

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)
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- Fund Statements for Private Purpose Trust Funds (Individual Fund Statements)

Governmental Funds

Fund Statement—All Governmental Funds Combined

(Excluding Capital Project Funds)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ 4,160,203	\$ 4,162,600	\$ 4,179,944	\$ 4,120,500
Assessments	105,288	96,620	107,760	46,992
Sales Taxes	26,371,448	26,727,300	25,584,000	25,591,000
Franchise Taxes	179,159	183,000	159,600	159,600
Licenses and Permits	360,946	337,083	344,642	401,014
Intergovernmental	4,397,128	5,412,691	5,151,892	4,088,129
Charges for Services	5,147,827	5,449,386	5,223,281	5,669,825
Fines and Forfeitures	14,791	6,000	9,000	6,000
Interest	659,532	467,577	210,567	211,109
Hospital Lease	1,630,692	1,679,600	1,632,322	1,632,322
Other *	749,725	573,311	622,582	685,197
Total Revenues	43,776,739	45,095,168	43,225,590	42,611,688
EXPENDITURES:				
Personal Services	20,624,103	21,833,810	20,905,691	21,415,958
Materials & Supplies	3,976,326	4,537,336	4,123,117	4,542,520
Dues Travel & Training	260,323	439,981	357,646	375,124
Utilities	606,524	699,040	679,216	683,521
Vehicle Expense	1,132,458	1,363,300	1,067,686	1,060,385
Equip & Bldg Maintenance	525,757	782,857	707,759	845,328
Contractual Services	12,350,900	16,738,138	13,740,950	13,926,378
Debt Service (Principal and Interest)	739,757	703,864	728,061	789,264
Emergency	-	867,287	-	1,075,000
Other	2,995,999	2,854,063	2,150,002	3,423,182
Fixed Asset Additions	1,028,043	2,086,322	1,755,407	1,083,772
Total Expenditures	44,240,190	52,905,998	46,215,535	49,220,432
REVENUES OVER (UNDER) EXPENDITURES	(463,451)	(7,810,830)	(2,989,945)	(6,608,744)
OTHER FINANCING SOURCES (USES):				
Transfer In	191,028	2,722,207	2,809,983	32,640
Transfer Out	(251,028)	(998,900)	(946,940)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	122,298	170,100	57,603	90,331
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	62,298	1,893,407	1,920,646	122,971
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(401,153)	(5,917,423)	(1,069,299)	(6,485,773)
FUND BALANCE (GAAP), beginning of year	23,468,627	23,604,156	23,604,156	22,534,857
Less encumbrances, beginning of year	(1,511,490)	(2,048,172)	(2,048,172)	(2,048,172)
Add encumbrances, end of year	2,048,172	2,048,172	2,048,172	2,048,172
FUND BALANCE (GAAP), end of year	\$ 23,604,156	\$ 17,686,733	\$ 22,534,857	\$ 16,049,084
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 111,091	\$ 200,000	\$ 275,000	\$ 275,000
Prepaid Items/Security Deposits/Other Reserves	45,681	-	-	-
Debt Service/Restricted Assets	1,334,057	3,250,759	3,165,781	2,955,785
Prior Year Encumbrances	2,048,172	2,048,172	2,048,172	2,048,172
Designated:				
Capital Project and Other	1,918,400	1,918,400	1,918,400	1,804,400
Total Fund Balance Reserves and Designations, end of year	5,457,401	7,417,331	7,407,353	7,083,357
FUND BALANCE, end of year	23,604,156	17,686,733	22,534,857	16,049,084
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(5,457,401)	(7,417,331)	(7,407,353)	(7,083,357)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 18,146,755	\$ 10,269,402	\$ 15,127,504	\$ 8,965,727

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

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ 2,951,281	\$ 2,957,800	\$ 2,964,782	\$ 2,922,600
Assessments	-	-	-	-
Sales Taxes	11,460,782	11,618,000	11,117,000	11,117,000
Franchise Taxes	179,159	183,000	159,600	159,600
Licenses and Permits	295,491	273,211	262,108	310,730
Intergovernmental	2,560,964	2,430,827	2,301,873	2,449,938
Charges for Services	3,429,987	3,654,388	3,601,669	3,749,040
Fines and Forfeitures	14,791	6,000	9,000	6,000
Interest	224,012	213,829	96,312	109,103
Hospital Lease	1,630,692	1,679,600	1,632,322	1,632,322
Other	657,939	496,136	543,500	596,686
Total Revenues	23,405,098	23,512,791	22,688,166	23,053,019
EXPENDITURES:				
Personal Services	13,995,792	14,570,788	13,966,326	14,112,552
Materials & Supplies	1,218,818	1,283,516	1,279,009	1,308,945
Dues Travel & Training	157,918	218,584	192,275	201,846
Utilities	455,910	500,304	486,167	497,111
Vehicle Expense	431,538	483,325	351,621	377,770
Equip & Bldg Maintenance	158,711	251,585	233,858	207,479
Contractual Services	3,756,384	4,183,542	4,059,917	4,117,642
Debt Service (Principal and Interest)	413,215	416,090	416,090	468,115
Emergency	-	648,185	-	735,000
Other	2,939,036	2,296,170	2,115,833	2,964,080
Fixed Asset Additions	305,958	228,487	189,104	168,036
Total Expenditures	23,833,280	25,080,576	23,290,200	25,158,576
REVENUES OVER (UNDER) EXPENDITURES	(428,182)	(1,567,785)	(602,034)	(2,105,557)
OTHER FINANCING SOURCES (USES):				
Transfer In	83,414	670,000	738,040	-
Transfer Out	(127,614)	(818,900)	(698,900)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	47,371	5,100	13,700	1,610
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	3,171	(143,800)	52,840	1,610
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(425,011)	(1,711,585)	(549,194)	(2,103,947)
FUND BALANCE (GAAP), beginning of year	8,014,864	7,436,323	7,436,323	6,887,129
Less encumbrances, beginning of year	(242,539)	(89,009)	(89,009)	(89,009)
Add encumbrances, end of year	89,009	89,009	89,009	89,009
FUND BALANCE (GAAP), end of year	\$ 7,436,323	\$ 5,724,738	\$ 6,887,129	\$ 4,783,182
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 111,091	\$ 200,000	\$ 275,000	\$ 275,000
Prepaid Items/Security Deposits/Other Reserves	45,681	-	-	-
Debt Service/Restricted Assets	322,296	325,000	248,200	248,200
Prior Year Encumbrances	89,009	89,009	89,009	89,009
Designated:				
Designated for Capital Projects	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	568,077	614,009	612,209	612,209
FUND BALANCE, end of year	7,436,323	5,724,738	6,887,129	4,783,182
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(568,077)	(614,009)	(612,209)	(612,209)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,868,246	\$ 5,110,729	\$ 6,274,920	\$ 4,170,973

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	23,350,975	7,311,833	31.31%
2008	23,833,280	6,868,246	28.82%
2009 Projected	23,290,200	6,274,920	26.94%
2010 Budget	25,158,576	4,170,973	16.58%

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

Source: 1997 - 2008 Boone County Comprehensive Annual Financial Reports
 2009 Projected
 2010 Budget

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ 1,208,922	\$ 1,204,800	\$ 1,215,162	\$ 1,197,900
Assessments	-	-	-	-
Sales Taxes	11,815,984	11,989,500	11,458,000	11,465,000
Franchise Taxes	-	-	-	-
Licenses and Permits	14,027	13,000	13,000	14,000
Intergovernmental	1,269,786	1,919,550	1,940,194	1,114,800
Charges for Services	45,407	53,771	43,369	70,825
Fines and Forfeitures	-	-	-	-
Interest	271,695	141,530	82,137	74,000
Hospital Lease	-	-	-	-
Other	15,782	1,000	2,384	1,000
Total Revenues	14,641,603	15,323,151	14,754,246	13,937,525
EXPENDITURES:				
Personal Services	3,543,843	3,857,560	3,709,529	3,770,289
Materials & Supplies	2,608,436	2,987,572	2,638,572	2,994,690
Dues Travel & Training	31,157	39,100	26,194	34,750
Utilities	76,875	107,240	107,240	101,660
Vehicle Expense	693,132	863,300	708,300	665,150
Equip & Bldg Maintenance	284,734	399,766	353,991	394,300
Contractual Services	7,140,578	11,107,440	8,675,967	8,391,700
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	200,000	-	310,000
Other	(74,679)	1,350	(64,526)	20,535
Fixed Asset Additions	283,079	830,903	666,073	422,470
Total Expenditures	14,587,155	20,394,231	16,821,340	17,105,544
REVENUES OVER (UNDER) EXPENDITURES	54,448	(5,071,080)	(2,067,094)	(3,168,019)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	34,052	149,250	24,056	53,000
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	34,052	149,250	24,056	53,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	88,500	(4,921,830)	(2,043,038)	(3,115,019)
FUND BALANCE (GAAP), beginning of year	8,748,203	9,043,410	9,043,410	7,000,372
Less encumbrances, beginning of year	(1,133,864)	(1,340,571)	(1,340,571)	(1,340,571)
Add encumbrances, end of year	1,340,571	1,340,571	1,340,571	1,340,571
FUND BALANCE (GAAP), end of year	\$ 9,043,410	\$ 4,121,580	\$ 7,000,372	\$ 3,885,353
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,340,571	1,340,571	1,340,571	1,340,571
Designated:				
Capital Project and Other	1,039,400	1,039,400	1,039,400	1,039,400
Total Fund Balance Reserves and Designations, end of year	2,379,971	2,379,971	2,379,971	2,379,971
FUND BALANCE, end of year	9,043,410	4,121,580	7,000,372	3,885,353
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(2,379,971)	(2,379,971)	(2,379,971)	(2,379,971)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 6,663,439	\$ 1,741,609	\$ 4,620,401	\$ 1,505,382

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	2,860,622	2,899,000	2,775,000	2,775,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	38,536	22,950	6,465	5,815
Hospital Lease	-	-	-	-
Other	-	-	3,274	-
Total Revenues	<u>2,899,158</u>	<u>2,921,950</u>	<u>2,784,739</u>	<u>2,780,815</u>
EXPENDITURES:				
Personal Services	2,187,687	2,247,482	2,190,248	2,239,346
Materials & Supplies	59,368	87,700	88,015	72,286
Dues Travel & Training	8,255	16,140	15,742	18,684
Utilities	61,769	76,014	72,978	70,478
Vehicle Expense	228	625	625	625
Equip & Bldg Maintenance	32,376	74,223	66,163	70,062
Contractual Services	202,618	344,544	174,718	324,178
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	19,102	-	25,000
Other	12,509	23,580	20,313	22,968
Fixed Asset Additions	246,098	379,140	367,418	327,673
Total Expenditures	<u>2,810,908</u>	<u>3,268,550</u>	<u>2,996,220</u>	<u>3,171,300</u>
REVENUES OVER (UNDER) EXPENDITURES	88,250	(346,600)	(211,481)	(390,485)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(15,000)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	37,825	15,750	19,845	35,721
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>22,825</u>	<u>15,750</u>	<u>19,845</u>	<u>35,721</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	111,075	(330,850)	(191,636)	(354,764)
FUND BALANCE (GAAP), beginning of year	1,464,751	1,509,216	1,509,216	1,317,580
Less encumbrances, beginning of year	(89,426)	(22,816)	(22,816)	(22,816)
Add encumbrances, end of year	22,816	22,816	22,816	22,816
FUND BALANCE (GAAP), end of year	<u>\$ 1,509,216</u>	<u>\$ 1,178,366</u>	<u>\$ 1,317,580</u>	<u>\$ 962,816</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	22,816	22,816	22,816	22,816
Designated:				
Capital Project and Other	879,000	879,000	879,000	765,000
Total Fund Balance Reserves and Designations, end of year	<u>901,816</u>	<u>901,816</u>	<u>901,816</u>	<u>787,816</u>
FUND BALANCE, end of year	1,509,216	1,178,366	1,317,580	962,816
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(901,816)</u>	<u>(901,816)</u>	<u>(901,816)</u>	<u>(787,816)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 607,400</u>	<u>\$ 276,550</u>	<u>\$ 415,764</u>	<u>\$ 175,000</u>

Governmental Funds

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

-----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	Contract Inmate Housing	Information System -Court	290 Total
REVENUES:									
Taxes	\$ 2,775,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,775,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	5,815	-	-	-	-	-	-	-	5,815
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,780,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,780,815
EXPENDITURES:									
Personal Services	-	1,066,830	657,835	277,680	237,001	-	-	-	2,239,346
Materials & Supplies	-	63,664	5,652	1,000	1,970	-	-	-	72,286
Dues Travel & Training	-	12,456	-	2,668	3,560	-	-	-	18,684
Utilities	-	31,992	-	1,860	15,350	19,176	-	2,100	70,478
Vehicle Expense	-	-	-	-	625	-	-	-	625
Equip & Bldg Maintenance	-	68,332	-	-	1,730	-	-	-	70,062
Contractual Services	-	1,340	26,668	-	52,195	15,975	228,000	-	324,178
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	-	-	7,468	-	15,500	-	-	-	22,968
Fixed Asset Additions	-	320,573	-	-	7,100	-	-	-	327,673
Total Expenditures	\$ 25,000	\$ 1,565,187	\$ 697,623	\$ 283,208	\$ 335,031	\$ 35,151	\$ 228,000	\$ 2,100	\$ 3,171,300
REVENUES OVER (UNDER) EXPENDITURES									\$ (390,485)

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	234,060	220,800	234,000	234,000
Franchise Taxes	-	-	-	-
Licenses and Permits	51,428	50,872	69,534	76,284
Intergovernmental	566,378	1,062,314	909,825	523,391
Charges for Services	1,672,433	1,741,227	1,578,243	1,849,960
Fines and Forfeitures	-	-	-	-
Interest	116,048	82,703	25,087	21,590
Hospital Lease	-	-	-	-
Other	29,624	29,795	27,044	56,591
Total Revenues	<u>2,669,971</u>	<u>3,187,711</u>	<u>2,843,733</u>	<u>2,761,816</u>
EXPENDITURES:				
Personal Services	896,781	1,157,980	1,039,588	1,293,771
Materials & Supplies	89,704	178,548	117,521	166,599
Dues Travel & Training	62,993	166,157	123,435	119,844
Utilities	11,970	15,482	12,831	14,272
Vehicle Expense	7,560	16,050	7,140	16,840
Equip & Bldg Maintenance	49,936	57,283	53,747	173,487
Contractual Services	1,251,320	1,102,612	830,348	1,092,858
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	5,000
Other	119,133	532,963	78,382	415,599
Fixed Asset Additions	192,908	647,792	532,812	165,593
Total Expenditures	<u>2,682,305</u>	<u>3,874,867</u>	<u>2,795,804</u>	<u>3,463,863</u>
REVENUES OVER (UNDER) EXPENDITURES	(12,334)	(687,156)	47,929	(702,047)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(108,414)	(180,000)	(239,182)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	3,050	-	2	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>(105,364)</u>	<u>(180,000)</u>	<u>(239,180)</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(117,698)	(867,156)	(191,251)	(702,047)
FUND BALANCE (GAAP), beginning of year	4,171,029	4,603,446	4,603,446	4,412,195
Less encumbrances, beginning of year	(45,661)	(595,776)	(595,776)	(595,776)
Add encumbrances, end of year	<u>595,776</u>	<u>595,776</u>	<u>595,776</u>	<u>595,776</u>
FUND BALANCE (GAAP), end of year	<u>\$ 4,603,446</u>	<u>\$ 3,736,290</u>	<u>\$ 4,412,195</u>	<u>\$ 3,710,148</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	595,776	595,776	595,776	595,776
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>595,776</u>	<u>595,776</u>	<u>595,776</u>	<u>595,776</u>
FUND BALANCE, end of year	<u>4,603,446</u>	<u>3,736,290</u>	<u>4,412,195</u>	<u>3,710,148</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(595,776)</u>	<u>(595,776)</u>	<u>(595,776)</u>	<u>(595,776)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 4,007,670</u>	<u>\$ 3,140,514</u>	<u>\$ 3,816,419</u>	<u>\$ 3,114,372</u>

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	132	92	14	14
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>132</u>	<u>92</u>	<u>14</u>	<u>14</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,382	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	1,500	-	-	-
Total Expenditures	<u>2,882</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,750)	92	14	14
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(2,750)	92	14	14
FUND BALANCE (GAAP), beginning of year	4,842	2,092	2,092	2,106
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 2,092</u>	<u>\$ 2,184</u>	<u>\$ 2,106</u>	<u>\$ 2,120</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>2,092</u>	<u>2,184</u>	<u>2,106</u>	<u>2,120</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 2,092</u>	<u>\$ 2,184</u>	<u>\$ 2,106</u>	<u>\$ 2,120</u>

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	388,048	365,484	250,057	182,742
Charges for Services	819,738	965,000	848,000	963,000
Fines and Forfeitures	-	-	-	-
Interest	36,265	27,815	8,854	8,450
Hospital Lease	-	-	-	-
Other	7,573	12,000	5,608	5,100
Total Revenues	1,251,624	1,370,299	1,112,519	1,159,292
EXPENDITURES:				
Personal Services	744,424	841,072	778,148	913,743
Materials & Supplies	47,256	89,400	53,100	89,400
Dues Travel & Training	6,797	20,775	5,300	20,775
Utilities	5,470	7,400	5,500	7,400
Vehicle Expense	5,582	10,900	4,200	12,990
Equip & Bldg Maintenance	6,381	10,985	7,800	14,035
Contractual Services	643,183	214,849	90,679	353,634
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	5,000
Other	1,288	64,600	1,500	3,200
Fixed Asset Additions	44,483	29,150	27,505	9,500
Total Expenditures	1,504,864	1,289,131	973,732	1,429,677
REVENUES OVER (UNDER) EXPENDITURES	(253,240)	81,168	138,787	(270,385)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	2	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	2	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(253,240)	81,168	138,789	(270,385)
FUND BALANCE (GAAP), beginning of year	1,542,213	1,843,026	1,843,026	1,981,815
Less encumbrances, beginning of year	(26,977)	(581,030)	(581,030)	(581,030)
Add encumbrances, end of year	581,030	581,030	581,030	581,030
FUND BALANCE (GAAP), end of year	\$ 1,843,026	\$ 1,924,194	\$ 1,981,815	\$ 1,711,430
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	581,030	581,030	581,030	581,030
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	581,030	581,030	581,030	581,030
FUND BALANCE, end of year	1,843,026	1,924,194	1,981,815	1,711,430
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(581,030)	(581,030)	(581,030)	(581,030)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,261,996	\$ 1,343,164	\$ 1,400,785	\$ 1,130,400

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	234,060	220,800	234,000	234,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	19,324	14,000	4,420	4,420
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>253,384</u>	<u>234,800</u>	<u>238,420</u>	<u>238,420</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	42,819	44,000	44,000	44,000
Contractual Services	134,824	138,300	136,682	139,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	36,220	65,000	32,179	-
Total Expenditures	<u>213,863</u>	<u>247,300</u>	<u>212,861</u>	<u>183,400</u>
REVENUES OVER (UNDER) EXPENDITURES	39,521	(12,500)	25,559	55,020
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	39,521	(12,500)	25,559	55,020
FUND BALANCE (GAAP), beginning of year	580,154	619,675	619,675	645,234
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 619,675</u>	<u>\$ 607,175</u>	<u>\$ 645,234</u>	<u>\$ 700,254</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	619,675	607,175	645,234	700,254
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 619,675</u>	<u>\$ 607,175</u>	<u>\$ 645,234</u>	<u>\$ 700,254</u>

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,352	30,900	33,200	33,925
Fines and Forfeitures	-	-	-	-
Interest	294	255	55	55
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>32,646</u>	<u>31,155</u>	<u>33,255</u>	<u>33,980</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	34,723	33,000	32,414	35,350
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>34,723</u>	<u>33,000</u>	<u>32,414</u>	<u>35,350</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,077)	(1,845)	841	(1,370)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(2,077)	(1,845)	841	(1,370)
FUND BALANCE (GAAP), beginning of year	19,792	17,715	17,715	18,556
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 17,715</u>	<u>\$ 15,870</u>	<u>\$ 18,556</u>	<u>\$ 17,186</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	17,715	15,870	18,556	17,186
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 17,715</u>	<u>\$ 15,870</u>	<u>\$ 18,556</u>	<u>\$ 17,186</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,515	1,900	442	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,515	1,900	442	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	40,000	-	2,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	40,000	-	2,000
REVENUES OVER (UNDER) EXPENDITURES	2,515	(38,100)	442	(2,000)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,515	(38,100)	442	(2,000)
FUND BALANCE (GAAP), beginning of year	82,041	84,556	84,556	84,998
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 84,556	\$ 46,456	\$ 84,998	\$ 82,998
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	84,556	46,456	84,998	82,998
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 84,556	\$ 46,456	\$ 84,998	\$ 82,998

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,141	10,300	16,398	9,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	675	885	161	-
Hospital Lease	-	-	-	-
Other	3,866	-	-	-
Total Revenues	6,682	11,185	16,559	9,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	5,515	6,800	1,021	125
Dues Travel & Training	3,354	17,500	14,000	15,100
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	145	300	153	155
Fixed Asset Additions	-	2,000	-	-
Total Expenditures	9,014	27,100	15,174	15,380
REVENUES OVER (UNDER) EXPENDITURES	(2,332)	(15,915)	1,385	(6,380)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(2,332)	(15,915)	1,385	(6,380)
FUND BALANCE (GAAP), beginning of year	20,577	18,245	18,245	19,630
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 18,245	\$ 2,330	\$ 19,630	\$ 13,250
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	18,245	2,330	19,630	13,250
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 18,245	\$ 2,330	\$ 19,630	\$ 13,250

Governmental Funds

Fund Statement—Tax Maintenance Fund 211 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	182,672	214,627	187,240	190,985
Fines and Forfeitures	-	-	-	-
Interest	8,823	8,128	1,917	1,917
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	191,495	222,755	189,157	192,902
EXPENDITURES:				
Personal Services	-	1,958	-	39,743
Materials & Supplies	228	900	945	900
Dues Travel & Training	5,041	13,350	8,850	10,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	1,105	1,105	-
Contractual Services	70,824	82,270	71,135	105,750
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	100,183	-	73,444
Fixed Asset Additions	48,607	24,947	24,947	-
Total Expenditures	124,700	224,713	106,982	230,687
REVENUES OVER (UNDER) EXPENDITURES	66,795	(1,958)	82,175	(37,785)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(83,414)	-	(59,182)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(83,414)	-	(59,182)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(16,619)	(1,958)	22,993	(37,785)
FUND BALANCE (GAAP), beginning of year	304,093	287,474	287,474	310,467
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 287,474	\$ 285,516	\$ 310,467	\$ 272,682
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	287,474	285,516	310,467	272,682
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 287,474	\$ 285,516	\$ 310,467	\$ 272,682

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	57,000	19,005	19,005	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,261	-	1,147	-
Hospital Lease	-	-	-	-
Other	11,598	16,220	18,219	49,916
Total Revenues	<u>77,859</u>	<u>35,225</u>	<u>38,371</u>	<u>49,916</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	599	-	182	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	151,995	8,697	8,697	8,600
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	57,000	19,005	19,005	-
Fixed Asset Additions	1,500	254,941	256,700	-
Total Expenditures	<u>211,094</u>	<u>282,643</u>	<u>284,584</u>	<u>8,600</u>
REVENUES OVER (UNDER) EXPENDITURES	(133,235)	(247,418)	(246,213)	41,316
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(133,235)	(247,418)	(246,213)	41,316
FUND BALANCE (GAAP), beginning of year	395,754	262,519	262,519	16,306
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 262,519</u>	<u>\$ 15,101</u>	<u>\$ 16,306</u>	<u>\$ 57,622</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	262,519	15,101	16,306	57,622
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 262,519</u>	<u>\$ 15,101</u>	<u>\$ 16,306</u>	<u>\$ 57,622</u>

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	23,701	16,000	42,405	2,000
Charges for Services	80,017	8,500	6,000	35,000
Fines and Forfeitures	-	-	-	-
Interest	4,561	3,800	1,000	890
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	108,279	28,300	49,405	37,890
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	10,380	250	300	45,000
Dues Travel & Training	369	12,800	3,745	4,300
Utilities	1,261	2,000	1,200	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,310	7,000	7,000	25,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	70,000	-	15,000
Fixed Asset Additions	15,744	7,250	7,250	120,000
Total Expenditures	30,064	99,300	19,495	210,800
REVENUES OVER (UNDER) EXPENDITURES	78,215	(71,000)	29,910	(172,910)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	78,215	(71,000)	29,910	(172,910)
FUND BALANCE (GAAP), beginning of year	123,600	201,815	201,815	231,725
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 201,815	\$ 130,815	\$ 231,725	\$ 58,815
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	201,815	130,815	231,725	58,815
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 201,815	\$ 130,815	\$ 231,725	\$ 58,815

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	32,506	-	-	72,312
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>32,506</u>	<u>-</u>	<u>-</u>	<u>72,312</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	57,692
Contractual Services	32,506	-	-	14,620
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>32,506</u>	<u>-</u>	<u>-</u>	<u>72,312</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year				
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	46,250	-	5,050	31,000
Fines and Forfeitures	-	-	-	-
Interest	1,227	870	365	325
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	47,477	870	5,415	31,325
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	57,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	57,000
REVENUES OVER (UNDER) EXPENDITURES	47,477	870	5,415	(25,675)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	47,477	870	5,415	(25,675)
FUND BALANCE (GAAP), beginning of year	21,784	69,261	69,261	74,676
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 69,261	\$ 70,131	\$ 74,676	\$ 49,001
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	69,261	70,131	74,676	49,001
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 69,261	\$ 70,131	\$ 74,676	\$ 49,001

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,472	2,680	732	732
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>3,472</u>	<u>2,680</u>	<u>732</u>	<u>732</u>
EXPENDITURES:				
Personal Services	2,306	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	104	350	213	350
Vehicle Expense	1,749	3,000	1,440	1,400
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	78	84	75	84
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	3,627	4,500	4,500	4,500
Total Expenditures	<u>7,864</u>	<u>7,934</u>	<u>6,228</u>	<u>6,334</u>
REVENUES OVER (UNDER) EXPENDITURES	(4,392)	(5,254)	(5,496)	(5,602)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	3,050	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,050</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(1,342)	(5,254)	(5,496)	(5,602)
FUND BALANCE (GAAP), beginning of year	113,378	112,036	112,036	106,540
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 112,036</u>	<u>\$ 106,782</u>	<u>\$ 106,540</u>	<u>\$ 100,938</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>112,036</u>	<u>106,782</u>	<u>106,540</u>	<u>100,938</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 112,036</u>	<u>\$ 106,782</u>	<u>\$ 106,540</u>	<u>\$ 100,938</u>

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	9,865	10,000	10,000	10,000
Charges for Services	18,665	20,000	21,200	20,000
Fines and Forfeitures	-	-	-	-
Interest	465	330	95	95
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	28,995	30,330	31,295	30,095
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	21,223	30,500	33,000	30,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	21,223	30,500	33,000	30,500
REVENUES OVER (UNDER) EXPENDITURES	7,772	(170)	(1,705)	(405)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	7,772	(170)	(1,705)	(405)
FUND BALANCE (GAAP), beginning of year	13,541	21,313	21,313	19,608
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 21,313	\$ 21,143	\$ 19,608	\$ 19,203
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	21,313	21,143	19,608	19,203
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 21,313	\$ 21,143	\$ 19,608	\$ 19,203

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	467	135	33	33
Hospital Lease	-	-	-	-
Other	5,000	-	-	-
Total Revenues	5,467	135	33	33
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,888	3,950	2,450	5,450
Dues Travel & Training	598	800	-	800
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,486	4,750	2,450	6,250
REVENUES OVER (UNDER) EXPENDITURES	2,981	(4,615)	(2,417)	(6,217)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	2,981	(4,615)	(2,417)	(6,217)
FUND BALANCE (GAAP), beginning of year	8,154	11,135	11,135	8,718
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 11,135	\$ 6,520	\$ 8,718	\$ 2,501
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	11,135	6,520	8,718	2,501
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 11,135	\$ 6,520	\$ 8,718	\$ 2,501

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	20,457	106,328	106,328	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	472	-	68	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,929	106,328	106,396	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	2,747	23,251	13,416	-
Dues Travel & Training	-	4,590	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	348	-	-
Contractual Services	-	56,940	9,109	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,341	21,623	19,096	-
Total Expenditures	21,088	106,752	41,621	-
REVENUES OVER (UNDER) EXPENDITURES	(159)	(424)	64,775	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(159)	(424)	64,775	-
FUND BALANCE (GAAP), beginning of year	1,490	511	511	65,286
Less encumbrances, beginning of year	(820)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 511	\$ 87	\$ 65,286	\$ 65,286
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	511	87	65,286	65,286
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 511	\$ 87	\$ 65,286	\$ 65,286

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
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	-	-	-	-
Total Revenues	50,000	50,000	50,000	50,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	5,135	5,344	5,530	4,690
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	246	270	270	270
Contractual Services	2,517	4,090	4,090	3,810
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	40,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,898	9,704	9,890	48,770
REVENUES OVER (UNDER) EXPENDITURES	42,102	40,296	40,110	1,230
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	(180,000)	(180,000)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	(180,000)	(180,000)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	42,102	(139,704)	(139,890)	1,230
FUND BALANCE (GAAP), beginning of year	106,329	148,431	148,431	8,541
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 148,431	\$ 8,727	\$ 8,541	\$ 9,771
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	148,431	8,727	8,541	9,771
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 148,431	\$ 8,727	\$ 8,541	\$ 9,771

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	51,428	50,872	69,534	76,284
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,147	725	389	389
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	52,575	51,597	69,923	76,673
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	1,559	5,653	3,223	-
Dues Travel & Training	-	5,560	5,560	-
Utilities	-	-	-	-
Vehicle Expense	-	650	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	13,568	15,140	25,840	30,012
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	500	-	-	-
Fixed Asset Additions	1,782	15,247	8,700	-
Total Expenditures	17,409	42,250	43,323	30,012
REVENUES OVER (UNDER) EXPENDITURES	35,166	9,347	26,600	46,661
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	35,166	9,347	26,600	46,661
FUND BALANCE (GAAP), beginning of year	18,865	54,031	54,031	80,631
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 54,031	\$ 63,378	\$ 80,631	\$ 127,292
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	54,031	63,378	80,631	127,292
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 54,031	\$ 63,378	\$ 80,631	\$ 127,292

Governmental Funds

Fund Statement–Inmate Security Fund 256 (Nonmajor Fund)

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,456	20,000	21,000	21,000
Fines and Forfeitures	-	-	-	-
Interest	749	580	225	265
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>19,205</u>	<u>20,580</u>	<u>21,225</u>	<u>21,265</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	19,205	20,580	21,225	21,265
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	19,205	20,580	21,225	21,265
FUND BALANCE (GAAP), beginning of year	16,311	35,516	35,516	56,741
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 35,516</u>	<u>\$ 56,096</u>	<u>\$ 56,741</u>	<u>\$ 78,006</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	35,516	56,096	56,741	78,006
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 35,516</u>	<u>\$ 56,096</u>	<u>\$ 56,741</u>	<u>\$ 78,006</u>

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,715	4,950	4,900	4,850
Fines and Forfeitures	-	-	-	-
Interest	145	147	20	20
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>4,860</u>	<u>5,097</u>	<u>4,920</u>	<u>4,870</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,315	5,732	5,730	5,844
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>4,315</u>	<u>5,732</u>	<u>5,730</u>	<u>5,844</u>
REVENUES OVER (UNDER) EXPENDITURES	545	(635)	(810)	(974)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	545	(635)	(810)	(974)
FUND BALANCE (GAAP), beginning of year	4,417	4,962	4,962	4,152
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 4,962</u>	<u>\$ 4,327</u>	<u>\$ 4,152</u>	<u>\$ 3,178</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	4,962	4,327	4,152	3,178
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 4,962</u>	<u>\$ 4,327</u>	<u>\$ 4,152</u>	<u>\$ 3,178</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	47,096	50,000	40,000	40,000
Fines and Forfeitures	-	-	-	-
Interest	987	650	252	250
Hospital Lease	-	-	-	-
Other	-	-	348	-
Total Revenues	48,083	50,650	40,600	40,250
EXPENDITURES:				
Personal Services	25,087	47,966	46,626	47,764
Materials & Supplies	1,152	1,765	1,585	1,685
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	1,450	-	-	-
Total Expenditures	27,689	49,831	48,211	49,549
REVENUES OVER (UNDER) EXPENDITURES	20,394	819	(7,611)	(9,299)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	20,394	819	(7,611)	(9,299)
FUND BALANCE (GAAP), beginning of year	24,416	44,810	44,810	37,199
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 44,810	\$ 45,629	\$ 37,199	\$ 27,900
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	44,810	45,629	37,199	27,900
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 44,810	\$ 45,629	\$ 37,199	\$ 27,900

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,028	20,000	19,253	20,000
Fines and Forfeitures	-	-	-	-
Interest	292	506	105	105
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,320	20,506	19,358	20,105
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19,133	20,000	20,000	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	19,133	20,000	20,000	20,000
REVENUES OVER (UNDER) EXPENDITURES	(813)	506	(642)	105
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(813)	506	(642)	105
FUND BALANCE (GAAP), beginning of year	1,972	750	750	108
Less encumbrances, beginning of year	(409)	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 750	\$ 1,256	\$ 108	\$ 213
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	750	1,256	108	213
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 750	\$ 1,256	\$ 108	\$ 213

Governmental Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	107,686	100,000	80,000	85,000
Fines and Forfeitures	-	-	-	-
Interest	2,958	2,685	565	565
Hospital Lease	-	-	-	-
Other	87	75	1,369	75
Total Revenues	110,731	102,760	81,934	85,640
EXPENDITURES:				
Personal Services	124,964	108,917	101,685	104,979
Materials & Supplies	5,724	8,598	5,705	5,650
Dues Travel & Training	687	430	430	430
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	490	575	572	490
Contractual Services	-	225	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	5	50	10	50
Fixed Asset Additions	-	-	-	-
Total Expenditures	131,870	118,795	108,402	111,599
REVENUES OVER (UNDER) EXPENDITURES	(21,139)	(16,035)	(26,468)	(25,959)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(21,139)	(16,035)	(26,468)	(25,959)
FUND BALANCE (GAAP), beginning of year	96,796	75,657	75,657	49,189
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 75,657	\$ 59,622	\$ 49,189	\$ 23,230
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	75,657	59,622	49,189	23,230
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 75,657	\$ 59,622	\$ 49,189	\$ 23,230

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	435	395	105	105
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	435	395	105	105
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	2,278	2,450	-	2,450
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	11,050	-	11,050
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,278	13,500	-	13,500
REVENUES OVER (UNDER) EXPENDITURES	(1,843)	(13,105)	105	(13,395)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(1,843)	(13,105)	105	(13,395)
FUND BALANCE (GAAP), beginning of year	15,677	13,834	13,834	13,939
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 13,834	\$ 729	\$ 13,939	\$ 544
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	13,834	729	13,939	544
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 13,834	\$ 729	\$ 13,939	\$ 544

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	103,019	108,250	121,900	123,200
Fines and Forfeitures	-	-	-	-
Interest	13,974	11,400	2,115	1,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	116,993	119,650	124,015	125,100
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	7,109	15,400	15,763	11,300
Dues Travel & Training	11,878	17,535	12,685	12,715
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	53,868	158,650	112,000	137,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	220,000	-	220,000
Fixed Asset Additions	19,530	95,050	66,200	17,500
Total Expenditures	92,385	506,635	206,648	398,515
REVENUES OVER (UNDER) EXPENDITURES	24,608	(386,985)	(82,633)	(273,415)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	24,608	(386,985)	(82,633)	(273,415)
FUND BALANCE (GAAP), beginning of year	421,430	444,131	444,131	361,498
Less encumbrances, beginning of year	(14,352)	(12,445)	(12,445)	(12,445)
Add encumbrances, end of year	12,445	12,445	12,445	12,445
FUND BALANCE (GAAP), end of year	\$ 444,131	\$ 57,146	\$ 361,498	\$ 88,083
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	12,445	12,445	12,445	12,445
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	12,445	12,445	12,445	12,445
FUND BALANCE, end of year	444,131	57,146	361,498	88,083
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(12,445)	(12,445)	(12,445)	(12,445)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 431,686	\$ 44,701	\$ 349,053	\$ 75,638

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	32,660	31,410	31,410	33,725
Charges for Services	86,884	95,000	89,000	95,500
Fines and Forfeitures	-	-	-	-
Interest	2,171	1,400	550	275
Hospital Lease	-	-	-	-
Other	1,500	1,500	1,500	1,500
Total Revenues	123,215	129,310	122,460	131,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	555	800	800	650
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	139,576	142,350	142,350	149,800
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	140,131	143,150	143,150	150,450
REVENUES OVER (UNDER) EXPENDITURES	(16,916)	(13,840)	(20,690)	(19,450)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(16,916)	(13,840)	(20,690)	(19,450)
FUND BALANCE (GAAP), beginning of year	64,968	48,052	48,052	27,362
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 48,052	\$ 34,212	\$ 27,362	\$ 7,912
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	48,052	34,212	27,362	7,912
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 48,052	\$ 34,212	\$ 27,362	\$ 7,912

Governmental Funds

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

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	37,150	30,000	30,000	115,000
Fines and Forfeitures	-	-	-	-
Interest	3,483	2,175	775	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>40,633</u>	<u>32,175</u>	<u>30,775</u>	<u>115,550</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	3,610	3,990	4,190	4,690
Dues Travel & Training	5,092	9,220	9,220	9,580
Utilities	-	-	-	-
Vehicle Expense	229	1,500	1,500	2,450
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	6,071	20,325	20,650	102,850
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	6,339	5,825	5,300	8,900
Fixed Asset Additions	124	-	-	1,000
Total Expenditures	<u>21,465</u>	<u>40,860</u>	<u>40,860</u>	<u>129,470</u>
REVENUES OVER (UNDER) EXPENDITURES	19,168	(8,685)	(10,085)	(13,920)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	19,168	(8,685)	(10,085)	(13,920)
FUND BALANCE (GAAP), beginning of year	106,680	125,046	125,046	114,961
Less encumbrances, beginning of year	(3,103)	(2,301)	(2,301)	(2,301)
Add encumbrances, end of year	2,301	2,301	2,301	2,301
FUND BALANCE (GAAP), end of year	<u>\$ 125,046</u>	<u>\$ 116,361</u>	<u>\$ 114,961</u>	<u>\$ 101,041</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	2,301	2,301	2,301	2,301
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>2,301</u>	<u>2,301</u>	<u>2,301</u>	<u>2,301</u>
FUND BALANCE, end of year	125,046	116,361	114,961	101,041
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(2,301)</u>	<u>(2,301)</u>	<u>(2,301)</u>	<u>(2,301)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 122,745</u>	<u>\$ 114,060</u>	<u>\$ 112,660</u>	<u>\$ 98,740</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,705	24,000	21,500	21,500
Fines and Forfeitures	-	-	-	-
Interest	1,754	1,150	400	235
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,459	25,150	21,900	21,735
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,361	6,500	6,500	6,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	1,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	20,000	2,000	-
Total Expenditures	1,361	27,500	9,500	11,500
REVENUES OVER (UNDER) EXPENDITURES	20,098	(2,350)	12,400	10,235
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(25,000)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	(25,000)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(4,902)	(2,350)	12,400	10,235
FUND BALANCE (GAAP), beginning of year	61,755	56,853	56,853	69,253
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 56,853	\$ 54,503	\$ 69,253	\$ 79,488
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	56,853	54,503	69,253	79,488
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 56,853	\$ 54,503	\$ 69,253	\$ 79,488

Governmental Funds

Fund Statement—Administration of Justice Fund 297 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	175,809	144,611	202,388
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	175,809	144,611	202,388
EXPENDITURES:				
Personal Services	-	133,641	99,925	176,318
Materials & Supplies	-	2,041	2,041	1,749
Dues Travel & Training	-	18,415	18,415	-
Utilities	-	388	388	332
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	4,255	4,255	3,648
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	17,069	16,914	13,093
Total Expenditures	-	175,809	141,938	195,140
REVENUES OVER (UNDER) EXPENDITURES	-	-	2,673	7,248
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	2,673	7,248
FUND BALANCE (GAAP), beginning of year	-	-	-	2,673
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 2,673	\$ 9,921
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	2,673	9,921
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ 2,673	\$ 9,921

Governmental Funds

Fund Statement—Administration of Justice Fund 298 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	327,978	289,611	11,224
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	283	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	327,978	289,894	11,224
EXPENDITURES:				
Personal Services	-	24,426	13,204	11,224
Materials & Supplies	-	15,750	12,800	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	196,787	196,786	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	91,015	66,821	-
Total Expenditures	-	327,978	289,611	11,224
REVENUES OVER (UNDER) EXPENDITURES	-	-	283	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	283	-
FUND BALANCE (GAAP), beginning of year	-	-	-	283
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ 283	\$ 283
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	283	283
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ 283	\$ 283

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	105,288	96,620	107,760	46,992
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,241	6,565	566	601
Hospital Lease	-	-	-	-
Other	46,380	46,380	46,380	30,920
Total Revenues	160,909	149,565	154,706	78,513
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	326,542	287,774	311,971	321,149
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	326,542	287,774	311,971	321,149
REVENUES OVER (UNDER) EXPENDITURES	(165,633)	(138,209)	(157,265)	(242,636)
OTHER FINANCING SOURCES (USES):				
Transfer In	107,614	2,052,207	2,071,943	32,640
Transfer Out	-	-	(8,858)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	107,614	2,052,207	2,063,085	32,640
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(58,019)	1,913,998	1,905,820	(209,996)
FUND BALANCE (GAAP), beginning of year	1,069,780	1,011,761	1,011,761	2,917,581
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 1,011,761	\$ 2,925,759	\$ 2,917,581	\$ 2,707,585
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	1,011,761	2,925,759	2,917,581	2,707,585
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,011,761	2,925,759	2,917,581	2,707,585
FUND BALANCE, end of year	1,011,761	2,925,759	2,917,581	2,707,585
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,011,761)	(2,925,759)	(2,917,581)	(2,707,585)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year	524,000	524,000	524,000	524,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	524,000	524,000	524,000	524,000
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE, end of year	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,865	2,265	55	-
Hospital Lease	-	-	-	-
Other	46,380	46,380	46,380	30,920
Total Revenues	49,245	48,645	46,435	30,920
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	162,983	166,083	165,581	167,791
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	162,983	166,083	165,581	167,791
REVENUES OVER (UNDER) EXPENDITURES	(113,738)	(117,438)	(119,146)	(136,871)
OTHER FINANCING SOURCES (USES):				
Transfer In	107,614	2,052,207	2,046,375	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	107,614	2,052,207	2,046,375	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,124)	1,934,769	1,927,229	(136,871)
FUND BALANCE (GAAP), beginning of year	231,714	225,590	225,590	2,152,819
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 225,590	\$ 2,160,359	\$ 2,152,819	\$ 2,015,948
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	225,590	2,160,359	2,152,819	2,015,948
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	225,590	2,160,359	2,152,819	2,015,948
FUND BALANCE, end of year	225,590	2,160,359	2,152,819	2,015,948
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(225,590)	(2,160,359)	(2,152,819)	(2,015,948)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	2,230	-	1,547	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	473	-	(418)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,703	-	1,129	-
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	46,131	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	46,131	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(43,428)	-	1,129	-
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	(8,858)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(8,858)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(43,428)	-	(7,729)	-
FUND BALANCE (GAAP), beginning of year	51,157	7,729	7,729	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,729	\$ 7,729	\$ -	\$ -
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	7,729	7,729	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	7,729	7,729	-	-
FUND BALANCE, end of year	7,729	7,729	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(7,729)	(7,729)	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	28,536	28,917	31,761	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,400	960	186	200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29,936	29,877	31,947	200
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	34,765	38,300	38,050	36,437
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	34,765	38,300	38,050	36,437
REVENUES OVER (UNDER) EXPENDITURES	(4,829)	(8,423)	(6,103)	(36,237)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(4,829)	(8,423)	(6,103)	(36,237)
FUND BALANCE (GAAP), beginning of year	66,924	62,095	62,095	55,992
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 62,095	\$ 53,672	\$ 55,992	\$ 19,755
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	62,095	53,672	55,992	19,755
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	62,095	53,672	55,992	19,755
FUND BALANCE, end of year	62,095	53,672	55,992	19,755
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(62,095)	(53,672)	(55,992)	(19,755)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	21,340	19,893	22,922	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	745	495	110	85
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,085	20,388	23,032	85
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	24,136	24,268	24,018	24,098
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	24,136	24,268	24,018	24,098
REVENUES OVER (UNDER) EXPENDITURES	(2,051)	(3,880)	(986)	(24,013)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,051)	(3,880)	(986)	(24,013)
FUND BALANCE (GAAP), beginning of year	38,432	36,381	36,381	35,395
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 36,381	\$ 32,501	\$ 35,395	\$ 11,382
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	36,381	32,501	35,395	11,382
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	36,381	32,501	35,395	11,382
FUND BALANCE, end of year	36,381	32,501	35,395	11,382
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(36,381)	(32,501)	(35,395)	(11,382)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	30,546	25,401	29,166	24,583
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,542	2,670	586	280
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	34,088	28,071	29,752	24,863
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	36,304	37,380	37,141	37,112
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	36,304	37,380	37,141	37,112
REVENUES OVER (UNDER) EXPENDITURES	(2,216)	(9,309)	(7,389)	(12,249)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,216)	(9,309)	(7,389)	(12,249)
FUND BALANCE (GAAP), beginning of year	134,857	132,641	132,641	125,252
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 132,641	\$ 123,332	\$ 125,252	\$ 113,003
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	132,641	123,332	125,252	113,003
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	132,641	123,332	125,252	113,003
FUND BALANCE, end of year	132,641	123,332	125,252	113,003
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(132,641)	(123,332)	(125,252)	(113,003)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	22,636	22,409	22,364	22,409
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	216	175	47	36
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,852	22,584	22,411	22,445
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	22,223	21,743	21,613	23,071
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	22,223	21,743	21,613	23,071
REVENUES OVER (UNDER) EXPENDITURES	629	841	798	(626)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	629	841	798	(626)
FUND BALANCE (GAAP), beginning of year	22,696	23,325	23,325	24,123
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 23,325	\$ 24,166	\$ 24,123	\$ 23,497
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	23,325	24,166	24,123	23,497
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	23,325	24,166	24,123	23,497
FUND BALANCE, end of year	23,325	24,166	24,123	23,497
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(23,325)	(24,166)	(24,123)	(23,497)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ -

* Neighborhood Improvement District special assessments.

Governmental Funds

Fund Statement—Series 2006A Neighborhood Improvement District Road Bond Fund 387 (Nonmajor Fund)

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	25,568	32,640
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>25,568</u>	<u>32,640</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	(25,568)	(32,640)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	25,568	32,640
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>25,568</u>	<u>32,640</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE (GAAP), beginning of year				
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	-	-	-	-
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Neighborhood Improvement District special assessments.

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	532	-	2,820	-
Charges for Services	4,528,128	4,687,840	4,660,813	4,657,913
Fines and Forfeitures	-	-	-	-
Interest	146,691	110,985	51,520	46,652
Hospital Lease	-	-	-	-
Other	90,181	10,000	27,328	25,400
Total Revenues	<u>4,765,532</u>	<u>4,808,825</u>	<u>4,742,481</u>	<u>4,729,965</u>
EXPENDITURES:				
Personal Services	577,148	594,606	576,556	585,898
Materials & Supplies	53,175	59,600	58,400	61,020
Dues Travel & Training	1,039	2,850	240	2,850
Utilities	407,651	463,512	456,387	461,590
Vehicle Expense	19,411	17,598	16,500	18,650
Equip & Bldg Maintenance	637,592	336,141	263,590	310,231
Contractual Services	3,011,436	3,394,974	2,981,210	3,539,540
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	18,500	-	18,500
Other	8,398	423,800	564	451,640
Fixed Asset Additions	3,975	559,600	505,076	2,500
Total Expenditures	<u>4,719,825</u>	<u>5,871,181</u>	<u>4,858,523</u>	<u>5,452,419</u>
REVENUES OVER (UNDER) EXPENDITURES	45,707	(1,062,356)	(116,042)	(722,454)
OTHER FINANCING SOURCES (USES):				
Transfer In	50,000	50,000	50,000	45,000
Transfer Out	(50,000)	(50,000)	(50,000)	(45,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	7,714	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>7,714</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	45,707	(1,062,356)	(108,328)	(722,454)
FUND BALANCE (GAAP), beginning of year	4,310,417	4,114,530	4,114,530	4,006,202
Less encumbrances, beginning of year	(294,405)	(22,189)	(22,189)	(22,189)
Add encumbrances, end of year	22,189	22,189	22,189	22,189
Proprietary fund adjustment to full accrual	30,622 *	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 4,114,530</u>	<u>\$ 3,052,174</u>	<u>\$ 4,006,202</u>	<u>\$ 3,283,748</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	210,317	205,000	205,000	205,000
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	22,189	22,189	22,189	22,189
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>232,506</u>	<u>227,189</u>	<u>227,189</u>	<u>227,189</u>
FUND BALANCE, end of year	4,114,530	3,052,174	4,006,202	3,283,748
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(232,506)</u>	<u>(227,189)</u>	<u>(227,189)</u>	<u>(227,189)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 3,882,024</u>	<u>\$ 2,824,985</u>	<u>\$ 3,779,013</u>	<u>\$ 3,056,559</u>
* Accrued Compensated Absences (17,330)				
Change in Accrued Compensated Absences	-			
Capital Assets	60,721			
Depreciation	(12,769)			
	<u>30,622</u>			

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	2,624	-
Charges for Services	2,269,487	2,306,313	2,311,922	2,353,730
Fines and Forfeitures	-	-	-	-
Interest	71,271	62,425	27,180	24,462
Hospital Lease	-	-	-	-
Other	17,709	10,000	25,527	25,400
Total Revenues	2,358,467	2,378,738	2,367,253	2,403,592
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,301,312	2,557,675	2,392,750	2,814,440
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	423,800	525	451,640
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,301,312	2,981,475	2,393,275	3,266,080
REVENUES OVER (UNDER) EXPENDITURES	57,155	(602,737)	(26,022)	(862,488)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	57,155	(602,737)	(26,022)	(862,488)
FUND BALANCE (GAAP), beginning of year	1,949,211	2,006,366	2,006,366	1,980,344
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 2,006,366	\$ 1,403,629	\$ 1,980,344	\$ 1,117,856
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	2,006,366	1,403,629	1,980,344	1,117,856
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,006,366	\$ 1,403,629	\$ 1,980,344	\$ 1,117,856

Internal Service Funds

Fund Statement–Self-Insured Dental Plan Fund 601

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	196	-
Charges for Services	188,358	191,833	188,419	191,909
Fines and Forfeitures	-	-	-	-
Interest	3,080	2,725	905	802
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>191,438</u>	<u>194,558</u>	<u>189,520</u>	<u>192,711</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	184,941	210,200	187,500	201,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	39	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>184,941</u>	<u>210,200</u>	<u>187,539</u>	<u>201,500</u>
REVENUES OVER (UNDER) EXPENDITURES	6,497	(15,642)	1,981	(8,789)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	6,497	(15,642)	1,981	(8,789)
FUND BALANCE (GAAP), beginning of year	73,013	79,510	79,510	81,491
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 79,510</u>	<u>\$ 63,868</u>	<u>\$ 81,491</u>	<u>\$ 72,702</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	<u>79,510</u>	<u>63,868</u>	<u>81,491</u>	<u>72,702</u>
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 79,510</u>	<u>\$ 63,868</u>	<u>\$ 81,491</u>	<u>\$ 72,702</u>

Internal Service Funds

Fund Statement–Self-Insured Workers’ Compensation Fund 602

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	545,203	538,579	540,000	468,448
Fines and Forfeitures	-	-	-	-
Interest	31,906	17,800	5,500	5,240
Hospital Lease	-	-	-	-
Other	846	-	360	-
Total Revenues	<u>577,955</u>	<u>556,379</u>	<u>545,860</u>	<u>473,688</u>
EXPENDITURES:				
Personal Services	-	13,266	761	13,266
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	462,248	497,100	294,456	425,800
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>462,248</u>	<u>510,366</u>	<u>295,217</u>	<u>439,066</u>
REVENUES OVER (UNDER) EXPENDITURES	115,707	46,013	250,643	34,622
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	(50,000)	(50,000)	(50,000)	(45,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(45,000)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	65,707	(3,987)	200,643	(10,378)
FUND BALANCE (GAAP), beginning of year	621,425	687,132	687,132	887,775
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 687,132</u>	<u>\$ 683,145</u>	<u>\$ 887,775</u>	<u>\$ 877,397</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	210,317	205,000	205,000	205,000
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>210,317</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>
FUND BALANCE, end of year	687,132	683,145	887,775	877,397
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>(210,317)</u>	<u>(205,000)</u>	<u>(205,000)</u>	<u>(205,000)</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 476,815</u>	<u>\$ 478,145</u>	<u>\$ 682,775</u>	<u>\$ 672,397</u>

Internal Service Funds

Fund Statement–Self-Insured Worker’s Compensation

Loss Control Fund 603

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	787	405	290	259
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	787	405	290	259
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	700	100	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	41,501	59,475	41,000	53,675
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	41,501	60,175	41,100	54,375
REVENUES OVER (UNDER) EXPENDITURES	(40,714)	(59,770)	(40,810)	(54,116)
OTHER FINANCING SOURCES (USES):				
Transfer In	50,000	50,000	50,000	45,000
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	50,000	50,000	50,000	45,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	9,286	(9,770)	9,190	(9,116)
FUND BALANCE (GAAP), beginning of year	-	9,286	9,286	18,476
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 9,286	\$ (484)	\$ 18,476	\$ 9,360
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	9,286	(484)	18,476	9,360
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 9,286	\$ (484)	\$ 18,476	\$ 9,360

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2008 <u>Actual</u>	2009 <u>Budget</u>	2009 <u>Projected</u>	2010 <u>Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	992,456	988,134	961,987	933,954
Fines and Forfeitures	-	-	-	-
Interest	13,971	6,735	4,390	3,966
Hospital Lease	-	-	-	-
Other	5	-	1,441	-
Total Revenues	1,006,432	994,869	967,818	937,920
EXPENDITURES:				
Personal Services	577,148	581,340	575,795	572,632
Materials & Supplies	53,175	59,600	58,400	61,020
Dues Travel & Training	1,039	2,150	140	2,150
Utilities	12,810	13,352	12,055	9,500
Vehicle Expense	19,411	17,598	16,500	18,650
Equip & Bldg Maintenance	223,606	292,901	241,090	280,231
Contractual Services	18,889	39,764	35,244	33,125
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	18,500	-	18,500
Other	-	-	-	-
Fixed Asset Additions	3,975	-	-	-
Total Expenditures	910,053	1,025,205	939,224	995,808
REVENUES OVER (UNDER) EXPENDITURES	96,379	(30,336)	28,594	(57,888)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	116	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	116	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	96,379	(30,336)	28,710	(57,888)
FUND BALANCE (GAAP), beginning of year	316,689	441,677	441,677	470,387
Less encumbrances, beginning of year	(3,077)	(1,064)	(1,064)	(1,064)
Add encumbrances, end of year	1,064	1,064	1,064	1,064
Proprietary fund adjustment to full accrual	30,622 *	-	-	-
FUND BALANCE (GAAP), end of year	\$ 441,677	\$ 411,341	\$ 470,387	\$ 412,499
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,064	1,064	1,064	1,064
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	1,064	1,064	1,064	1,064
FUND BALANCE, end of year	441,677	411,341	470,387	412,499
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(1,064)	(1,064)	(1,064)	(1,064)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 440,613	\$ 410,277	\$ 469,323	\$ 411,435
* Accrued Compensated Absences - ending	(17,330)			
Change in Accrued Compensated Absences	-			
Capital Assets	60,721			
Depreciation	(12,769)			
	<u>30,622</u>			

Internal Service Funds

Fund Statement—Capital Repairs and Replacements Fund 620

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	532	-	-	-
Charges for Services	182,769	229,306	224,810	207,782
Fines and Forfeitures	-	-	-	-
Interest	19,318	15,370	10,605	9,540
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	202,619	244,676	235,415	217,322
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	413,986	43,240	22,500	30,000
Contractual Services	2,545	30,760	30,260	11,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	8,398	-	-	-
Fixed Asset Additions	-	559,600	505,076	2,500
Total Expenditures	424,929	633,600	557,836	43,500
REVENUES OVER (UNDER) EXPENDITURES	(222,310)	(388,924)	(322,421)	173,822
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	7,598	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	7,598	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(222,310)	(388,924)	(314,823)	173,822
FUND BALANCE (GAAP), beginning of year	1,205,011	712,498	712,498	397,675
Less encumbrances, beginning of year	(291,328)	(21,125)	(21,125)	(21,125)
Add encumbrances, end of year	21,125	21,125	21,125	21,125
Proprietary adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 712,498	\$ 323,574	\$ 397,675	\$ 571,497
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	21,125	21,125	21,125	21,125
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	21,125	21,125	21,125	21,125
FUND BALANCE, end of year	712,498	323,574	397,675	571,497
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(21,125)	(21,125)	(21,125)	(21,125)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 691,373	\$ 302,449	\$ 376,550	\$ 550,372

Internal Service Funds

Fund Statement–Utility Fund 621

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	349,855	433,675	433,675	452,090
Fines and Forfeitures	-	-	-	-
Interest	5,494	4,005	1,865	1,680
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	355,349	437,680	435,540	453,770
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	394,841	450,160	444,332	452,090
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	394,841	450,160	444,332	452,090
REVENUES OVER (UNDER) EXPENDITURES	(39,492)	(12,480)	(8,792)	1,680
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	(39,492)	(12,480)	(8,792)	1,680
FUND BALANCE (GAAP), beginning of year	145,068	105,576	105,576	96,784
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 105,576	\$ 93,096	\$ 96,784	\$ 98,464
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	105,576	93,096	96,784	98,464
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 105,576	\$ 93,096	\$ 96,784	\$ 98,464

Internal Service Funds

Fund Statement—Capital Repairs and Replacements

Family Health Center Fund 622

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	474	835	430	384
Hospital Lease	-	-	-	-
Other	39,323	-	-	-
Total Revenues	39,797	835	430	384
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	39,797	835	430	384
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	39,797	835	430	384
FUND BALANCE (GAAP), beginning of year	-	39,797	39,797	40,227
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 39,797	\$ 40,632	\$ 40,227	\$ 40,611
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	39,797	40,632	40,227	40,611
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 39,797	\$ 40,632	\$ 40,227	\$ 40,611

Internal Service Funds

Fund Statement—Capital Repairs and Replacements

Health Department Fund 623

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	390	685	355	319
Hospital Lease	-	-	-	-
Other	32,298	-	-	-
Total Revenues	32,688	685	355	319
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	32,688	685	355	319
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	32,688	685	355	319
FUND BALANCE (GAAP), beginning of year	-	32,688	32,688	33,043
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 32,688	\$ 33,373	\$ 33,043	\$ 33,362
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	32,688	33,373	33,043	33,362
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 32,688	\$ 33,373	\$ 33,043	\$ 33,362

Internal Service Funds

Fund Statement—Capital Repairs and Replacements

Health Department Fund 624

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	50,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	50,000
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	50,000
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)	-	-	-	50,000
FUND BALANCE (GAAP), beginning of year				
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ -	\$ -	\$ -	\$ 50,000
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	-	-	-	-
FUND BALANCE, end of year	-	-	-	50,000
FUND BALANCE RESERVES/DESIGNATIONS, end of year	-	-	-	-
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ -	\$ -	\$ -	\$ 50,000

Trust Funds

Fund Statement–Private Purpose Trust Funds Combined

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,758	3,055	815	940
Hospital Lease	-	-	-	-
Other	3,277	50	10	50
Total Revenues	7,035	3,105	825	990
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	5,195	4,000	3,300	3,350
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,568	1,600	916	542
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,763	5,600	4,216	3,892
REVENUES OVER (UNDER) EXPENDITURES	272	(2,495)	(3,391)	(2,902)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	272	(2,495)	(3,391)	(2,902)
FUND BALANCE (GAAP), beginning of year	122,461	122,733	122,733	119,342
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 122,733	\$ 120,238	\$ 119,342	\$ 116,440
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	37,471	37,471	37,471	37,471
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	37,471	37,471	37,471	37,471
FUND BALANCE, end of year	122,733	120,238	119,342	116,440
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(37,471)	(37,471)	(37,471)	(37,471)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 85,262	\$ 82,767	\$ 81,871	\$ 78,969

Trust Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,024	965	222	225
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,024	965	222	225
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,568	1,600	916	542
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,568	1,600	916	542
REVENUES OVER (UNDER) EXPENDITURES	(544)	(635)	(694)	(317)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(544)	(635)	(694)	(317)
FUND BALANCE (GAAP), beginning of year	33,955	33,411	33,411	32,717
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 33,411	\$ 32,776	\$ 32,717	\$ 32,400
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	32,400	32,400	32,400	32,400
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	32,400	32,400	32,400	32,400
FUND BALANCE, end of year	33,411	32,776	32,717	32,400
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(32,400)	(32,400)	(32,400)	(32,400)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 1,011	\$ 376	\$ 317	\$ -

Trust Funds

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

	2008 Actual	2009 Budget	2009 Projected	2010 Budget
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	239	210	53	65
Hospital Lease	-	-	-	-
Other	150	50	10	50
Total Revenues	389	260	63	115
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	570	1,500	300	350
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	570	1,500	300	350
REVENUES OVER (UNDER) EXPENDITURES	(181)	(1,240)	(237)	(235)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(181)	(1,240)	(237)	(235)
FUND BALANCE (GAAP), beginning of year	7,922	7,741	7,741	7,504
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	\$ 7,741	\$ 6,501	\$ 7,504	\$ 7,269
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	5,071	5,071	5,071	5,071
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	5,071	5,071	5,071	5,071
FUND BALANCE, end of year	7,741	6,501	7,504	7,269
FUND BALANCE RESERVES/DESIGNATIONS, end of year	(5,071)	(5,071)	(5,071)	(5,071)
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	\$ 2,670	\$ 1,430	\$ 2,433	\$ 2,198

Trust Funds

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

	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,495	1,880	540	650
Hospital Lease	-	-	-	-
Other	3,127	-	-	-
Total Revenues	<u>5,622</u>	<u>1,880</u>	<u>540</u>	<u>650</u>
EXPENDITURES:				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	4,625	2,500	3,000	3,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>4,625</u>	<u>2,500</u>	<u>3,000</u>	<u>3,000</u>
REVENUES OVER (UNDER) EXPENDITURES	997	(620)	(2,460)	(2,350)
OTHER FINANCING SOURCES (USES):				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	997	(620)	(2,460)	(2,350)
FUND BALANCE (GAAP), beginning of year	80,584	81,581	81,581	79,121
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>\$ 81,581</u>	<u>\$ 80,961</u>	<u>\$ 79,121</u>	<u>\$ 76,771</u>
FUND BALANCE RESERVES AND DESIGNATIONS, end of year				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
Total Fund Balance Reserves and Designations, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	81,581	80,961	79,121	76,771
FUND BALANCE RESERVES/DESIGNATIONS, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, end of year	<u>\$ 81,581</u>	<u>\$ 80,961</u>	<u>\$ 79,121</u>	<u>\$ 76,771</u>

