	<b><u>233,320</u></b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	38,926	62,000	40,000	62,000
Contractual Services	129,454	135,100	102,300	137,100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,068	33,000	32,000	-
<b>Total Expenditures</b>	<b><u>186,448</u></b>	<b><u>230,100</u></b>	<b><u>174,300</u></b>	<b><u>199,100</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>62,351</b>	<b>5,000</b>	<b>69,720</b>	<b>34,220</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>62,351</b>	<b>5,000</b>	<b>69,720</b>	<b>34,220</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>472,307</b>	<b>534,658</b>	<b>534,658</b>	<b>604,378</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b><u>\$ 534,658</u></b>	<b><u>\$ 539,658</u></b>	<b><u>\$ 604,378</u></b>	<b><u>\$ 638,598</u></b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>534,658</b>	<b>539,658</b>	<b>604,378</b>	<b>638,598</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b><u>\$ 534,658</u></b>	<b><u>\$ 539,658</u></b>	<b><u>\$ 604,378</u></b>	<b><u>\$ 638,598</u></b>

# Governmental Funds

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

	2006 <u>Actual</u>	2007 <u>Budget</u>	2007 <u>Projected</u>	2008 <u>Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	34,055	35,000	31,300	31,300
Fines and Forfeitures	-	-	-	-
Interest	501	130	462	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b><u>34,556</u></b>	<b><u>35,130</u></b>	<b><u>31,762</u></b>	<b><u>31,720</u></b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	36,464	38,900	31,926	38,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b><u>36,464</u></b>	<b><u>38,900</u></b>	<b><u>31,926</u></b>	<b><u>38,000</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,908)</b>	<b>(3,770)</b>	<b>(164)</b>	<b>(6,280)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(1,908)</b>	<b>(3,770)</b>	<b>(164)</b>	<b>(6,280)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>20,793</b>	<b>18,885</b>	<b>18,885</b>	<b>18,721</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b><u>\$ 18,885</u></b>	<b><u>\$ 15,115</u></b>	<b><u>\$ 18,721</u></b>	<b><u>\$ 12,441</u></b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>18,885</b>	<b>15,115</b>	<b>18,721</b>	<b>12,441</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b><u>\$ 18,885</u></b>	<b><u>\$ 15,115</u></b>	<b><u>\$ 18,721</u></b>	<b><u>\$ 12,441</u></b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,782	-	5,600	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>5,782</b>	<b>-</b>	<b>5,600</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,782</b>	<b>-</b>	<b>5,600</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>5,782</b>	<b>-</b>	<b>5,600</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>115,008</b>	<b>120,790</b>	<b>120,790</b>	<b>126,390</b>
Less encumbrances, beginning of year	(44,000)	(44,000)	(44,000)	(44,000)
Add encumbrances, end of year	44,000	44,000	44,000	44,000
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 120,790</b>	<b>\$ 120,790</b>	<b>\$ 126,390</b>	<b>\$ 126,390</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	44,000	44,000	44,000	44,000
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>44,000</b>	<b>44,000</b>	<b>44,000</b>	<b>44,000</b>
<b>FUND BALANCE, end of year</b>	<b>120,790</b>	<b>120,790</b>	<b>126,390</b>	<b>126,390</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(44,000)</b>	<b>(44,000)</b>	<b>(44,000)</b>	<b>(44,000)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 76,790</b>	<b>\$ 76,790</b>	<b>\$ 82,390</b>	<b>\$ 82,390</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,723	8,000	8,400	8,100
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	693	160	1,100	885
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>9,416</b>	<b>8,160</b>	<b>9,500</b>	<b>8,985</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	7,750	7,750	9,250
Dues Travel & Training	493	2,000	2,000	2,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	1,000	900
Debt Service (Principal and Interest)	-	-	-	-
Other	-	500	500	500
Fixed Asset Additions	-	3,000	3,000	4,000
<b>Total Expenditures</b>	<b>493</b>	<b>14,250</b>	<b>14,250</b>	<b>16,850</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>8,923</b>	<b>(6,090)</b>	<b>(4,750)</b>	<b>(7,865)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>8,923</b>	<b>(6,090)</b>	<b>(4,750)</b>	<b>(7,865)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>11,820</b>	<b>20,743</b>	<b>20,743</b>	<b>15,993</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 20,743</b>	<b>\$ 14,653</b>	<b>\$ 15,993</b>	<b>\$ 8,128</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>20,743</b>	<b>14,653</b>	<b>15,993</b>	<b>8,128</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 20,743</b>	<b>\$ 14,653</b>	<b>\$ 15,993</b>	<b>\$ 8,128</b>

# Governmental Funds

## Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	143,315	124,700	163,871	180,260
Fines and Forfeitures	-	-	-	-
Interest	11,022	8,648	11,502	11,502
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>154,337</b>	<b>133,348</b>	<b>175,373</b>	<b>191,762</b>
<b>EXPENDITURES:</b>				
Personal Services	2,853	1,959	1,959	1,959
Materials & Supplies	3,810	900	946	900
Dues Travel & Training	5,404	14,300	14,300	13,100
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	100,375	79,663	79,965	83,341
Debt Service (Principal and Interest)	-	-	-	-
Other	-	33,652	-	76,916
Fixed Asset Additions	6,328	5,633	3,381	15,546
<b>Total Expenditures</b>	<b>118,770</b>	<b>136,107</b>	<b>100,551</b>	<b>191,762</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>35,567</b>	<b>(2,759)</b>	<b>74,822</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(13,867)	-	(21,484)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(13,867)</b>	<b>-</b>	<b>(21,484)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>21,700</b>	<b>(2,759)</b>	<b>53,338</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>194,625</b>	<b>216,325</b>	<b>216,325</b>	<b>269,663</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 216,325</b>	<b>\$ 213,566</b>	<b>\$ 269,663</b>	<b>\$ 269,663</b>

# Governmental Funds

## Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	19,732	-	20,700	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>19,732</b>	<b>-</b>	<b>20,700</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	2,250	2,505	2,505	-
Contractual Services	34,480	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	157,995	(106)	113,995
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>36,730</b>	<b>160,500</b>	<b>2,399</b>	<b>113,995</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(16,998)</b>	<b>(160,500)</b>	<b>18,301</b>	<b>(113,995)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(16,998)</b>	<b>(160,500)</b>	<b>18,301</b>	<b>(113,995)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>394,838</b>	<b>406,013</b>	<b>406,013</b>	<b>424,314</b>
Less encumbrances, beginning of year	-	(28,173)	(28,173)	(28,173)
Add encumbrances, end of year	28,173	28,173	28,173	28,173
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 406,013</b>	<b>\$ 245,513</b>	<b>\$ 424,314</b>	<b>\$ 310,319</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	28,173	28,173	28,173	28,173
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>28,173</b>	<b>28,173</b>	<b>28,173</b>	<b>28,173</b>
<b>FUND BALANCE, end of year</b>	<b>406,013</b>	<b>245,513</b>	<b>424,314</b>	<b>310,319</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(28,173)</b>	<b>(28,173)</b>	<b>(28,173)</b>	<b>(28,173)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 377,840</b>	<b>\$ 217,340</b>	<b>\$ 396,141</b>	<b>\$ 282,146</b>



# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	27,313	9,000
Charges for Services	36,712	-	17,000	41,000
Fines and Forfeitures	-	-	-	-
Interest	3,189	-	5,150	5,150
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>39,901</b>	<b>-</b>	<b>49,463</b>	<b>55,150</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	14,800	14,800	12,800
Utilities	1,635	2,000	2,000	2,000
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	7,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	57,970	-	70,000
Fixed Asset Additions	2,458	10,030	10,030	7,500
<b>Total Expenditures</b>	<b>4,093</b>	<b>84,800</b>	<b>26,830</b>	<b>99,300</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>35,808</b>	<b>(84,800)</b>	<b>22,633</b>	<b>(44,150)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>35,808</b>	<b>(84,800)</b>	<b>22,633</b>	<b>(44,150)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>61,208</b>	<b>97,016</b>	<b>97,016</b>	<b>119,649</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 97,016</b>	<b>\$ 12,216</b>	<b>\$ 119,649</b>	<b>\$ 75,499</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>97,016</b>	<b>12,216</b>	<b>119,649</b>	<b>75,499</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 97,016</b>	<b>\$ 12,216</b>	<b>\$ 119,649</b>	<b>\$ 75,499</b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	903,168	2,510	12,329	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	996	-	270	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>904,164</u>	<u>2,510</u>	<u>12,599</u>	-
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	4,918	2,510	2,509	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	182	102	101	-
Fixed Asset Additions	1,012,298	-	-	-
<b>Total Expenditures</b>	<u>1,017,398</u>	<u>2,612</u>	<u>2,610</u>	-
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(113,234)</b>	<b>(102)</b>	<b>9,989</b>	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	103,826	103,245	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>103,826</u>	<u>103,245</u>	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(113,234)</b>	<b>103,724</b>	<b>113,234</b>	-
<b>FUND BALANCE (GAAP), beginning of year</b>	-	(113,234)	(113,234)	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ (113,234)</u>	<u>\$ (9,510)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>(113,234)</b>	<b>(9,510)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ (113,234)</u>	<u>\$ (9,510)</u>	<u>\$ -</u>	<u>\$ -</u>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	20,000	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	420	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>20,420</u>	<u>420</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	<b>20,420</b>	<b>420</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	-	-	<b>20,420</b>	<b>420</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	20,420
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,420</u>	<u>\$ 20,840</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	-	-	<b>20,420</b>	<b>20,840</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,420</u>	<u>\$ 20,840</u>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,535	-	6,000	5,300
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>5,535</b>	<b>-</b>	<b>6,000</b>	<b>5,300</b>
<b>EXPENDITURES:</b>				
Personal Services	2,613	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	482	700	500	700
Vehicle Expense	1,900	3,000	2,900	3,000
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	52	80	77	84
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	410	6,300	6,300	4,500
<b>Total Expenditures</b>	<b>5,457</b>	<b>10,080</b>	<b>9,777</b>	<b>8,284</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>78</b>	<b>(10,080)</b>	<b>(3,777)</b>	<b>(2,984)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	7,665	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>7,665</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>78</b>	<b>(10,080)</b>	<b>3,888</b>	<b>(2,984)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>111,008</b>	<b>111,086</b>	<b>111,086</b>	<b>114,974</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 111,086</b>	<b>\$ 101,006</b>	<b>\$ 114,974</b>	<b>\$ 111,990</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>111,086</b>	<b>101,006</b>	<b>114,974</b>	<b>111,990</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 111,086</b>	<b>\$ 101,006</b>	<b>\$ 114,974</b>	<b>\$ 111,990</b>

# Governmental Funds

## Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,700	10,000	8,915	10,000
Charges for Services	20,130	21,000	19,100	20,000
Fines and Forfeitures	-	-	-	-
Interest	362	250	500	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>31,192</b>	<b>31,250</b>	<b>28,515</b>	<b>30,500</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	37,200	31,250	24,250	30,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>37,200</b>	<b>31,250</b>	<b>24,250</b>	<b>30,500</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(6,008)</b>	<b>-</b>	<b>4,265</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(6,008)</b>	<b>-</b>	<b>4,265</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>17,082</b>	<b>11,074</b>	<b>11,074</b>	<b>15,339</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 11,074</b>	<b>\$ 11,074</b>	<b>\$ 15,339</b>	<b>\$ 15,339</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>11,074</b>	<b>11,074</b>	<b>15,339</b>	<b>15,339</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 11,074</b>	<b>\$ 11,074</b>	<b>\$ 15,339</b>	<b>\$ 15,339</b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	340	-	781	880
Hospital Lease	-	-	-	-
Other	150	8,500	18,500	-
<b>Total Revenues</b>	<b>490</b>	<b>8,500</b>	<b>19,281</b>	<b>880</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	829	3,693	3,693	950
Dues Travel & Training	520	800	600	800
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	92	92	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	5,695	5,695	-
<b>Total Expenditures</b>	<b>1,349</b>	<b>10,280</b>	<b>10,080</b>	<b>1,750</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(859)</b>	<b>(1,780)</b>	<b>9,201</b>	<b>(870)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(859)</b>	<b>(1,780)</b>	<b>9,201</b>	<b>(870)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>7,205</b>	<b>6,346</b>	<b>6,346</b>	<b>15,547</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 6,346</b>	<b>\$ 4,566</b>	<b>\$ 15,547</b>	<b>\$ 14,677</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>6,346</b>	<b>4,566</b>	<b>15,547</b>	<b>14,677</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 6,346</b>	<b>\$ 4,566</b>	<b>\$ 15,547</b>	<b>\$ 14,677</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	26,723	820	820	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	920	-	410	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>27,643</b>	<b>820</b>	<b>1,230</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	488	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	900	-	-	-
Contractual Services	2,550	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	24,185	820	820	-
<b>Total Expenditures</b>	<b>28,123</b>	<b>820</b>	<b>820</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(480)</b>	<b>-</b>	<b>410</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(480)</b>	<b>-</b>	<b>410</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,555</b>	<b>1,075</b>	<b>1,075</b>	<b>1,485</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,075</b>	<b>\$ 1,075</b>	<b>\$ 1,485</b>	<b>\$ 1,485</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>1,075</b>	<b>1,075</b>	<b>1,485</b>	<b>1,485</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,075</b>	<b>\$ 1,075</b>	<b>\$ 1,485</b>	<b>\$ 1,485</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	4,602	5,200	5,730	5,800
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,314	1,400	225	226
Contractual Services	5,025	3,850	2,600	2,600
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,941</b>	<b>10,450</b>	<b>8,555</b>	<b>8,626</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>39,059</b>	<b>39,550</b>	<b>41,445</b>	<b>41,374</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>39,059</b>	<b>39,550</b>	<b>41,445</b>	<b>41,374</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	26,212	65,726	65,726	107,171
Less encumbrances, beginning of year	-	(455)	(455)	(455)
Add encumbrances, end of year	455	455	455	455
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 65,726</b>	<b>\$ 105,276</b>	<b>\$ 107,171</b>	<b>\$ 148,545</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	455	455	455	455
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>455</b>
<b>FUND BALANCE, end of year</b>	<b>65,726</b>	<b>105,276</b>	<b>107,171</b>	<b>148,545</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(455)</b>	<b>(455)</b>	<b>(455)</b>	<b>(455)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 65,271</b>	<b>\$ 104,821</b>	<b>\$ 106,716</b>	<b>\$ 148,090</b>



# Governmental Funds

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

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Budget</u>	<u>2007</u> <u>Projected</u>	<u>2008</u> <u>Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	8,928	10,540	29,634	20,570
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	150	-	530	530
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>9,078</b>	<b>10,540</b>	<b>30,164</b>	<b>21,100</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,167	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	4,050	5,000	15,943	11,571
Debt Service (Principal and Interest)	-	-	-	-
Other	-	1,000	1,000	-
Fixed Asset Additions	30	3,600	3,600	-
<b>Total Expenditures</b>	<b>5,247</b>	<b>9,600</b>	<b>20,543</b>	<b>11,571</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,831</b>	<b>940</b>	<b>9,621</b>	<b>9,529</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>3,831</b>	<b>940</b>	<b>9,621</b>	<b>9,529</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,769</b>	<b>5,600</b>	<b>5,600</b>	<b>15,221</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 5,600</b>	<b>\$ 6,540</b>	<b>\$ 15,221</b>	<b>\$ 24,750</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>5,600</b>	<b>6,540</b>	<b>15,221</b>	<b>24,750</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 5,600</b>	<b>\$ 6,540</b>	<b>\$ 15,221</b>	<b>\$ 24,750</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	14,300	17,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	280	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>14,580</b>	<b>17,000</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>14,580</b>	<b>17,000</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>-</b>	<b>-</b>	<b>14,580</b>	<b>17,000</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,580</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,580</b>	<b>\$ 31,580</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	\$ -	-	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>-</b>	<b>-</b>	<b>14,580</b>	<b>31,580</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,580</b>	<b>\$ 31,580</b>

# Governmental Funds

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

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,070	5,000	4,800	4,800
Fines and Forfeitures	-	-	-	-
Interest	272	230	250	250
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>5,342</b>	<b>5,230</b>	<b>5,050</b>	<b>5,050</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	6,701	7,210	5,120	7,300
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>6,701</b>	<b>7,210</b>	<b>5,120</b>	<b>7,300</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,359)</b>	<b>(1,980)</b>	<b>(70)</b>	<b>(2,250)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(1,359)</b>	<b>(1,980)</b>	<b>(70)</b>	<b>(2,250)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>5,935</b>	<b>4,576</b>	<b>4,576</b>	<b>4,506</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 4,576</b>	<b>\$ 2,596</b>	<b>\$ 4,506</b>	<b>\$ 2,256</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>4,576</b>	<b>2,596</b>	<b>4,506</b>	<b>2,256</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 4,576</b>	<b>\$ 2,596</b>	<b>\$ 4,506</b>	<b>\$ 2,256</b>

# Governmental Funds

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

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,300	25,000	32,000	30,000
Fines and Forfeitures	-	-	-	-
Interest	1,306	1,315	852	848
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>22,606</b>	<b>26,315</b>	<b>32,852</b>	<b>30,848</b>
<b>EXPENDITURES:</b>				
Personal Services	40,879	23,414	27,847	27,976
Materials & Supplies	1,264	1,503	1,503	1,503
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	100	100
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	1,410
<b>Total Expenditures</b>	<b>42,143</b>	<b>25,017</b>	<b>29,450</b>	<b>30,989</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(19,537)</b>	<b>1,298</b>	<b>3,402</b>	<b>(141)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(19,537)</b>	<b>1,298</b>	<b>3,402</b>	<b>(141)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>37,889</b>	<b>18,352</b>	<b>18,352</b>	<b>21,754</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 18,352</b>	<b>\$ 19,650</b>	<b>\$ 21,754</b>	<b>\$ 21,613</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>18,352</b>	<b>19,650</b>	<b>21,754</b>	<b>21,613</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 18,352</b>	<b>\$ 19,650</b>	<b>\$ 21,754</b>	<b>\$ 21,613</b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,793	20,000	19,552	20,000
Fines and Forfeitures	-	-	-	-
Interest	395	600	709	709
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>20,188</u>	<u>20,600</u>	<u>20,261</u>	<u>20,709</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	1,000	1,000
Debt Service (Principal and Interest)	-	-	-	-
Other	19,946	19,000	19,000	19,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>19,946</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>242</b>	<b>600</b>	<b>261</b>	<b>709</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>242</b>	<b>600</b>	<b>261</b>	<b>709</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	207	449	449	710
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 449</u>	<u>\$ 1,049</u>	<u>\$ 710</u>	<u>\$ 1,419</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>449</b>	<b>1,049</b>	<b>710</b>	<b>1,419</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 449</u>	<u>\$ 1,049</u>	<u>\$ 710</u>	<u>\$ 1,419</u>

# Governmental Funds

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

	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>2008</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	140,541	100,000	129,000	120,000
Fines and Forfeitures	-	-	-	-
Interest	3,501	2,350	4,404	4,404
Hospital Lease	-	-	-	-
Other	96	120	115	115
<b>Total Revenues</b>	<b>144,138</b>	<b>102,470</b>	<b>133,519</b>	<b>124,519</b>
<b>EXPENDITURES:</b>				
Personal Services	93,581	119,515	113,544	127,903
Materials & Supplies	6,285	6,331	6,022	6,331
Dues Travel & Training	325	1,049	1,071	1,127
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	700	750	540	600
Contractual Services	-	250	250	250
Debt Service (Principal and Interest)	-	-	-	-
Other	3	50	20	50
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>100,894</b>	<b>127,945</b>	<b>121,447</b>	<b>136,261</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>43,244</b>	<b>(25,475)</b>	<b>12,072</b>	<b>(11,742)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>43,244</b>	<b>(25,475)</b>	<b>12,072</b>	<b>(11,742)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>39,608</b>	<b>82,852</b>	<b>82,852</b>	<b>94,924</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 82,852</b>	<b>\$ 57,377</b>	<b>\$ 94,924</b>	<b>\$ 83,182</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>82,852</b>	<b>57,377</b>	<b>94,924</b>	<b>83,182</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 82,852</b>	<b>\$ 57,377</b>	<b>\$ 94,924</b>	<b>\$ 83,182</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	724	555	758	723
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>724</b>	<b>555</b>	<b>758</b>	<b>723</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,753	1,900	1,900	1,900
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	13,250	-	12,150
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,753</b>	<b>15,150</b>	<b>1,900</b>	<b>14,050</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,029)</b>	<b>(14,595)</b>	<b>(1,142)</b>	<b>(13,327)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(1,029)</b>	<b>(14,595)</b>	<b>(1,142)</b>	<b>(13,327)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>15,919</b>	<b>14,890</b>	<b>14,890</b>	<b>13,748</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 14,890</b>	<b>\$ 295</b>	<b>\$ 13,748</b>	<b>\$ 421</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>14,890</b>	<b>295</b>	<b>13,748</b>	<b>421</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 14,890</b>	<b>\$ 295</b>	<b>\$ 13,748</b>	<b>\$ 421</b>

# Governmental Funds

## Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	139,369	126,500	124,037	105,430
Fines and Forfeitures	-	-	-	-
Interest	19,094	11,600	21,930	19,670
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>158,463</b>	<b>138,100</b>	<b>145,967</b>	<b>125,100</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	10,594	11,900	9,500	20,900
Dues Travel & Training	15,604	16,510	14,180	16,910
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	105,274	192,500	107,500	187,500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	140,000	(21,420)	120,000
Fixed Asset Additions	29,444	119,500	74,207	47,320
<b>Total Expenditures</b>	<b>160,916</b>	<b>480,410</b>	<b>183,967</b>	<b>392,630</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,453)</b>	<b>(342,310)</b>	<b>(38,000)</b>	<b>(267,530)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	3	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(2,453)</b>	<b>(342,310)</b>	<b>(37,997)</b>	<b>(267,530)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>358,794</b>	<b>426,341</b>	<b>426,341</b>	<b>388,344</b>
Less encumbrances, beginning of year	-	(70,000)	(70,000)	(70,000)
Add encumbrances, end of year	70,000	70,000	70,000	70,000
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 426,341</b>	<b>\$ 84,031</b>	<b>\$ 388,344</b>	<b>\$ 120,814</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	70,000	70,000	70,000	70,000
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>FUND BALANCE, end of year</b>	<b>426,341</b>	<b>84,031</b>	<b>388,344</b>	<b>120,814</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 356,341</b>	<b>\$ 14,031</b>	<b>\$ 318,344</b>	<b>\$ 50,814</b>



# Governmental Funds

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

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	27,258	29,000	22,225	29,750
Charges for Services	93,553	95,240	94,000	95,000
Fines and Forfeitures	-	-	-	-
Interest	4,025	2,150	4,200	4,450
Hospital Lease	-	-	-	-
Other	2,050	1,500	1,400	1,500
<b>Total Revenues</b>	<b>126,886</b>	<b>127,890</b>	<b>121,825</b>	<b>130,700</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	1,057	850	700	800
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	122,936	130,900	130,750	135,150
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>123,993</b>	<b>131,750</b>	<b>131,450</b>	<b>135,950</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,893</b>	<b>(3,860)</b>	<b>(9,625)</b>	<b>(5,250)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>2,893</b>	<b>(3,860)</b>	<b>(9,625)</b>	<b>(5,250)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>68,457</b>	<b>71,350</b>	<b>71,350</b>	<b>61,725</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 71,350</b>	<b>\$ 67,490</b>	<b>\$ 61,725</b>	<b>\$ 56,475</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>71,350</b>	<b>67,490</b>	<b>61,725</b>	<b>56,475</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 71,350</b>	<b>\$ 67,490</b>	<b>\$ 61,725</b>	<b>\$ 56,475</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	23,585	22,500	25,090	28,000
Fines and Forfeitures	-	-	-	-
Interest	4,015	700	4,752	4,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>27,600</b>	<b>23,200</b>	<b>29,842</b>	<b>32,500</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	2,557	3,450	3,450	3,950
Dues Travel & Training	3,420	6,040	5,640	7,700
Utilities	-	-	-	-
Vehicle Expense	571	800	300	1,500
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	171	1,650	1,650	4,650
Debt Service (Principal and Interest)	-	-	-	-
Other	4,851	3,250	3,250	4,250
Fixed Asset Additions	519	1,200	1,053	125
<b>Total Expenditures</b>	<b>12,089</b>	<b>16,390</b>	<b>15,343</b>	<b>22,175</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>15,511</b>	<b>6,810</b>	<b>14,499</b>	<b>10,325</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>15,511</b>	<b>6,810</b>	<b>14,499</b>	<b>10,325</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>71,299</b>	<b>91,284</b>	<b>91,284</b>	<b>105,783</b>
Less encumbrances, beginning of year	-	(4,474)	(4,474)	(4,474)
Add encumbrances, end of year	4,474	4,474	4,474	4,474
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 91,284</b>	<b>\$ 98,094</b>	<b>\$ 105,783</b>	<b>\$ 116,108</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	4,474	4,474	4,474	4,474
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>4,474</b>	<b>4,474</b>	<b>4,474</b>	<b>4,474</b>
<b>FUND BALANCE, end of year</b>	<b>91,284</b>	<b>98,094</b>	<b>105,783</b>	<b>116,108</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(4,474)</b>	<b>(4,474)</b>	<b>(4,474)</b>	<b>(4,474)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 95,758</b>	<b>\$ 102,568</b>	<b>\$ 110,257</b>	<b>\$ 120,582</b>

# Governmental Funds

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

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	1,138	-	-	-
Charges for Services	18,492	21,000	21,000	22,000
Fines and Forfeitures	-	-	-	-
Interest	1,859	375	2,480	1,825
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>21,489</b>	<b>21,375</b>	<b>23,480</b>	<b>23,825</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	7,842	-	-	-
Dues Travel & Training	4,487	6,500	6,500	6,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,645	5,000	5,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	1,589	-	-	20,000
<b>Total Expenditures</b>	<b>16,563</b>	<b>11,500</b>	<b>11,500</b>	<b>31,500</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,926</b>	<b>9,875</b>	<b>11,980</b>	<b>(7,675)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>4,926</b>	<b>9,875</b>	<b>11,980</b>	<b>(7,675)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>36,971</b>	<b>41,897</b>	<b>41,897</b>	<b>53,877</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 41,897</b>	<b>\$ 51,772</b>	<b>\$ 53,877</b>	<b>\$ 46,202</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>41,897</b>	<b>51,772</b>	<b>53,877</b>	<b>46,202</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 41,897</b>	<b>\$ 51,772</b>	<b>\$ 53,877</b>	<b>\$ 46,202</b>

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	155,931	136,703	152,410	133,429
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	22,291	2,350	21,057	2,770
Hospital Lease	-	-	-	-
Other	123,466	32,696	57,870	46,380
<b>Total Revenues</b>	<b><u>301,688</u></b>	<b><u>171,749</u></b>	<b><u>231,337</u></b>	<b><u>182,579</u></b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	277,973	288,723	287,141	328,304
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b><u>277,973</u></b>	<b><u>288,723</u></b>	<b><u>287,141</u></b>	<b><u>328,304</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>23,715</b>	<b>(116,974)</b>	<b>(55,804)</b>	<b>(145,725)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	950	13,800	85,540	113,000
Transfer Out	(62,059)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>(61,109)</u></b>	<b><u>13,800</u></b>	<b><u>85,540</u></b>	<b><u>113,000</u></b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(37,394)</b>	<b>(103,174)</b>	<b>29,736</b>	<b>(32,725)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,155,377</b>	<b>1,117,983</b>	<b>1,117,983</b>	<b>1,147,719</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b><u>\$ 1,117,983</u></b>	<b><u>\$ 1,014,809</u></b>	<b><u>\$ 1,147,719</u></b>	<b><u>\$ 1,114,994</u></b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	1,117,983	1,014,809	1,147,719	1,114,994
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b><u>1,117,983</u></b>	<b><u>1,014,809</u></b>	<b><u>1,147,719</u></b>	<b><u>1,114,994</u></b>
<b>FUND BALANCE, end of year</b>	<b><u>1,117,983</u></b>	<b><u>1,014,809</u></b>	<b><u>1,147,719</u></b>	<b><u>1,114,994</u></b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b><u>(1,117,983)</u></b>	<b><u>(1,014,809)</u></b>	<b><u>(1,147,719)</u></b>	<b><u>(1,114,994)</u></b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	-	-
<b>FUND BALANCE (GAAP), beginning of year</b>	524,000	524,000	524,000	524,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	524,000	524,000	524,000	524,000
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
<b>FUND BALANCE, end of year</b>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Governmental Funds

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

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	10,206	-	10,280	-
Hospital Lease	-	-	-	-
Other	123,466	32,696	57,870	46,380
<b>Total Revenues</b>	<b>133,672</b>	<b>32,696</b>	<b>68,150</b>	<b>46,380</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	119,102	119,592	119,090	163,485
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>119,102</b>	<b>119,592</b>	<b>119,090</b>	<b>163,485</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>14,570</b>	<b>(86,896)</b>	<b>(50,940)</b>	<b>(117,105)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	10,000	81,740	113,000
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>10,000</b>	<b>81,740</b>	<b>113,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>14,570</b>	<b>(76,896)</b>	<b>30,800</b>	<b>(4,105)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>260,437</b>	<b>275,007</b>	<b>275,007</b>	<b>305,807</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 275,007</b>	<b>\$ 198,111</b>	<b>\$ 305,807</b>	<b>\$ 301,702</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	275,007	198,111	305,807	301,702
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>275,007</b>	<b>198,111</b>	<b>305,807</b>	<b>301,702</b>
<b>FUND BALANCE, end of year</b>	<b>275,007</b>	<b>198,111</b>	<b>305,807</b>	<b>301,702</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(275,007)</b>	<b>(198,111)</b>	<b>(305,807)</b>	<b>(301,702)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Governmental Funds

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

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,363	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>1,363</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,363</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(46,681)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(46,681)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(45,318)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>45,318</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	548	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>548</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	15,487	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>15,487</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(14,939)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(15,378)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(15,378)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(30,317)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	30,317	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	-	-	-	-
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.



# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	35,002	35,839	40,975	35,248
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,343	250	1,050	230
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>36,345</u>	<u>36,089</u>	<u>42,025</u>	<u>35,478</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	44,928	43,383	43,177	46,502
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>44,928</u>	<u>43,383</u>	<u>43,177</u>	<u>46,502</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(8,583)</b>	<b>(7,294)</b>	<b>(1,152)</b>	<b>(11,024)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(8,583)</b>	<b>(7,294)</b>	<b>(1,152)</b>	<b>(11,024)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	63,333	54,750	54,750	53,598
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 54,750</u>	<u>\$ 47,456</u>	<u>\$ 53,598</u>	<u>\$ 42,574</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	54,750	47,456	53,598	42,574
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>54,750</u>	<u>47,456</u>	<u>53,598</u>	<u>42,574</u>
<b>FUND BALANCE, end of year</b>	<u>54,750</u>	<u>47,456</u>	<u>53,598</u>	<u>42,574</u>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(54,750)</u>	<u>(47,456)</u>	<u>(53,598)</u>	<u>(42,574)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	31,811	31,347	36,780	29,727
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,930	500	2,226	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>33,741</u>	<u>31,847</u>	<u>39,006</u>	<u>30,277</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	37,885	36,583	36,332	35,015
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>37,885</u>	<u>36,583</u>	<u>36,332</u>	<u>35,015</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(4,144)</b>	<b>(4,736)</b>	<b>2,674</b>	<b>(4,738)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(4,144)</b>	<b>(4,736)</b>	<b>2,674</b>	<b>(4,738)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	68,093	63,949	63,949	66,623
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 63,949</u>	<u>\$ 59,213</u>	<u>\$ 66,623</u>	<u>\$ 61,885</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	63,949	59,213	66,623	61,885
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>63,949</u>	<u>59,213</u>	<u>66,623</u>	<u>61,885</u>
<b>FUND BALANCE, end of year</b>	<b>63,949</b>	<b>59,213</b>	<b>66,623</b>	<b>61,885</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(63,949)</u>	<u>(59,213)</u>	<u>(66,623)</u>	<u>(61,885)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	24,967	19,893	22,235	19,893
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,191	250	1,227	300
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>26,158</u>	<u>20,143</u>	<u>23,462</u>	<u>20,193</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	23,190	24,452	24,202	24,386
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>23,190</u>	<u>24,452</u>	<u>24,202</u>	<u>24,386</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,968</b>	<b>(4,309)</b>	<b>(740)</b>	<b>(4,193)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>2,968</b>	<b>(4,309)</b>	<b>(740)</b>	<b>(4,193)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	36,106	39,074	39,074	38,334
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 39,074</u>	<u>\$ 34,765</u>	<u>\$ 38,334</u>	<u>\$ 34,141</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	39,074	34,765	38,334	34,141
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>39,074</u>	<u>34,765</u>	<u>38,334</u>	<u>34,141</u>
<b>FUND BALANCE, end of year</b>	<b>39,074</b>	<b>34,765</b>	<b>38,334</b>	<b>34,141</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(39,074)</u>	<u>(34,765)</u>	<u>(38,334)</u>	<u>(34,141)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	42,178	27,871	30,011	26,217
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,595	1,250	6,086	1,660
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>47,773</u>	<u>29,121</u>	<u>36,097</u>	<u>27,877</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	37,381	37,631	37,391	36,543
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>37,381</u>	<u>37,631</u>	<u>37,391</u>	<u>36,543</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>10,392</b>	<b>(8,510)</b>	<b>(1,294)</b>	<b>(8,666)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>10,392</b>	<b>(8,510)</b>	<b>(1,294)</b>	<b>(8,666)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	127,773	138,165	138,165	136,871
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 138,165</u>	<u>\$ 129,655</u>	<u>\$ 136,871</u>	<u>\$ 128,205</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	138,165	129,655	136,871	128,205
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>138,165</u>	<u>129,655</u>	<u>136,871</u>	<u>128,205</u>
<b>FUND BALANCE, end of year</b>	<b>138,165</b>	<b>129,655</b>	<b>136,871</b>	<b>128,205</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(138,165)</u>	<u>(129,655)</u>	<u>(136,871)</u>	<u>(128,205)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	21,973	21,753	22,409	22,344
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	115	100	188	30
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>22,088</u>	<u>21,853</u>	<u>22,597</u>	<u>22,374</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	27,082	26,949	22,373
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>27,082</u>	<u>26,949</u>	<u>22,373</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>22,088</b>	<b>(5,229)</b>	<b>(4,352)</b>	<b>1</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	950	3,800	3,800	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>950</u>	<u>3,800</u>	<u>3,800</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>23,038</b>	<b>(1,429)</b>	<b>(552)</b>	<b>1</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	23,038	23,038	22,486
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 23,038</u>	<u>\$ 21,609</u>	<u>\$ 22,486</u>	<u>\$ 22,487</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	23,038	21,609	22,486	22,487
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>23,038</u>	<u>21,609</u>	<u>22,486</u>	<u>22,487</u>
<b>FUND BALANCE, end of year</b>	<b>23,038</b>	<b>21,609</b>	<b>22,486</b>	<b>22,487</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(23,038)</u>	<u>(21,609)</u>	<u>(22,486)</u>	<u>(22,487)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Internal Service Funds

## Fund Statement-All Internal Service Funds Combined

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	3,900	-	-	-
Charges for Services	4,452,248	4,530,764	4,482,229	4,565,899
Fines and Forfeitures	-	-	-	-
Interest	228,082	143,447	304,858	289,415
Hospital Lease	-	-	-	-
Other	396,783	-	18,838	10,000
<b>Total Revenues</b>	<b>5,081,013</b>	<b>4,674,211</b>	<b>4,805,925</b>	<b>4,865,314</b>
<b>EXPENDITURES:</b>				
Personal Services	564,850	596,410	573,443	606,007
Materials & Supplies	49,848	52,175	50,114	54,244
Dues Travel & Training	1,304	3,535	2,740	2,200
Utilities	351,300	373,028	360,248	383,131
Vehicle Expense	10,980	14,324	16,346	21,554
Equip & Bldg Maintenance	287,425	588,309	2,149,278	345,125
Contractual Services	2,250,352	2,749,122	2,635,280	2,798,539
Debt Service (Principal and Interest)	-	-	-	-
Other	(2,408)	17,623	59	291,500
Fixed Asset Additions	3,416	36,430	25,516	3,500
<b>Total Expenditures</b>	<b>3,517,067</b>	<b>4,430,956</b>	<b>5,813,024</b>	<b>4,505,800</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,563,946</b>	<b>243,255</b>	<b>(1,007,099)</b>	<b>359,514</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	1,584,814	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,584,814</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,563,946</b>	<b>243,255</b>	<b>577,715</b>	<b>359,514</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>2,420,704</b>	<b>3,994,660</b>	<b>3,994,660</b>	<b>4,572,375</b>
Less encumbrances, beginning of year	(2,408)	(1,529)	(1,529)	(1,529)
Add encumbrances, end of year	1,529	1,529	1,529	1,529
Proprietary fund adjustment to full accrual	10,889	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 3,994,660</b>	<b>\$ 4,237,915</b>	<b>\$ 4,572,375</b>	<b>\$ 4,931,889</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	-	-	-	-
Prepaid Items/Security Deposits/Other Reserves	-	-	205,384	205,384
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,529	1,529	1,529	1,529
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>1,529</b>	<b>1,529</b>	<b>206,913</b>	<b>206,913</b>
<b>FUND BALANCE, end of year</b>	<b>3,994,660</b>	<b>4,237,915</b>	<b>4,572,375</b>	<b>4,931,889</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(1,529)</b>	<b>(1,529)</b>	<b>(206,913)</b>	<b>(206,913)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 3,993,131</b>	<b>\$ 4,236,386</b>	<b>\$ 4,365,462</b>	<b>\$ 4,724,976</b>
* Accrued Compensated Absences	(17,657)			
Change in Accrued Compensated Absences	-			
Capital Assets	30,769			
Depreciation	(2,223)			
	<u>10,889</u>			

# Internal Service Funds

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

	<b>2006</b> <b>Actual</b>	<b>2007</b> <b>Budget</b>	<b>2007</b> <b>Projected</b>	<b>2008</b> <b>Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,297,828	2,323,675	2,275,667	2,293,000
Fines and Forfeitures	-	-	-	-
Interest	110,917	73,291	152,558	155,770
Hospital Lease	-	-	-	-
Other	72,642	-	11,480	10,000
<b>Total Revenues</b>	<b>2,481,387</b>	<b>2,396,966</b>	<b>2,439,705</b>	<b>2,458,770</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,943,161	2,116,077	1,899,400	2,174,540
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	263,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,943,161</b>	<b>2,116,077</b>	<b>1,899,400</b>	<b>2,437,540</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>538,226</b>	<b>280,889</b>	<b>540,305</b>	<b>21,230</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>538,226</b>	<b>280,889</b>	<b>540,305</b>	<b>21,230</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,038,284</b>	<b>1,576,510</b>	<b>1,576,510</b>	<b>2,116,815</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,576,510</b>	<b>\$ 1,857,399</b>	<b>\$ 2,116,815</b>	<b>\$ 2,138,045</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>1,576,510</b>	<b>1,857,399</b>	<b>2,116,815</b>	<b>2,138,045</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,576,510</b>	<b>\$ 1,857,399</b>	<b>\$ 2,116,815</b>	<b>\$ 2,138,045</b>

# Internal Service Funds

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

	<b>2006</b> <b>Actual</b>	<b>2007</b> <b>Budget</b>	<b>2007</b> <b>Projected</b>	<b>2008</b> <b>Budget</b>
<b>REVENUES:</b>				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	176,032	190,469	188,160	189,900
Fines and Forfeitures	-	-	-	-
Interest	5,650	4,066	8,000	8,160
Hospital Lease	-	-	-	-
Other	5,210	-	-	-
<b>Total Revenues</b>	<b>186,892</b>	<b>194,535</b>	<b>196,160</b>	<b>198,060</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	177,820	193,902	188,600	210,200
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>177,820</b>	<b>193,902</b>	<b>188,600</b>	<b>210,200</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>9,072</b>	<b>633</b>	<b>7,560</b>	<b>(12,140)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>9,072</b>	<b>633</b>	<b>7,560</b>	<b>(12,140)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>49,104</b>	<b>58,176</b>	<b>58,176</b>	<b>65,736</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 58,176</b>	<b>\$ 58,809</b>	<b>\$ 65,736</b>	<b>\$ 53,596</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>58,176</b>	<b>58,809</b>	<b>65,736</b>	<b>53,596</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 58,176</b>	<b>\$ 58,809</b>	<b>\$ 65,736</b>	<b>\$ 53,596</b>



# Internal Service Funds

## Fund Statement–Self-Insured Workers’ Compensation Fund 602

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	512,563	529,158	529,522	556,240
Fines and Forfeitures	-	-	-	-
Interest	32,287	19,200	44,990	40,480
Hospital Lease	-	-	-	-
Other	-	-	7,308	-
<b>Total Revenues</b>	<b>544,850</b>	<b>548,358</b>	<b>581,820</b>	<b>596,720</b>
<b>EXPENDITURES:</b>				
Personal Services	845	13,318	541	13,318
Materials & Supplies	1,729	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	108,259	354,480	462,700	381,400
Debt Service (Principal and Interest)	-	-	-	-
Other	-	100	59	10,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>110,833</b>	<b>367,898</b>	<b>463,300</b>	<b>404,718</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>434,017</b>	<b>180,460</b>	<b>118,520</b>	<b>192,002</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>434,017</b>	<b>180,460</b>	<b>118,520</b>	<b>192,002</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>100,570</b>	<b>534,587</b>	<b>534,587</b>	<b>653,107</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 534,587</b>	<b>\$ 715,047</b>	<b>\$ 653,107</b>	<b>\$ 845,109</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	205,384	205,384
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>205,384</b>	<b>205,384</b>
<b>FUND BALANCE, end of year</b>	<b>534,587</b>	<b>715,047</b>	<b>653,107</b>	<b>845,109</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>(205,384)</b>	<b>(205,384)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 534,587</b>	<b>\$ 715,047</b>	<b>\$ 447,723</b>	<b>\$ 639,725</b>

# Internal Service Funds

## Fund Statement-Facilities & Grounds Maintenance Fund 610

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	943,405	943,409	944,396	994,135
Fines and Forfeitures	-	-	-	-
Interest	17,583	10,310	19,730	17,745
Hospital Lease	-	-	-	-
Other	105	-	50	-
<b>Total Revenues</b>	<b>961,093</b>	<b>953,719</b>	<b>964,176</b>	<b>1,011,880</b>
<b>EXPENDITURES:</b>				
Personal Services	564,005	583,092	572,902	592,689
Materials & Supplies	48,119	52,175	50,114	54,244
Dues Travel & Training	1,304	3,535	2,740	2,200
Utilities	11,767	12,927	12,859	13,407
Vehicle Expense	10,980	14,324	16,346	21,554
Equip & Bldg Maintenance	245,500	233,309	219,471	273,125
Contractual Services	18,637	36,163	38,180	32,399
Debt Service (Principal and Interest)	-	-	-	-
Other	(2,408)	17,523	-	18,500
Fixed Asset Additions	3,416	36,430	25,516	3,500
<b>Total Expenditures</b>	<b>901,320</b>	<b>989,478</b>	<b>938,128</b>	<b>1,011,618</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>59,773</b>	<b>(35,759)</b>	<b>26,048</b>	<b>262</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>59,773</b>	<b>(35,759)</b>	<b>26,048</b>	<b>262</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>220,221</b>	<b>290,004</b>	<b>290,004</b>	<b>316,052</b>
Less encumbrances, beginning of year	(2,408)	(1,529)	(1,529)	(1,529)
Add encumbrances, end of year	1,529	1,529	1,529	1,529
Proprietary fund adjustment to full accrual	10,889 *	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 290,004</b>	<b>\$ 254,245</b>	<b>\$ 316,052</b>	<b>\$ 316,314</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,529	1,529	1,529	1,529
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>1,529</b>	<b>1,529</b>	<b>1,529</b>	<b>1,529</b>
<b>FUND BALANCE, end of year</b>	<b>290,004</b>	<b>254,245</b>	<b>316,052</b>	<b>316,314</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(1,529)</b>	<b>(1,529)</b>	<b>(1,529)</b>	<b>(1,529)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 288,475</b>	<b>\$ 252,716</b>	<b>\$ 314,523</b>	<b>\$ 314,785</b>
* Accrued Compensated Absences - ending (17,657)				
Capital Assets	30,769			
Depreciation	(2,223)			
	<u>10,889</u>			

# Internal Service Funds

## Fund Statement—Capital Repair & Replacement Fund 620

	2006 <u>Actual</u>	2007 <u>Budget</u>	2007 <u>Projected</u>	2008 <u>Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	3,900	-	-	-
Charges for Services	183,952	183,952	184,374	182,769
Fines and Forfeitures	-	-	-	-
Interest	50,709	29,400	67,600	56,400
Hospital Lease	-	-	-	-
Other	318,826	-	-	-
<b>Total Revenues</b>	<b>557,387</b>	<b>213,352</b>	<b>251,974</b>	<b>239,169</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	41,925	355,000	1,929,807	72,000
Contractual Services	2,475	48,500	46,400	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>44,400</b>	<b>403,500</b>	<b>1,976,207</b>	<b>72,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>512,987</b>	<b>(190,148)</b>	<b>(1,724,233)</b>	<b>167,169</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	1,584,814	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,584,814</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>512,987</b>	<b>(190,148)</b>	<b>(139,419)</b>	<b>167,169</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>898,803</b>	<b>1,411,790</b>	<b>1,411,790</b>	<b>1,272,371</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,411,790</b>	<b>\$ 1,221,642</b>	<b>\$ 1,272,371</b>	<b>\$ 1,439,540</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>1,411,790</b>	<b>1,221,642</b>	<b>1,272,371</b>	<b>1,439,540</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,411,790</b>	<b>\$ 1,221,642</b>	<b>\$ 1,272,371</b>	<b>\$ 1,439,540</b>

# Internal Service Funds

## Fund Statement–Utility Fund 621

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	338,468	360,101	360,110	349,855
Fines and Forfeitures	-	-	-	-
Interest	10,936	7,180	11,980	10,860
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>349,404</b>	<b>367,281</b>	<b>372,090</b>	<b>360,715</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	339,533	360,101	347,389	369,724
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>339,533</b>	<b>360,101</b>	<b>347,389</b>	<b>369,724</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>9,871</b>	<b>7,180</b>	<b>24,701</b>	<b>(9,009)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>9,871</b>	<b>7,180</b>	<b>24,701</b>	<b>(9,009)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>113,722</b>	<b>123,593</b>	<b>123,593</b>	<b>148,294</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 123,593</b>	<b>\$ 130,773</b>	<b>\$ 148,294</b>	<b>\$ 139,285</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>123,593</b>	<b>130,773</b>	<b>148,294</b>	<b>139,285</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 123,593</b>	<b>\$ 130,773</b>	<b>\$ 148,294</b>	<b>\$ 139,285</b>

# Trust Funds

## Fund Statement—Private Purpose Trust Funds Combined

	2006 Actual	2007 Budget	2007 Projected	2008 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,993	1,455	3,065	2,965
Hospital Lease	-	-	-	-
Other	-	1,200	79,128	150
<b>Total Revenues</b>	<b>1,993</b>	<b>2,655</b>	<b>82,193</b>	<b>3,115</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,200	1,000	3,500
Debt Service (Principal and Interest)	-	-	-	-
Other	1,300	1,200	1,493	1,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,300</b>	<b>2,400</b>	<b>2,493</b>	<b>5,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>693</b>	<b>255</b>	<b>79,700</b>	<b>(1,885)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>693</b>	<b>255</b>	<b>79,700</b>	<b>(1,885)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>40,500</b>	<b>41,193</b>	<b>41,193</b>	<b>120,893</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 41,193</b>	<b>\$ 41,448</b>	<b>\$ 120,893</b>	<b>\$ 119,008</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	37,271	37,271	37,271	37,271
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>37,271</b>	<b>37,271</b>	<b>37,271</b>	<b>37,271</b>
<b>FUND BALANCE, end of year</b>	<b>41,193</b>	<b>41,448</b>	<b>120,893</b>	<b>119,008</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(37,271)</b>	<b>(37,271)</b>	<b>(37,271)</b>	<b>(37,271)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 3,922</b>	<b>\$ 4,177</b>	<b>\$ 83,622</b>	<b>\$ 81,737</b>

# Trust Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,635	1,175	1,400	1,290
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>1,635</u>	<u>1,175</u>	<u>1,400</u>	<u>1,290</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	1,300	1,200	1,493	1,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>1,300</u>	<u>1,200</u>	<u>1,493</u>	<u>1,500</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>335</b>	<b>(25)</b>	<b>(93)</b>	<b>(210)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>335</b>	<b>(25)</b>	<b>(93)</b>	<b>(210)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>33,383</b>	<b>33,718</b>	<b>33,718</b>	<b>33,625</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u><u>\$ 33,718</u></u>	<u><u>\$ 33,693</u></u>	<u><u>\$ 33,625</u></u>	<u><u>\$ 33,415</u></u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	32,400	32,400	32,400	32,400
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>32,400</u>	<u>32,400</u>	<u>32,400</u>	<u>32,400</u>
<b>FUND BALANCE, end of year</b>	<b>33,718</b>	<b>33,693</b>	<b>33,625</b>	<b>33,415</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u><b>(32,400)</b></u>	<u><b>(32,400)</b></u>	<u><b>(32,400)</b></u>	<u><b>(32,400)</b></u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u><u>\$ 1,318</u></u>	<u><u>\$ 1,293</u></u>	<u><u>\$ 1,225</u></u>	<u><u>\$ 1,015</u></u>

# Trust Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	358	280	415	415
Hospital Lease	-	-	-	-
Other	-	-	50	50
<b>Total Revenues</b>	<u>358</u>	<u>280</u>	<u>465</u>	<u>465</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	1,500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>358</b>	<b>280</b>	<b>465</b>	<b>(1,035)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>358</b>	<b>280</b>	<b>465</b>	<b>(1,035)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	7,117	7,475	7,475	7,940
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 7,475</u>	<u>\$ 7,755</u>	<u>\$ 7,940</u>	<u>\$ 6,905</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	4,871	4,871	4,871	4,871
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>4,871</u>	<u>4,871</u>	<u>4,871</u>	<u>4,871</u>
<b>FUND BALANCE, end of year</b>	<u>7,475</u>	<u>7,755</u>	<u>7,940</u>	<u>6,905</u>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(4,871)</u>	<u>(4,871)</u>	<u>(4,871)</u>	<u>(4,871)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 2,604</u>	<u>\$ 2,884</u>	<u>\$ 3,069</u>	<u>\$ 2,034</u>

# Trust Funds

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

	<u>2006 Actual</u>	<u>2007 Budget</u>	<u>2007 Projected</u>	<u>2008 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	1,250	1,260
Hospital Lease	-	-	-	-
Other	-	1,200	79,078	100
<b>Total Revenues</b>	<u>-</u>	<u>1,200</u>	<u>80,328</u>	<u>1,360</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,200	1,000	2,000
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,200</u>	<u>1,000</u>	<u>2,000</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	<b>79,328</b>	<b>(640)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	<b>79,328</b>	<b>(640)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	79,328
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,328</u>	<u>\$ 78,688</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	-	-	<b>79,328</b>	<b>78,688</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,328</u>	<u>\$ 78,688</u>