

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

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December Session of the October Adjourned

Term. 20 21

County of Boone

In the County Commission of said county, on the

16th

day of December

20 21

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of Boone County does hereby approve and adopt the Boone County Operating Budget for fiscal year 2022. The adopted operating budget shall consist of all appropriations included in the Proposed Budget submitted to the County Commission by the County Auditor, subject to the adjustments shown in the attached schedule of Commission Directed Changes to the fiscal year 2022 Proposed Budget. Final wage and benefit appropriations for each department have been calculated using actual salaries in effect as of December 15, 2021, incorporating all approved range re-classifications having an effective date of January 1, 2022. In addition, the adopted budget authorizes a 4% increase adjustment to the County's Salary Range Table for FY 2022, which has been incorporated into relevant wage and benefit calculations for all FY 2022 appropriations.

Total appropriations are set forth by line item and are summarized as follows:

- 1) by category of expenditure (i.e., class 1, class 2, etc. up to and including class 9.);
- 2) by office, department or spending agency; and,
- 3) by fund.

Spending may not exceed appropriations at the class level for a given office, department, or spending agency without approval pursuant to the County's Budget Adjustment Policy. Total appropriations for each fund are set forth in the individual Fund Statements and are published in the County's fiscal year 2022 Budget. The Proposed Budget submitted by the County Auditor, which is hereby incorporated into this appropriation order by reference, contains detailed documentation and descriptions for each line-item account within each category of expenditure. Appropriations shall be expended only for the purposes that are within the intent of the category in which they are included.

The County Commission approves all employee positions included in the Proposed Budget, adjusted for Commission-directed changes noted in the attached schedule, together with the specified budgeted hours, range, and benefit status for each position.

The County Commission approves appropriations for the specific fixed assets identified in the various fixed asset appropriation accounts and authorizes procurement of the same in accordance with the County's Purchasing Policy adopted by the County Commission.

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STATE OF MISSOURI

Term. 20

County of Boone

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In the County Commission of said county, on the

day of

20

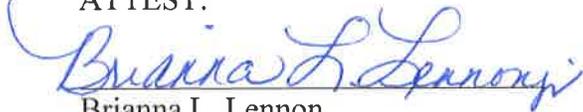
the following, among other proceedings, were had, viz:

The County Commission tentatively fixes the property tax rates necessary to finance the budget and which are shown in the attached Draft Revenue Commission Order.

The County Commission authorizes the County Auditor to re-appropriate unspent fiscal year 2021 grant funds which may be carried forward into fiscal year 2022 according to the terms of the grant award upon determination that a remaining balance of the grant award is available for re-budgeting. In addition, the County Commission authorizes the County Auditor to re-appropriate unencumbered FY 2021 appropriations for projects approved in the FY 2021 budget which require extension into FY 2022 for completion.

Done this 16th day of December 2021.

ATTEST:

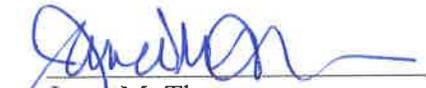

Brianna L. Lennon
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner



Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner

FOR PURPOSES OF SETTING THE FISCAL YEAR 2022 PROPERTY TAX RATES, THE COUNTY COMMISSION IS REQUIRED TO CONDUCT A PUBLIC HEARING AFTER GIVING DUE NOTICE. THE PUBLIC HEARING WILL OCCUR SOMETIME AROUND AUGUST OR EARLY SEPTEMBER 2022. THE COUNTY'S ACTUAL PROPERTY TAX RATE FOR FISCAL YEAR 2022 WILL BE ESTABLISHED AT THAT TIME.

THE DRAFT WORDING BELOW REPRESENTS THE COMMISSION ORDER THAT WOULD BE REQUIRED AT THAT TIME TO ESTABLISH THE PROPERTY TAX RATES REFLECTED IN THE FY 2022 BUDGET.

DRAFT REVENUE COMMISSION ORDER FOR PURPOSES OF RSMO SEC. 50.590(3) and RSMO SEC. 50.610:

Now on this day the County Commission of the County of Boone, pursuant to the provisions of RSMo Sec. 137.055, after due notice and public hearing, does hereby set the property tax levies for the County of Boone as follows:

County of Boone		Total:	\$0.2820
General Revenue	\$0.1200		
Common Road and Bridge	\$0.0500		
Group Homes	\$0.1120		
County-wide Surtax on Subclass III Property			\$0.6100

Done this ___ day of September 2022.

Commission Directed Changes to the 2022 Proposed Operating Budget

	Expenditure	Dept.	Account	Revenue	Description
General (Fund #100)					
Personnel Changes (with related costs):					
Salary & Benefits	17,837	1170	1XXXX		Extended training period Office Administrator Position
Salary & Benefits	38,440	1228	1XXXX		Increase hours from 25 to 30 per week and add benefits for 2 Office Specialist Positions
Subtotal	<u>56,277</u>				
Other Changes:					
Contingency	16,620	1123	86850		Add'l funds for Auditor transition plan
Replacement Computer Software	155,000	1172	92302		Add'l funds for consultant hours and on-going software upgrades - Finance & Timekeeping
Recycling & Dump Fees	6,900	1360	83160		Contracted services cost will be higher for recycling program
Outsourced Services	(75,392)	1725	71100		Hinkson Creek Water/Chemical Analysis Project contract will be complete before the end of the year
Subtotal	<u>103,128</u>				
Total Changes to General Fund	<u>\$ 159,405</u>			<u>\$ -</u>	

911/Emergency Management Sales Tax (Fund #270)

Joint Communication Operations

Sale of Non-Capital Assets		2701	3836	1,000	Sale of Vehicle
Replacement Auto/Trucks	10,850	2701	92400		Transfer of Vehicle from Sheriff's Dept to Joint Communications
Staffing Consulting Services	60,000	2711	71101		Employee retention consulting services
Subtotal	<u>\$ 70,850</u>			<u>\$ 1,000</u>	

Joint Comm Radio Network

	182,700	2706	91300		800 MHz Infrastructure Overlay Project
Subtotal	<u>\$ 182,700</u>			<u>\$ -</u>	

Total Changes to 911/Emergency Management Sales Tax Fund \$ 253,550 \$ 1,000

Juvenile Justice Preservation (Fund #287)

Outsourced Services	3,000	2870	71100		Add omitted contractual services for programming
Total Changes to Juvenile Justice Preservation Fund	<u>3,000</u>			<u>\$ -</u>	

Law Enforcement Services (Fund #290)

Sheriff Operations

Changes to Various Revenue Estimates and Appropriations:

Sale of Capital Fixed Asset		2901	3835	\$ 10,850	Transfer of Vehicle from Sheriff's Dept to Joint Communications
Subtotal				<u>\$ 10,850</u>	
Total Changes to Law Enforcement Services Fund	<u>\$ -</u>			<u>\$ 10,850</u>	

Commission Directed Changes to the 2022 Proposed Operating Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
Capital Repairs & Replacements (Fund #620)					
Major Bldg Repairs/Replacements	80,000	6200	60110	-	Replace Juvenile Justice Center Intercom System
Total Changes to Capital Repairs & Replacements Fund	80,000			\$ -	

Summary of Changes to the Proposed Budget (By Fund):

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ 159,405	\$ -
911/Emergency Management Sales Tax (Fund #270)	253,550	1,000
Juvenile Justice Preservation (Fund #287)	3,000	-
Law Enforcement Services (Fund #290)	-	10,850
Internal Service Funds:		
Capital Repairs & Replacements (Fund #620)	80,000	-
Total	\$ 495,955	\$ 11,850

2022 Matrix of Expenditures by Function and Class— All Governmental Funds Combined Excluding Capital Project Funds

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*	Vehicle Expense	Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
General Government Operations	\$ 7,491,890	\$ 708,616	\$ 303,310	\$ 94,796	\$ 14,215	\$ 285,252	\$ 2,411,146	\$ -	\$ 3,647,279	\$ 448,381	\$ 15,404,885	\$ -	\$ 15,404,885
Public Safety & Judicial - Courts	2,243,088	186,876	100,925	145,284	5,000	35,764	1,016,881	-	891,415	273,038	4,898,271	-	4,898,271
Public Safety & Judicial - Sheriff/Corrections	10,459,293	561,464	123,337	379,154	296,845	105,784	964,319	-	1,495,145	600,170	14,985,511	12,000	14,997,511
Public Safety & Judicial - Prosecuting Attorney	2,829,191	68,514	65,135	14,153	5,780	4,378	18,152	-	249,333	-	3,254,636	16,562	3,271,198
Public Safety & Judicial - 911 & Emergency	6,032,897	249,464	173,630	464,361	22,033	422,368	1,203,175	-	1,569,651	5,150,850	15,288,429	867,962	16,156,391
Public Safety & Judicial - Other	527,322	5,225	2,775	2,595	-	900	382,117	-	124,200	-	1,045,134	-	1,045,134
Environment, Protective Inspection & Infrastructure	5,562,110	2,888,558	53,893	123,318	829,369	321,128	9,113,439	-	1,344,663	1,492,430	21,728,908	-	21,728,908
Community Health & Public Services	369,540	5,035	19,255	5,040	1,500	1,513	13,988,199	-	2,569,878	6,500	16,966,460	-	16,966,460
Other	-	-	-	-	-	-	-	976,567	66,925	-	1,043,492	-	1,043,492
Total	\$ 35,515,331	\$ 4,673,732	\$ 842,260	\$ 1,228,701	\$ 1,174,742	\$ 1,177,087	\$ 29,097,428	\$ 976,567	\$ 11,958,489	\$ 7,971,369	\$ 94,615,726	\$ 896,524	\$ 95,512,250

* Includes land-line phones, cell phones, and data communications; also includes building utilities for those facilities housing a single office or department. Utilities for facilities housing multiple offices are accounted for in an internal service fund and reflected in the departmental cost as "Facilities Internal Service Charge", included in Other.

**2022 Expenditures by Functional Unit and Funding Source—
All Governmental Funds Combined Excluding Capital Project Funds**

Cost Center #	Functional Area Department/Cost Center Name	Major Funds					Non-Major Funds	Total Governmental Funds
		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund		
General Government Operations								
1110	Auditor	\$ 613,411						613,411
1115	Human Resources & Risk Mgmt	341,067						341,067
1118	Purchasing	368,640						368,640
1121	County Commission	598,102						598,102
1122	County Association Dues	51,816						51,816
1123	GF Emergency & Contingency	943,420						943,420
1125	Centralia Office	8,464						8,464
1126	County Counselor	504,465						504,465
1131	GF County Clerk Operations	342,824						342,824
1132	GF Elections and VR Operations	547,639						547,639
2300	Election Services Fund Operations					93,800		93,800
2320	Election Equip Replcmnt Fund Activity							
1133	GF Election Activities	910,700						910,700
1140	Treasurer	336,227						336,227
1150	GF Collector	886,854						886,854
2110	Collector Tax Maint Fnd Activity					277,571		277,571
1160	GF Recorder	548,049						548,049
2800	Record Preservation Fund Activity					341,505		341,505
1170	GF IT Administration	495,577						495,577
1171	GF IT Facilities Security	130,138						130,138
1172	GF IT Hardware & Software	1,205,141						1,205,141
1173	GF IT Software Development	886,639						886,639
1174	GF IT Technical Support	701,716						701,716
1177	GF IT GIS	287,213						287,213
1190	GF Non-Departmental	341,843						341,843
1191	Safety & Risk Management	7,380						7,380
1191	Safety & Risk Management	137,239						137,239
1192	Recruitment & Retention	436,002						436,002
1194	GF IT Mail Services	802,241						802,241
1195	GF Insurance Activity	15,110						15,110
1196	GF Records Management Services					2,388,242		2,388,242
2010	Assessment					11,239		11,239
2011	Assessment Insurance Activity					64,711		64,711
2012	ARS IT Hardware & Software							
	Sub-Total	12,226,017				3,176,868		15,402,885
Public Safety & Judicial - Courts								
1210	GF Court Operations	2,182,096						2,182,096
1221	GF Circuit Clerk	538,703						538,703
1230	GF Jury Costs	75,650						75,650
1241	GF Juvenile Office	545,461						545,461
1242	GF Juvenile Detention	395,387						395,387
1243	GF Juvenile Grants	259,558						259,558
1244	GF Court Ops Grants	28						28
2620	FMSRV&JUST FD Court Operations					85,675		85,675
2821	FMSRV&JUST FD Juvenile Office					23,000		23,000
2830	DRUG COURT FUND Drug Court					191,280		191,280
2831	DRUG COURT FUND Veterans Court					36,797		36,797
2850	ADMIN JUST FD Court Operations					57,850		57,850
2860	GARNISHMENT FEE FD Circuit Clerk Garnishn					43,000		43,000
2870	JJ Preservation Juvenile Office					6,000		6,000
2904	LEST Alt Sentencing Programs			297,849				297,849
2908	LEST Court Ops/Alt Sent Prog			159,937				159,937
	Sub-Total	3,996,883		467,786		443,662		4,898,271
Public Safety & Judicial - Sheriff & Corrections								
1228	GF Sheriff/Detention Administration	2,901,173						2,901,173
1251	GF Sheriff Operations	3,844,409						3,844,409
1253	GF Sheriff Grants	409,097						409,097
1255	GF Detention Operations	4,231,993						4,231,993
2510	SH Training Fund Activity					16,400		16,400
2521	CTZNCNTRBFD Cmnty Traffic Safety					97,500		97,500
2525	CTZNCNTRBFD Community Programs					430		430
2530	Justice Assistance Grant FYX0					34,203		34,203
2531	Justice Assistance Grant FYX1					36,950		36,950
2539	Justice Assistance Grant FYX9					40,934		40,934
2540	Sheriff Civil Charges Fund Activity					3,500		3,500
2550	Sheriff Revolving Fund Activity					52,658		52,658
2560	Inmate Prisoner Security Fund Activity					35,850		35,850
2570	Sheriff K9 Operations Fund Activity					22,620		22,620
2901	LEST Sheriff Operations			2,070,791				2,070,791
2902	LEST Detention Operations			904,652				904,652
2906	LEST Contract Inmate Housing			180,000				180,000
2909	LEST Sheriff/Detention Administration			102,351				102,351
	Sub-Total	\$ 11,386,672		3,257,794		341,045		14,985,511

**2022 Expenditures by Functional Unit and Funding Source—
All Governmental Funds Combined Excluding Capital Project Funds**

Cost Center #	Functional Area Department/Cost Center Name	Major Funds					Non-Major Funds	Total Governmental Funds
		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund		
Public Safety & Judicial - Prosecuting Attorney								
1281	GF Prosecuting Attorney	\$ 2,282,530	-	-	-	-	-	2,282,530
1282	GF Pros Atmry Victim Witness	342,989	-	-	-	-	-	342,989
1263	Pros Atmry Child Support Enforcement	227,991	-	-	-	-	-	227,991
2600	Pros Atmry Training Fund Activity	-	-	-	-	4,821	-	4,821
2610	Pros Atmry Tax Collection	-	-	-	-	18,910	-	18,910
2620	Pros Atmry Contingency	-	-	-	-	20,000	-	20,000
2640	Pros Atmry Forfeiture	-	-	-	-	3,075	-	3,075
2650	Pros Atmry Admin Handling Cost	-	-	-	-	955	-	955
2651	Pros Atmry Bad Check	-	-	-	-	30	-	30
2903	LEST Prosecuting Attorney	-	-	353,535	-	-	-	353,535
	Sub-Total	2,853,510	-	353,535	-	47,591	-	3,254,636
Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC-CEPF Grant	-	-	-	-	-	2,500	2,500
2700	911/EM Non-Departmental	-	-	-	-	604,800	-	604,800
2701	BOCO Joint Comm 911 Operations	-	-	-	-	4,450,547	-	4,450,547
2702	Emergency Management Operations	-	-	-	-	959,014	-	959,014
2703	911/EM IT Administration	-	-	-	-	2,987	-	2,987
2704	BOCO Joint Comm Radio Operations	-	-	-	-	848,841	-	848,841
2705	911/EM FM Building Maintenance	-	-	-	-	355,546	-	355,546
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	3,333,600	-	3,333,600
2707	Disaster Relief Activities	-	-	-	-	500,000	-	500,000
2708	911/EM IT Hardware & Software	-	-	-	-	2,525,192	-	2,525,192
2709	911/EM IT Technical Support	-	-	-	-	507,446	-	507,446
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	60,000	-	60,000
2711	BOCO Joint Comm Administration	-	-	-	-	1,057,938	-	1,057,938
2712	911/EM Insurance Activity	-	-	-	-	82,038	-	82,038
	Sub-Total	-	-	-	-	15,225,929	82,500	15,288,429
Public Safety & Judicial - Other								
1200	Public Administrator	600,357	-	-	-	-	-	600,357
1280	Medical Examiner	378,967	-	-	-	-	-	378,967
1285	GF District Defender	38,010	-	-	-	-	-	38,010
2900	LEST Non-Departmental	-	-	29,800	-	-	-	29,800
	Sub-Total	1,015,334	-	29,800	-	-	-	1,045,134
Environment, Protective Inspection & Infrastructure								
1340	GF NID Administration	5,250	-	-	-	-	-	5,250
1360	GF RM Solid Waste	139,860	-	-	-	-	-	139,860
1710	GF RM Land Use Planning	427,028	-	-	-	-	-	427,028
1711	GF RM Administration	456,079	-	-	-	-	-	456,079
1720	GF RM Building Inspection	458,492	-	-	-	-	-	458,492
1725	GF RM Stormwater Planning	167,108	-	-	-	-	-	167,108
2040	R&B Road Maintenance	-	7,238,846	-	-	-	-	7,238,846
2041	RM Road Infrastructure Rehab Preservation	-	4,885,000	-	-	-	-	4,885,000
2042	R&B Fleet Mntc Operations	-	1,618,431	-	-	-	-	1,618,431
2043	R&B Traffic/Sign	-	146,886	-	-	-	-	146,886
2044	R&B Administration	-	290,000	-	-	-	-	290,000
2045	RM Road Inspection	-	300,610	-	-	-	-	300,610
2046	RM Stormwater Planning	-	189,087	-	-	-	-	189,087
2047	R&B Facilities Mntc/Custodial	-	250,442	-	-	-	-	250,442
2048	R&B Insurance Activity	-	199,168	-	-	-	-	199,168
2049	R&B Non-Departmental	-	4,128,007	-	-	-	-	4,128,007
2081	RM Administration R&B Fund	-	284,258	-	-	-	-	284,258
2082	RM Engineering R&B Fund	-	535,830	-	-	-	-	535,830
2083	R&B IT Hardware & Software	-	70,726	-	-	-	-	70,726
	Sub-Total	1,653,817	20,075,091	-	-	-	-	21,728,908
Community Health & Public Services								
1410	Public Health Services	1,389,890	-	-	-	-	-	1,389,890
1420	GF Community Services Administration	42,086	-	-	-	-	-	42,086
1430	Civic Services	114,000	-	-	-	-	-	114,000
1730	Animal Control	255,776	-	-	-	-	-	255,776
1740	On-Site Waste Water	130,298	-	-	-	-	-	130,298
2030	Domestic Violence Fund Activity	-	-	-	-	22,000	-	22,000
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	42,101	-	42,101
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	105,000	-	105,000
2132	CMTYHLTHFND Program Funding	-	-	-	-	780,000	-	780,000
2160	CSF Community Services Administration	-	-	-	726,309	-	-	726,309
2161	CSF Strategic Opportunities	-	-	-	650,000	-	-	650,000
2162	CSF Program Funding	-	-	-	12,709,000	-	-	12,709,000
	Sub-Total	1,932,050	-	-	14,085,309	949,101	-	16,966,460
Other								
1510	Economic Support	63,000	-	-	-	-	-	63,000
3080	2015 Series Spec Oblg Bond-ECC	-	-	-	-	867,863	-	867,863
3870	2008 Series GO Bond -Swr NID DNR	-	-	-	-	68,596	-	68,596
3880	2010A Series GO Bond -Swr NID	-	-	-	-	12,475	-	12,475
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	10,514	-	10,514
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	6,250	-	6,250
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	14,694	-	14,694
	Sub-Total	\$ 63,000	-	-	-	980,492	-	1,043,492
	Total Expenditures	35,129,283	20,075,091	4,098,916	14,085,309	15,225,929	6,001,199	94,815,728
	Other Financing Uses	12,000	-	-	-	867,962	16,562	896,524
	Grand Total	\$ 35,141,283	20,075,091	4,098,916	14,085,309	16,093,891	6,017,761	95,512,250

Fund Statements—

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

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

Governmental Funds

Fund Statement--All Governmental Funds Combined

(Excluding Capital Project Funds)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 5,683,135	5,682,875	5,491,392	6,013,375
Assessments	128,689	73,005	83,613	72,652
Sales Taxes	50,187,990	48,991,000	55,215,000	56,307,000
Franchise Taxes	164,050	165,000	160,000	163,000
Licenses and Permits	1,064,902	715,664	882,173	708,822
Intergovernmental	27,806,464	5,694,124	6,114,044	5,242,229
Charges for Services	6,954,544	6,495,515	6,562,086	6,728,782
Fines and Forfeitures	93,816	10,000	133,609	16,000
Interest	1,369,771	1,256,239	724,303	943,478
Hospital Lease	2,565,382	1,950,000	2,600,272	-
Other	4,856,548	2,491,715	2,321,704	2,321,134
Total Revenues	100,875,291	73,525,137	80,288,196	78,516,472
Other Financing Sources				
Transfer In from other funds	1,101,982	1,116,072	1,114,382	896,524
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	219,245	244,793	453,136	274,125
Total Other Financing Sources	1,321,227	1,360,865	1,567,518	1,170,649
Fund Balance Used for Operations	237,991	13,665,067	3,438,510	16,218,022
TOTAL FINANCIAL SOURCES	\$ 102,434,509	88,551,069	85,294,224	95,905,143
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 30,401,798	32,921,340	30,126,970	35,515,331
Materials & Supplies	3,456,052	3,902,021	3,414,230	4,673,752
Dues Travel & Training	231,818	822,446	479,889	842,260
Utilities	1,042,966	1,199,437	1,112,495	1,228,701
Vehicle Expense	702,655	1,052,951	1,043,852	1,174,742
Equip & Bldg Maintenance	991,831	1,204,173	1,130,569	1,177,087
Contractual Services	18,622,177	29,861,978	25,241,579	29,097,428
Debt Service (Principal and Interest)	1,126,855	1,036,783	1,030,351	976,567
Emergency	-	1,156,435	-	1,252,000
Other	29,128,822	9,177,582	7,385,370	10,706,489
Fixed Asset Additions	4,147,510	4,789,851	4,294,285	7,971,369
Total Expenditures	89,852,484	87,124,997	75,259,590	94,615,726
Other Financing Uses				
Transfer Out to other funds	1,101,982	1,426,072	1,424,382	896,524
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,101,982	1,426,072	1,424,382	896,524
TOTAL FINANCIAL USES	\$ 90,954,466	88,551,069	76,683,972	95,512,250
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 82,276,849	94,405,130	94,405,130	95,031,303
Less encumbrances, beginning of year	(3,663,500)	(4,545,569)	(4,545,569)	-
Add encumbrances, end of year	4,549,729	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	<u>11,242,052</u>	<u>(13,665,067)</u>	<u>5,171,742</u>	<u>(15,825,129)</u>
FUND BALANCE (GAAP), end of year	94,405,130	76,194,494	95,031,303	79,206,174
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(18,463,341)</u>	<u>(17,429,442)</u>	<u>(17,440,380)</u>	<u>(17,406,377)</u>
NET FUND BALANCE, end of year	\$ 75,941,789	58,765,052	77,590,923	61,799,797

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,979,529	3,985,700	3,850,412	4,223,300
Assessments	-	-	-	-
Sales Taxes	14,459,278	14,123,000	15,905,000	16,223,000
Franchise Taxes	164,050	165,000	160,000	163,000
Licenses and Permits	950,729	613,335	742,848	653,961
Intergovernmental	4,064,323	2,484,374	2,709,487	2,607,252
Charges for Services	4,549,816	4,268,484	4,349,059	4,407,239
Fines and Forfeitures	21,160	10,000	16,000	16,000
Interest	364,795	337,131	196,677	260,677
Hospital Lease	1,996,687	1,520,000	2,023,842	-
Other	3,518,706	2,413,760	2,217,454	2,240,849
Total Revenues	34,069,073	29,920,784	32,170,779	30,795,278
Other Financing Sources				
Transfer In from other funds	189,572	243,335	241,645	16,562
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	46,247	1,500	49,532	7,300
Total Other Financing Sources	235,819	244,835	291,177	23,862
Fund Balance Used for Operations	-	2,682,434	-	4,322,143
TOTAL FINANCIAL SOURCES	\$ 34,304,892	32,848,053	32,461,956	35,141,283
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 18,180,979	19,240,643	18,085,922	20,356,027
Materials & Supplies	869,267	1,068,756	860,853	1,087,803
Dues Travel & Training	136,357	426,213	257,857	445,861
Utilities	517,365	583,001	538,049	591,484
Vehicle Expense	255,013	323,667	322,865	336,030
Equip & Bldg Maintenance	252,407	367,839	345,431	374,013
Contractual Services	3,006,235	3,914,491	3,619,702	3,907,721
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	850,000	-	850,000
Other	4,998,183	5,050,702	4,714,064	6,349,794
Fixed Asset Additions	1,018,861	1,022,741	1,027,105	830,550
Total Expenditures	29,234,667	32,848,053	29,771,848	35,129,283
Other Financing Uses				
Transfer Out to other funds	11,745	-	-	12,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	11,745	-	-	12,000
TOTAL FINANCIAL USES	\$ 29,246,412	32,848,053	29,771,848	35,141,283
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 19,698,391	24,527,391	24,527,391	26,393,969
Less encumbrances, beginning of year	(1,053,010)	(823,530)	(823,530)	-
Add encumbrances, end of year	823,530	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,058,480	(2,682,434)	2,690,108	(4,322,143)
FUND BALANCE (GAAP), end of year	24,527,391	21,021,427	26,393,969	22,071,826
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,167,205)	(343,675)	(343,675)	(343,675)
NET FUND BALANCE, end of year	\$ 23,360,186	20,677,752	26,050,294	21,728,151
Net Fund Balance as a percent of expenditures	79.91%	62.95%	87.50%	61.85%

Governmental Funds

Fund Statement—Road & Bridge Fund 204 (Major Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,703,606	1,697,175	1,640,980	1,790,075
Assessments	-	-	-	-
Sales Taxes	14,452,403	14,111,000	15,898,000	16,216,000
Franchise Taxes	-	-	-	-
Licenses and Permits	15,518	10,175	11,325	9,325
Intergovernmental	2,053,396	2,572,324	2,788,261	2,012,424
Charges for Services	47,790	7,505	8,162	8,105
Fines and Forfeitures	-	-	-	-
Interest	200,497	161,825	131,315	130,975
Hospital Lease	-	-	-	-
Other	134,873	53,970	61,210	55,270
Total Revenues	<u>18,608,083</u>	<u>18,613,974</u>	<u>20,539,253</u>	<u>20,222,174</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	71,722	188,575	323,793	220,575
Total Other Financing Sources	<u>71,722</u>	<u>188,575</u>	<u>323,793</u>	<u>220,575</u>
Fund Balance Used for Operations		1,343,160	-	-
TOTAL FINANCIAL SOURCES	\$ 18,679,805	20,145,709	20,863,046	20,442,749
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,320,975	4,345,867	4,218,751	4,536,519
Materials & Supplies	1,951,307	2,213,290	2,034,869	2,876,197
Dues Travel & Training	8,542	38,257	15,271	38,520
Utilities	93,356	125,372	117,132	116,095
Vehicle Expense	434,318	699,789	707,006	810,179
Equip & Bldg Maintenance	334,589	390,169	389,963	316,678
Contractual Services	5,229,773	10,097,314	8,421,470	8,746,301
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	159,645	-	250,000
Other	2,759,986	963,006	932,989	922,772
Fixed Asset Additions	825,571	1,113,000	1,749,811	1,461,830
Total Expenditures	<u>15,958,417</u>	<u>20,145,709</u>	<u>18,587,262</u>	<u>20,075,091</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 15,958,417	20,145,709	18,587,262	20,075,091
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,157,906	17,260,985	17,260,985	17,305,890
Less encumbrances, beginning of year	(849,188)	(2,230,879)	(2,230,879)	-
Add encumbrances, end of year	2,230,879	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,721,388	(1,343,160)	2,275,784	367,658
FUND BALANCE (GAAP), end of year	<u>17,260,985</u>	<u>13,686,946</u>	<u>17,305,890</u>	<u>17,673,548</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(5,000,000)</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>
NET FUND BALANCE, end of year	\$ 12,260,985	8,686,946	12,305,890	12,673,548
Net Fund Balance as a percent of expenditures	76.83%	43.12%	66.21%	63.13%

Governmental Funds

Fund Statement—Road & Bridge Fund 204 (Major Fund)

Departments funded by Road & Bridge Sales Tax

	2040 R&B Road Maintenance	2041 Resource Mgt Infrastructure Preservat/Rehab	2042 R&B Fleet Maintenance Operations	2043 R&B Traffic & Sign Operations	2044 R&B Administration	2045 Resource Mgmt Road Inspection
REVENUES:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	7,000
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	38,064	-	-	-	-	5
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Hospital Lease	-	-	-	-	-	-
Other	228,500	-	43,345	4,000	-	-
Total Revenues	\$ 266,564	\$ -	\$ 43,345	\$ 4,000	\$ -	\$ 7,005
EXPENDITURES:						
Personal Services	2,765,911	-	386,326	125,801	254,454	277,449
Materials & Supplies	2,789,399	-	37,690	20,327	5,270	576
Dues Travel & Training	13,526	-	3,000	-	3,149	1,011
Utilities	19,030	-	2,358	558	949	3,384
Vehicle Expense	-	-	792,054	-	-	13,776
Equip & Bldg Maintenance	-	-	275,000	-	1,440	100
Contractual Services	152,500	4,865,000	18,953	-	17,618	1,075
Emergency	150,000	-	-	-	-	-
Other	2,500	-	3,550	-	7,120	3,239
Fixed Asset Additions	1,345,980	-	97,500	-	-	-
Total Expenditures	\$ 7,238,846	\$ 4,865,000	\$ 1,616,431	\$ 146,686	\$ 290,000	\$ 300,610

FUND BALANCE USED FOR OPERATIONS

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,613,099	3,528,000	3,974,000	4,054,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	61	500	100	300
Fines and Forfeitures	-	-	-	-
Interest	43,054	37,600	23,600	23,600
Hospital Lease	-	-	-	-
Other	231,887	-	9,077	-
Total Revenues	3,888,101	3,566,100	4,006,777	4,077,900
Other Financing Sources				
Transfer In from other funds	6,201	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	99,311	54,718	79,565	46,250
Total Other Financing Sources	105,512	54,718	79,565	46,250
Fund Balance Used for Operations	-	339,870	-	-
TOTAL FINANCIAL SOURCES	\$ 3,993,613	3,960,688	4,086,342	4,124,150
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,583,802	2,796,941	2,378,135	3,027,446
Materials & Supplies	139,443	144,993	147,202	146,747
Dues Travel & Training	7,653	30,295	18,403	38,363
Utilities	57,435	55,237	58,110	49,264
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	45,071	56,383	40,799	49,454
Contractual Services	232,345	309,742	767,597	258,130
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	19,790	-	25,000
Other	34,526	47,573	32,631	59,611
Fixed Asset Additions	598,477	499,734	486,717	444,900
Total Expenditures	3,698,752	3,960,688	3,929,594	4,098,915
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,698,752	3,960,688	3,929,594	4,098,915
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,810,102	3,052,492	3,052,492	3,176,861
Less encumbrances, beginning of year	(84,850)	(32,379)	(32,379)	-
Add encumbrances, end of year	32,379	-	-	-
Fund Balance Increase (Decrease) resulting from operations	294,861	(339,870)	156,748	25,235
FUND BALANCE (GAAP), end of year	3,052,492	2,680,243	3,176,861	3,202,096
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,327,979)	(1,295,600)	(1,295,600)	(1,295,600)
NET FUND BALANCE, end of year	\$ 1,724,513	1,384,643	1,881,261	1,906,496
Net Fund Balance as a percent of expenditures	46.62%	34.96%	47.87%	46.51%

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

	2900 <u>Revenue</u>	2901 <u>Sheriff Operations</u>	2902 <u>Detention Operations</u>	2903 <u>Prosecuting Attorney</u>	2904 <u>Alternative Sentencing</u>
REVENUES:					
Taxes	\$ 4,054,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	300
Fines and Forfeitures	-	-	-	-	-
Interest	23,600	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	46,250	-	-	-
Total Revenues	\$ 4,077,600	\$ 46,250	\$ -	\$ -	\$ 300
EXPENDITURES:					
Personal Services	-	1,370,274	894,721	338,795	165,518
Materials & Supplies	-	129,752	2,950	9,910	4,135
Dues Travel & Training	-	16,528	-	4,230	13,605
Utilities	-	37,484	-	600	11,180
Vehicle Expense	-	-	-	-	-
Equip & Bldg Maintenance	-	42,223	6,981	-	250
Contractual Services	2,500	29,630	-	-	46,000
Emergency	25,000	-	-	-	-
Other	2,300	-	-	-	57,161
Fixed Asset Additions	-	444,900	-	-	-
Total Expenditures	\$ 29,800	\$ 2,070,791	\$ 904,652	\$ 353,535	\$ 297,849

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

2005 IT Hardware & Software	2006 Contract Inmate Housing	2007 Juvenile Detention	2008 Court/ Altern. Sentencing Programs	2009 Sheriff/ Detention Administration	Fund 290 Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,054,000
-	-	-	-	-	-
-	-	-	-	-	300
-	-	-	-	-	23,600
-	-	-	-	-	35,400
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,113,300</u>
-	-	-	159,937	87,877	3,048,973
-	-	-	-	-	146,747
-	-	-	-	4,000	38,363
-	-	-	-	-	49,264
-	-	-	-	-	49,454
-	180,000	-	-	-	258,130
-	-	-	-	-	25,000
-	-	-	-	150	59,611
-	-	-	-	-	444,900
<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ 159,937</u>	<u>\$ 92,027</u>	<u>\$ 4,120,442</u>
					<u>\$ (7,142)</u>

Governmental Funds

Fund Statement—Community Children's Services 216 (Major Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,818,501	6,642,000	7,500,000	7,650,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	20,920	110,000	110,000	110,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	240,662	235,000	114,000	114,000
Hospital Lease	-	-	-	-
Other	7,189	-	25,512	-
Total Revenues	7,087,272	6,987,000	7,749,512	7,874,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	59,480	6,298,183	2,824,777	6,211,309
TOTAL FINANCIAL SOURCES	\$ 7,146,752	13,285,183	10,574,289	14,085,309
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 232,422	288,147	285,156	311,331
Materials & Supplies	4,079	6,410	3,254	3,710
Dues Travel & Training	3,347	14,645	8,145	17,720
Utilities	2,566	3,505	3,505	3,505
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	563	1,024	1,024	1,075
Contractual Services	7,744,815	12,334,631	9,731,785	13,048,965
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	(841,040)	621,821	541,420	677,503
Fixed Asset Additions	-	-	-	6,500
Total Expenditures	7,146,752	13,285,183	10,574,289	14,085,309
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,146,752	13,285,183	10,574,289	14,085,309
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,621,790	13,452,896	13,452,896	10,437,961
Less encumbrances, beginning of year	(1,299,572)	(190,158)	(190,158)	-
Add encumbrances, end of year	190,158	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(59,480)	(6,298,183)	(2,824,777)	(6,211,309)
FUND BALANCE (GAAP), end of year	13,452,896	6,964,555	10,437,961	4,226,652
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 13,452,896	6,964,555	10,437,961	4,226,652
Net Fund Balance as a percent of expenditures	188.24%	52.42%	98.71%	30.01%

Governmental Funds

Fund Statement-911/Emergency Management 270 (Major Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	10,838,095	10,583,000	11,922,000	12,160,000
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	114,779	120,510	121,000	135,958
Intergovernmental	118	300	504	750
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	358,545	340,000	188,130	340,000
Hospital Lease	-	-	-	-
Other	939,440	16,800	1,250	18,250
Total Revenues	<u>12,250,977</u>	<u>11,060,610</u>	<u>12,232,884</u>	<u>12,654,958</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	110	-	-	-
Total Other Financing Sources	<u>110</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	670,222	-	3,438,933
TOTAL FINANCIAL SOURCES	\$ 12,251,087	11,730,832	12,232,884	16,093,891
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,062,718	5,075,829	4,123,017	6,032,897
Materials & Supplies	350,591	250,992	199,737	249,464
Dues Travel & Training	53,387	175,224	111,560	173,630
Utilities	369,217	426,958	392,159	464,361
Vehicle Expense	11,362	22,995	11,781	22,033
Equip & Bldg Maintenance	348,670	375,353	341,950	422,368
Contractual Services	811,834	1,030,445	1,001,936	1,201,675
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	100,000	-	100,000
Other	736,055	1,356,626	703,698	1,408,651
Fixed Asset Additions	1,447,473	2,043,673	986,697	5,150,850
Total Expenditures	<u>8,191,307</u>	<u>10,858,095</u>	<u>7,872,535</u>	<u>15,225,929</u>
Other Financing Uses				
Transfer Out to other funds	869,287	872,737	872,737	867,962
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>869,287</u>	<u>872,737</u>	<u>872,737</u>	<u>867,962</u>
TOTAL FINANCIAL USES	\$ 9,060,594	11,730,832	8,745,272	16,093,891
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 22,302,783	26,539,188	26,539,188	28,823,665
Less encumbrances, beginning of year	(157,223)	(1,203,135)	(1,203,135)	-
Add encumbrances, end of year	1,203,135	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,190,493	(670,222)	3,487,612	(3,438,933)
FUND BALANCE (GAAP), end of year	<u>26,539,188</u>	<u>24,665,831</u>	<u>28,823,665</u>	<u>25,384,732</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(10,300,000)</u>	<u>(10,300,000)</u>	<u>(10,300,000)</u>	<u>(10,300,000)</u>
NET FUND BALANCE, end of year	\$ 16,239,188	14,365,831	18,523,665	15,084,732
Net Fund Balance as a percent of expenditures	198.25%	132.31%	235.29%	99.07%

Governmental Funds

Fund Statement-911/Emergency Management 270 (Major Fund)

Departments funded by 911/Emergency Management Fund

	2700	2701 Joint Communications Operations	2702 Emergency Management Operations	2703 Information Technology Administration	2704 Joint Communications Radio Network
	<u>Revenue</u>				
REVENUES:					
Taxes	\$ 12,160,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	1,000	134,958	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	340,000	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	16,000	250	-	-	1,000
Total Revenues	\$ 12,516,000	\$ 1,250	\$ 134,958	\$ -	\$ 1,000
EXPENDITURES:					
Personal Services	-	4,241,147	490,860	-	237,648
Materials & Supplies	-	13,300	87,711	900	61,925
Dues Travel & Training	-	53,830	31,055	-	5,522
Utilities	-	118,200	11,920	-	103,155
Vehicle Expense	-	-	7,275	-	6,573
Equip & Bldg Maintenance	-	2,200	118,400	-	50,333
Contractual Services	-	20,820	20,458	2,067	285,860
Emergency	100,000	-	-	-	-
Other	504,800	1,050	41,335	-	50,825
Fixed Asset Additions	-	-	150,000	-	45,000
Total Expenditures	\$ 604,800	\$ 4,450,547	\$ 959,014	\$ 2,967	\$ 846,841

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

Fund Statement-911/Emergency Management 270 (Major Fund)

Departments funded by 911/Emergency Management Fund

2705 Facilities Housekeeping Grounds	2706 Radio Network Improvements	2707 Disaster Relief Activities	2708 Information Technology Hardware/ Software	2709 Information Technology Technical Support	2711 Joint Communication Administration	2712 Insurance Activity	Fund 270 Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,160,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	135,958
-	-	-	-	-	750	-	750
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	340,000
-	-	-	-	-	-	-	-
-	-	-	-	-	1,000	-	18,250
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,750</u>	<u>\$ -</u>	<u>\$ 12,654,958</u>
-	-	-	-	471,946	591,296	-	6,032,897
17,650	-	-	54,180	-	13,798	-	249,464
-	-	-	1,617	22,130	59,476	-	173,630
115,006	-	-	44,680	2,820	68,580	-	464,361
-	-	-	-	-	8,185	-	22,033
35,885	-	-	211,970	-	3,580	-	422,368
11,180	18,000	-	583,345	10,050	167,857	82,038	1,201,675
-	-	-	-	-	-	-	100,000
175,825	-	500,000	-	500	134,316	-	1,408,651
-	3,315,600	-	1,629,400	-	10,850	-	5,150,850
<u>\$ 355,546</u>	<u>\$ 3,333,600</u>	<u>\$ 500,000</u>	<u>\$ 2,525,192</u>	<u>\$ 507,446</u>	<u>\$ 1,057,938</u>	<u>\$ 82,038</u>	<u>\$ 15,225,929</u>
							<u>\$ (2,570,971)</u>

Governmental Funds

Fund Statement—Recovery Act Stimulus 298 (Major Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	21,171,910	48,400	48,400	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,366	510	509	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,174,276	48,910	48,909	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	50	50	-
TOTAL FINANCIAL SOURCES	\$ 21,174,276	48,960	48,959	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	134,842	48,400	48,400	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	20,944,118	560	559	-
Fixed Asset Additions	95,266	-	-	-
Total Expenditures	21,174,226	48,960	48,959	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 21,174,226	48,960	48,959	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	50	50	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50	(50)	(50)	-
FUND BALANCE (GAAP), end of year	50	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	-	-	-	-
NET FUND BALANCE , end of year	\$ 50	-	-	-
Net Fund Balance as a percent of expenditures	0.00%	0.00%	0.00%	0.00%

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,614	4,000	16,000	4,000
Franchise Taxes	-	-	-	-
Licenses and Permits	98,655	92,154	128,000	45,536
Intergovernmental	380,212	358,516	336,896	376,595
Charges for Services	2,356,759	2,218,726	2,204,261	2,312,388
Fines and Forfeitures	72,656	-	117,609	-
Interest	142,891	133,178	65,182	68,351
Hospital Lease	568,695	430,000	576,430	-
Other	24,453	7,185	7,201	6,765
Total Revenues	<u>3,650,935</u>	<u>3,243,759</u>	<u>3,451,579</u>	<u>2,813,635</u>
Other Financing Sources				
Transfer In from other funds	36,922	-	-	12,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,855	-	246	-
Total Other Financing Sources	<u>38,777</u>	<u>-</u>	<u>246</u>	<u>12,000</u>
Fund Balance Used for Operations	-	2,222,806	516,279	2,211,634
TOTAL FINANCIAL SOURCES	\$ 3,689,712	5,466,565	3,968,104	5,037,269
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,020,902	1,173,913	1,035,989	1,251,111
Materials & Supplies	141,365	217,580	168,315	309,831
Dues Travel & Training	22,532	137,812	68,653	128,166
Utilities	3,027	5,364	3,540	3,992
Vehicle Expense	1,962	6,500	2,200	6,500
Equip & Bldg Maintenance	10,531	13,405	11,402	13,499
Contractual Services	1,462,333	2,126,955	1,650,689	1,934,636
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	492,420	1,133,041	455,758	1,284,233
Fixed Asset Additions	161,862	110,703	43,955	76,739
Total Expenditures	<u>3,316,934</u>	<u>4,937,273</u>	<u>3,440,501</u>	<u>5,020,707</u>
Other Financing Uses				
Transfer Out to other funds	158,007	529,292	527,603	16,562
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>158,007</u>	<u>529,292</u>	<u>527,603</u>	<u>16,562</u>
TOTAL FINANCIAL USES	\$ 3,474,941	5,466,565	3,968,104	5,037,269
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,908,857	8,973,619	8,973,619	8,391,852
Less encumbrances, beginning of year	(219,657)	(65,488)	(65,488)	-
Add encumbrances, end of year	69,648	-	-	-
Fund Balance Increase (Decrease) resulting from operations	214,771	(2,222,806)	(516,279)	(2,211,634)
FUND BALANCE (GAAP), end of year	<u>8,973,619</u>	<u>6,685,325</u>	<u>8,391,852</u>	<u>6,180,218</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(69,648)	-	-	-
NET FUND BALANCE, end of year	\$ 8,903,971	6,685,325	8,391,852	6,180,218

Governmental Funds

Fund Statement—Tax Maintenance Fund 211 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	227,411	216,420	230,000	230,000
Charges for Services	-	-	-	-
Fines and Forfeitures	5,877	5,611	2,245	2,245
Interest	-	-	-	-
Hospital Lease	-	-	50	-
Other	-	-	-	-
Total Revenues	233,288	222,031	232,295	232,245
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	11	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	11	-
Total Other Financing Sources	-	-	22	-
Fund Balance Used for Operations	33,918	185,797	71,973	45,326
TOTAL FINANCIAL SOURCES	\$ 267,206	407,828	304,279	277,571
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 178	2,122	(68)	2,207
Materials & Supplies	-	1,585	1,385	900
Dues Travel & Training	-	11,050	225	11,050
Utilities	-	-	-	-
Vehicle Expense	-	705	705	727
Equip & Bldg Maintenance	-	22,645	16,008	18,654
Contractual Services	7,923	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	140,983	246,656	181,292	225,700
Other	-	-	-	-
Fixed Asset Additions	7,344	35,977	17,644	18,333
Total Expenditures	156,428	320,740	217,191	277,571
Other Financing Uses				
Transfer Out to other funds	110,778	87,088	87,088	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	110,778	87,088	87,088	-
TOTAL FINANCIAL USES	\$ 267,206	407,828	304,279	277,571
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 398,291	366,733	366,733	294,760
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	2,360	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(33,918)	(185,797)	(71,973)	(45,326)
FUND BALANCE (GAAP), end of year	366,733	180,936	294,760	249,434
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(2,360)	-	-	-
NET FUND BALANCE, end of year	\$ 364,373	180,936	294,760	249,434

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	213,021	183,437	225,464	225,464
Charges for Services	1,314,701	1,315,000	1,315,000	1,367,000
Fines and Forfeitures	-	-	-	-
Interest	31,811	29,150	13,485	13,425
Hospital Lease	-	-	-	-
Other	15,730	5,800	5,426	5,500
Total Revenues	<u>1,575,263</u>	<u>1,533,387</u>	<u>1,559,375</u>	<u>1,611,389</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	235	-
Total Other Financing Sources	-	-	<u>235</u>	-
Fund Balance Used for Operations	-	563,436	123,408	852,803
TOTAL FINANCIAL SOURCES	\$ 1,575,263	2,096,823	1,683,018	2,464,192
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 969,804	1,100,015	975,063	1,175,746
Materials & Supplies	100,387	147,080	130,553	165,545
Dues Travel & Training	7,554	26,000	13,000	26,490
Utilities	1,818	2,540	2,540	2,792
Vehicle Expense	1,962	6,500	2,200	6,500
Equip & Bldg Maintenance	10,305	11,600	9,600	11,722
Contractual Services	91,829	246,124	132,043	490,896
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	284,528	327,131	221,019	546,868
Fixed Asset Additions	57,054	20,833	-	25,633
Total Expenditures	<u>1,525,241</u>	<u>1,899,823</u>	<u>1,486,018</u>	<u>2,464,192</u>
Other Financing Uses				
Transfer Out to other funds	-	197,000	197,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	<u>197,000</u>	<u>197,000</u>	-
TOTAL FINANCIAL USES	\$ 1,525,241	2,096,823	1,683,018	2,464,192
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,360,390	2,342,495	2,342,495	2,213,233
Less encumbrances, beginning of year	(73,771)	(5,854)	(5,854)	-
Add encumbrances, end of year	5,854	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,022	(563,436)	(123,408)	(852,803)
FUND BALANCE (GAAP), end of year	<u>2,342,495</u>	<u>1,773,205</u>	<u>2,213,233</u>	<u>1,360,430</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,854)	-	-	-
NET FUND BALANCE, end of year	\$ 2,336,641	1,773,205	2,213,233	1,360,430

Governmental Funds

Fund Statement—Domestic Violence Fund 203 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,342	20,500	21,600	22,000
Fines and Forfeitures	-	-	-	-
Interest	507	450	220	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,849	20,950	21,820	22,220
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,445	1,050	180	-
TOTAL FINANCIAL SOURCES	\$ 23,294	22,000	22,000	22,220
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	23,294	22,000	22,000	22,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	23,294	22,000	22,000	22,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 23,294	22,000	22,000	22,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,533	28,088	28,088	27,908
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,445)	(1,050)	(180)	220
FUND BALANCE (GAAP), end of year	28,088	27,038	27,908	28,128
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 28,088	27,038	27,908	28,128

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,509	8,510	11,111	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	240	-	120	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,749	8,510	11,231	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	5,840	-	2,500
TOTAL FINANCIAL SOURCES	\$ 8,749	14,350	11,231	2,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	4,655	-	-	-
Dues Travel & Training	-	10,034	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	216	4,016	-	1,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	112	300	-	1,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,983	14,350	-	2,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,983	14,350	-	2,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,097	16,863	16,863	28,094
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,766	(5,840)	11,231	(2,500)
FUND BALANCE (GAAP), end of year	16,863	11,023	28,094	25,594
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 16,863	11,023	28,094	25,594

Governmental Funds

Fund Statement—Fairground Maintenance Fund 212 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,780	1,510	(591)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,780	1,510	(591)	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	208,795	110,896	-
TOTAL FINANCIAL SOURCES	\$ 1,780	210,305	110,305	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	100,000	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	100,000	-	-
Other Financing Uses				
Transfer Out to other funds	-	110,305	110,305	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	110,305	110,305	-
TOTAL FINANCIAL USES	\$ -	210,305	110,305	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 109,116	110,896	110,896	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,780	(208,795)	(110,896)	-
FUND BALANCE (GAAP), end of year	110,896	(97,899)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 110,896	(97,899)	-	-

Governmental Funds

Fund Statement—Community Health/Medical Fund 213 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	85,000	45,000	-
Fines and Forfeitures	-	-	-	-
Interest	61,606	61,000	25,000	25,000
Hospital Lease	568,695	430,000	576,430	-
Other	260	-	103	-
Total Revenues	630,561	576,000	646,533	25,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	355,846	776,899	559,762	902,101
TOTAL FINANCIAL SOURCES	\$ 986,407	1,352,899	1,206,295	927,101
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 29,874	42,097	39,507	42,101
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	956,533	1,295,802	1,166,802	885,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	15,000	(14)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	986,407	1,352,899	1,206,295	927,101
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 986,407	1,352,899	1,206,295	927,101
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,587,378	3,133,905	3,133,905	2,574,129
Less encumbrances, beginning of year	(97,641)	(14)	(14)	-
Add encumbrances, end of year	14	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(355,846)	(776,899)	(559,762)	(902,101)
FUND BALANCE (GAAP), end of year	3,133,905	2,356,992	2,574,129	1,672,028
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(14)	-	-	-
NET FUND BALANCE, end of year	\$ 3,133,891	2,356,992	2,574,129	1,672,028

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	101,334	33,842	23,842	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	101,334	33,842	23,842	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	7,291	-	-	-
TOTAL FINANCIAL SOURCES	\$ 108,625	33,842	23,842	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	3,239	3,943	6,550	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	226	50	50	-
Contractual Services	102,053	19,268	7,161	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3,107	2,050	2,861	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	108,625	25,311	16,622	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 108,625	25,311	16,622	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 103	1,107	1,107	32
Less encumbrances, beginning of year	-	(8,295)	(8,295)	-
Add encumbrances, end of year	8,295	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(7,291)	8,531	7,220	-
FUND BALANCE (GAAP), end of year	1,107	1,343	32	32
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	(8,295)	-	-	-
NET FUND BALANCE, end of year	\$ (7,188)	1,343	32	32

Governmental Funds

Fund Statement—Boone County Fairground Regional Recreation District Fund 215 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	6,614	4,000	16,000	4,000
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,025	850	650	650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>7,639</u>	<u>4,850</u>	<u>16,650</u>	<u>4,650</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 7,639	4,850	16,650	4,650
FINANCIAL USES:				
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	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 60,387	68,026	68,026	84,676
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>7,639</u>	<u>4,850</u>	<u>16,650</u>	<u>4,650</u>
FUND BALANCE (GAAP), end of year	68,026	72,876	84,676	89,326
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 68,026	72,876	84,676	89,326

Governmental Funds

Fund Statement—Road Development Agreements Fund 217 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	40,000	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	452	545	310	325
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>40,452</u>	<u>545</u>	<u>310</u>	<u>325</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 40,452	545	310	325
FINANCIAL USES:				
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>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	40,452	40,452	40,762
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	40,452	545	310	325
FUND BALANCE (GAAP), end of year	<u>40,452</u>	<u>40,997</u>	<u>40,762</u>	<u>41,087</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 40,452	40,997	40,762	41,087

Governmental Funds

Fund Statement—Election Services Fund 230 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	23,101	24,000	40,000	24,000
Charges for Services	139,947	24,000	30,106	72,000
Fines and Forfeitures	-	-	-	-
Interest	2,667	3,600	3,600	3,600
Hospital Lease	-	-	-	-
Other	1,380	-	-	-
Total Revenues	167,095	51,600	73,706	99,600
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	43,420	-	-
TOTAL FINANCIAL SOURCES	\$ 167,095	95,020	73,706	99,600
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	14,561	8,561	6,000
Dues Travel & Training	-	3,000	-	3,000
Utilities	341	2,200	1,000	1,200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	42,500	43,820	43,400	43,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	103	31,439	-	40,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	42,944	95,020	52,961	93,600
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 42,944	95,020	52,961	93,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 137,337	261,488	261,488	282,233
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	124,151	(43,420)	20,745	6,000
FUND BALANCE (GAAP), end of year	261,488	218,068	282,233	288,233
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 261,488	218,068	282,233	288,233

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	90,590	20,500	24,780	61,500
Fines and Forfeitures	-	-	-	-
Interest	1,189	1,400	1,400	1,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>91,779</u>	<u>21,900</u>	<u>26,180</u>	<u>62,500</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 91,779	21,900	26,180	62,500
FINANCIAL USES:				
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>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 162,128	253,907	253,907	280,087
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>91,779</u>	<u>21,900</u>	<u>26,180</u>	<u>62,500</u>
FUND BALANCE (GAAP), end of year	253,907	275,807	280,087	342,587
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ 253,907	275,807	280,087	342,587

Governmental Funds

Fund Statement—Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	117,609	-
Fines and Forfeitures	72,656	-	2,076	2,136
Interest	2,985	2,645	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>75,641</u>	<u>2,645</u>	<u>119,685</u>	<u>2,136</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations				
	-	-	-	-
TOTAL FINANCIAL SOURCES	<u>\$ 75,641</u>	<u>2,645</u>	<u>119,685</u>	<u>2,136</u>
FINANCIAL USES:				
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>
Other Financing Uses				
Transfer Out to other funds	6,201	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>6,201</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	<u>\$ 6,201</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 180,273	249,713	249,713	369,398
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	69,440	2,645	119,685	2,136
FUND BALANCE (GAAP), end of year	<u>249,713</u>	<u>252,358</u>	<u>369,398</u>	<u>371,534</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	<u>\$ 249,713</u>	<u>252,358</u>	<u>369,398</u>	<u>371,534</u>

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	3,821	4,700	3,800	3,800
Charges for Services	7,711	7,600	9,300	9,300
Fines and Forfeitures	-	-	-	-
Interest	13	55	110	110
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,545	12,355	13,210	13,210
Other Financing Sources				
Transfer In from other funds	11,745	-	-	12,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	11,745	-	-	12,000
Fund Balance Used for Operations	-	4,045	1,890	-
TOTAL FINANCIAL SOURCES	\$ 23,290	16,400	15,100	25,210
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	11,271	16,400	15,100	16,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,271	16,400	15,100	16,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,271	16,400	15,100	16,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 6,116	18,135	18,135	16,245
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,019	(4,045)	(1,890)	8,810
FUND BALANCE (GAAP), end of year	18,135	14,090	16,245	25,055
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 18,135	14,090	16,245	25,055

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	446	390	224	224
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>446</u>	<u>390</u>	<u>224</u>	<u>224</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	7,840	-	97,706
TOTAL FINANCIAL SOURCES	\$ 446	8,230	224	97,930
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,100	-	90,800
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	6,430	-	6,430
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>8,230</u>	<u>-</u>	<u>97,930</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	8,230	-	97,930
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,428	26,874	26,874	27,098
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	446	(7,840)	224	(97,706)
FUND BALANCE (GAAP), end of year	<u>26,874</u>	<u>19,034</u>	<u>27,098</u>	<u>(70,608)</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ 26,874	19,034	27,098	(70,608)

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	22,526	75,137	289	112,087
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>22,526</u>	<u>75,137</u>	<u>289</u>	<u>112,087</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	500	-	-
TOTAL FINANCIAL SOURCES	<u>\$ 22,526</u>	<u>75,637</u>	<u>289</u>	<u>112,087</u>
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	16,374	12,561	289	12,061
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	45,083	-	67,253
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	6,152	17,993	-	32,773
Total Expenditures	<u>22,526</u>	<u>75,637</u>	<u>289</u>	<u>112,087</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	<u>\$ 22,526</u>	<u>75,637</u>	<u>289</u>	<u>112,087</u>
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	1,800	1,800	1,800
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	1,800	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	(500)	-	-
FUND BALANCE (GAAP), end of year	<u>1,800</u>	<u>1,300</u>	<u>1,800</u>	<u>1,800</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,800)	-	-	-
NET FUND BALANCE, end of year	<u>\$ -</u>	<u>1,300</u>	<u>1,800</u>	<u>1,800</u>

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	54,189	50,000	49,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	1,375	484	1,023	1,148
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	55,564	50,484	50,023	51,148
Other Financing Sources				
Transfer In from other funds	25,177	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,855	-	-	-
Total Other Financing Sources	27,032	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 82,596	50,484	50,023	51,148
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,500	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	628	624	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	628	4,124	-	3,500
Other Financing Uses				
Transfer Out to other funds	24,000	24,000	24,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	24,000	24,000	24,000	-
TOTAL FINANCIAL USES	\$ 24,628	28,124	24,000	3,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 50,581	108,549	108,549	134,572
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	57,968	22,360	26,023	47,648
FUND BALANCE (GAAP), end of year	108,549	130,909	134,572	182,220
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 108,549	130,909	134,572	182,220

Governmental Funds

Fund Statement—Sheriff Revolving Fund 255 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues	\$	-	-	-
Property Taxes	-	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	98,655	92,154	128,000	45,536
Licenses and Permits	-	-	-	-
Intergovernmental	9,987	8,112	10,600	10,608
Charges for Services	-	-	-	-
Fines and Forfeitures	2,868	2,520	1,570	1,570
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>111,510</u>	<u>102,786</u>	<u>140,170</u>	<u>57,714</u>
Other Financing Sources	-	-	-	-
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ <u>111,510</u>	<u>102,786</u>	<u>140,170</u>	<u>57,714</u>
FINANCIAL USES:				
Expenditures	\$	-	-	-
Personal Services	1,366	1,500	979	1,000
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	1,050	1,047	1,050
Equip & Bldg Maintenance	15,000	38,112	9,810	40,608
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	9,500	-	10,000
Other	54,291	-	-	-
Fixed Asset Additions	70,657	50,162	11,836	52,658
Total Expenditures	<u>70,657</u>	<u>50,162</u>	<u>11,836</u>	<u>52,658</u>
Other Financing Uses	-	-	-	-
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ <u>70,657</u>	<u>50,162</u>	<u>11,836</u>	<u>52,658</u>
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 143,835	168,225	168,225	279,677
Less encumbrances, beginning of year	(33,345)	(16,882)	(16,882)	-
Add encumbrances, end of year	16,882	-	-	-
Fund Balance Increase (Decrease) resulting from operations	40,853	52,624	128,334	5,056
FUND BALANCE (GAAP), end of year	<u>168,225</u>	<u>203,967</u>	<u>279,677</u>	<u>284,733</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(16,882)	-	-	-
NET FUND BALANCE, end of year	\$ <u>151,343</u>	<u>203,967</u>	<u>279,677</u>	<u>284,733</u>

Governmental Funds

Fund Statement—Inmate Prisoner Detainee Security Fund 256 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	17,898	23,614	22,600	21,400
Fines and Forfeitures	-	-	-	-
Interest	1,162	1,050	660	1,050
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,060	24,664	23,260	22,450
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	10,431	-	13,400
TOTAL FINANCIAL SOURCES	\$ 19,060	35,095	23,260	35,850
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	11,876	35,095	15,095	35,850
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,876	35,095	15,095	35,850
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,876	35,095	15,095	35,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,112	80,172	80,172	61,561
Less encumbrances, beginning of year	(14,900)	(26,776)	(26,776)	-
Add encumbrances, end of year	26,776	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,184	(10,431)	8,165	(13,400)
FUND BALANCE (GAAP), end of year	80,172	42,965	61,561	48,161
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	(26,776)	-	-	-
NET FUND BALANCE, end of year	\$ 53,396	42,965	61,561	48,161

Governmental Funds

Fund Statement—Sheriff K9 Operations Fund 257 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	22,600	23,600	32,600	23,600
Fines and Forfeitures	-	-	-	-
Interest	1,851	1,650	980	1,375
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	24,451	25,250	33,580	24,975
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 24,451	25,250	33,580	24,975
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	2,505	3,900	2,147	3,600
Dues Travel & Training	189	3,600	2,964	3,920
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	242	3,200	700	4,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10,600	450	10,800
Fixed Asset Additions	17,570	-	-	-
Total Expenditures	20,506	21,300	6,261	22,620
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 20,506	21,300	6,261	22,620
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 114,387	118,332	118,332	145,651
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,945	3,950	27,319	2,355
FUND BALANCE (GAAP), end of year	118,332	122,282	145,651	148,006
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 118,332	122,282	145,651	148,006

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	9,767	6,000	13,015	11,000
Fines and Forfeitures	-	-	-	-
Interest	158	112	257	257
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,925	6,112	13,272	11,257
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 9,925	6,112	13,272	11,257
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	4,283	3,172	4,621
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	4,283	3,172	4,621
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	4,283	3,172	4,621
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,087	17,012	17,012	27,112
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	9,925	1,829	10,100	6,636
FUND BALANCE (GAAP), end of year	17,012	18,841	27,112	33,748
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 17,012	18,841	27,112	33,748

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	22,343	25,000	22,847	25,000
Fines and Forfeitures	-	-	-	-
Interest	431	395	293	330
Hospital Lease	-	-	-	-
Other	361	-	517	-
Total Revenues	23,135	25,395	23,657	25,330
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 23,135	25,395	23,657	25,330
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 14,649	16,860	16,803	17,685
Materials & Supplies	364	2,075	130	1,125
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	83	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	15,096	19,035	16,933	18,910
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,096	19,035	16,933	18,910
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 28,314	36,353	36,353	43,077
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,039	6,360	6,724	6,420
FUND BALANCE (GAAP), end of year	36,353	42,713	43,077	49,497
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 36,353	42,713	43,077	49,497

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,561	20,000	20,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>19,561</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	439	-	-	-
TOTAL FINANCIAL SOURCES	<u>\$ 20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	1,000	1,000	1,000
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	500	500	500
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	20,000	18,500	9,500	18,500
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>11,000</u>	<u>20,000</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	<u>\$ 20,000</u>	<u>20,000</u>	<u>11,000</u>	<u>20,000</u>
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 439	-	-	9,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(439)	-	9,000	9,000
FUND BALANCE (GAAP), end of year	<u>-</u>	<u>-</u>	<u>9,000</u>	<u>9,000</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	<u>\$ -</u>	<u>-</u>	<u>9,000</u>	<u>9,000</u>

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	67	111	35	111
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>67</u>	<u>111</u>	<u>35</u>	<u>111</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	2,964	1,045	2,964
TOTAL FINANCIAL SOURCES	\$ 67	3,075	1,080	3,075
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	2,075	1,080	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>3,075</u>	<u>1,080</u>	<u>3,075</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	3,075	1,080	3,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,018	4,085	4,085	3,040
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>67</u>	<u>(2,964)</u>	<u>(1,045)</u>	<u>(2,964)</u>
FUND BALANCE (GAAP), end of year	4,085	1,121	3,040	76
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,085	1,121	3,040	76

Governmental Funds

Fund Statement-PA Administrative Handling Fund 265 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,416	15,800	17,275	14,500
Fines and Forfeitures	-	-	-	-
Interest	372	150	12	150
Hospital Lease	-	-	-	-
Other	17	35	25	35
Total Revenues	13,805	15,985	17,312	14,685
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	3,818	49	-	2,862
TOTAL FINANCIAL SOURCES	\$ 17,623	16,034	17,312	17,547
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	595	1,125	750	975
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	-	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	595	1,135	750	985
Other Financing Uses				
Transfer Out to other funds	17,028	14,899	13,210	16,562
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	17,028	14,899	13,210	16,562
TOTAL FINANCIAL USES	\$ 17,623	16,034	13,960	17,547
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 17,028	13,210	13,210	16,562
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,818)	(49)	3,352	(2,862)
FUND BALANCE (GAAP), end of year	13,210	13,161	16,562	13,700
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 13,210	13,161	16,562	13,700

Governmental Funds

Fund Statement-911 Prepaid Wireless Fee Fund 271 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	26,590	26,590	-
Charges for Services	52,766	60,000	40,000	60,000
Fines and Forfeitures	-	-	-	-
Interest	656	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	53,422	86,590	66,590	60,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 53,422	86,590	66,590	60,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	26,590	26,590	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	60,000	-	60,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	86,590	26,590	60,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	86,590	26,590	60,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,932	86,354	86,354	126,354
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	53,422	-	40,000	-
FUND BALANCE (GAAP), end of year	86,354	86,354	126,354	126,354
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 86,354	86,354	126,354	126,354

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	118,846	90,000	125,000	100,000
Fines and Forfeitures	-	-	-	-
Interest	11,161	11,000	5,645	5,400
Hospital Lease	-	-	-	-
Other	2,221	-	-	-
Total Revenues	132,228	101,000	130,645	105,400
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	256,730	67,600	236,105
TOTAL FINANCIAL SOURCES	\$ 132,228	357,730	198,245	341,505
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	5,377	6,500	5,000	7,000
Dues Travel & Training	400	4,230	85	5,205
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	66,248	77,800	75,470	79,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	142,000	-	250,000
Fixed Asset Additions	1,004	31,200	21,690	-
Total Expenditures	73,029	261,730	102,245	341,505
Other Financing Uses				
Transfer Out to other funds	-	96,000	96,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	96,000	96,000	-
TOTAL FINANCIAL USES	\$ 73,029	357,730	198,245	341,505
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 661,257	723,616	723,616	652,856
Less encumbrances, beginning of year	-	(3,160)	(3,160)	-
Add encumbrances, end of year	3,160	-	-	-
Fund Balance Increase (Decrease) resulting from operations	59,199	(256,730)	(67,600)	(236,105)
FUND BALANCE (GAAP), end of year	723,616	463,726	652,856	416,751
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(3,160)	-	-	-
NET FUND BALANCE, end of year	\$ 720,456	463,726	652,856	416,751

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	10,444
Charges for Services	60,575	66,980	59,640	68,480
Fines and Forfeitures	-	-	-	-
Interest	3,578	2,700	1,720	2,200
Hospital Lease	-	-	-	-
Other	-	950	900	950
Total Revenues	64,153	70,630	62,260	82,074
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	33,270	1,240	26,601
TOTAL FINANCIAL SOURCES	\$ 64,153	103,900	63,500	108,675
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	550	-	550
Dues Travel & Training	-	15,850	10,500	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	48,857	87,500	53,000	92,275
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	48,857	103,900	63,500	108,675
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 48,857	103,900	63,500	108,675
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 203,412	218,708	218,708	217,468
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	15,296	(33,270)	(1,240)	(26,601)
FUND BALANCE (GAAP), end of year	218,708	185,438	217,468	190,867
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 218,708	185,438	217,468	190,867

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,900	2,300	5,800	800
Charges for Services	92,289	100,600	84,898	96,000
Fines and Forfeitures	-	-	-	-
Interest	5,898	3,900	2,900	4,400
Hospital Lease	-	-	-	-
Other	335	300	180	180
Total Revenues	106,422	107,100	93,778	101,380
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	21,622	185,834	18,003	126,697
TOTAL FINANCIAL SOURCES	\$ 128,044	292,934	111,781	228,077
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 6,397	12,819	4,684	13,372
Materials & Supplies	6,049	14,575	8,970	13,700
Dues Travel & Training	2,293	25,740	19,877	23,705
Utilities	240	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	93,879	130,500	62,400	125,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19,186	109,300	15,850	51,800
Fixed Asset Additions	-	-	-	-
Total Expenditures	128,044	292,934	111,781	228,077
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 128,044	292,934	111,781	228,077
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 353,229	331,607	331,607	313,604
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(21,622)	(185,834)	(18,003)	(126,697)
FUND BALANCE (GAAP), end of year	331,607	145,773	313,604	186,907
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 331,607	145,773	313,604	186,907

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,800	10,000	7,000	7,000
Fines and Forfeitures	-	-	-	-
Interest	1,751	1,100	860	1,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>8,551</u>	<u>11,100</u>	<u>7,860</u>	<u>8,100</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	16,937	49,400	8,151	49,750
TOTAL FINANCIAL SOURCES	<u>\$ 25,488</u>	<u>60,500</u>	<u>16,011</u>	<u>57,850</u>
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	4,025	2,001	1,075
Dues Travel & Training	825	14,850	2,650	15,150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,250	15,500	9,710	15,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	544	26,125	1,650	26,125
Fixed Asset Additions	16,869	-	-	-
Total Expenditures	<u>25,488</u>	<u>60,500</u>	<u>16,011</u>	<u>57,850</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	<u>\$ 25,488</u>	<u>60,500</u>	<u>16,011</u>	<u>57,850</u>
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 101,013	88,583	88,583	75,925
Less encumbrances, beginning of year	-	(4,507)	(4,507)	-
Add encumbrances, end of year	4,507	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(16,937)	(49,400)	(8,151)	(49,750)
FUND BALANCE (GAAP), end of year	<u>88,583</u>	<u>34,676</u>	<u>75,925</u>	<u>26,175</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(4,507)	-	-	-
NET FUND BALANCE, end of year	<u>\$ 84,076</u>	<u>34,676</u>	<u>75,925</u>	<u>26,175</u>

Governmental Funds

Fund Statement—Circuit Clerk Garnishment Fee Fund 286 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,020	20,000	14,000	16,000
Fines and Forfeitures	-	-	-	-
Interest	965	800	378	325
Hospital Lease	-	-	-	-
Other	4,149	100	-	100
Total Revenues	20,134	20,900	14,378	16,425
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	305	22,100	23,393	26,575
TOTAL FINANCIAL SOURCES	\$ 20,439	43,000	37,771	43,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	454	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	17,844	34,300	32,000	30,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	563	4,000	1,150	13,000
Fixed Asset Additions	1,578	4,700	4,621	-
Total Expenditures	20,439	43,000	37,771	43,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 20,439	43,000	37,771	43,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 58,636	58,331	58,331	34,938
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(305)	(22,100)	(23,393)	(26,575)
FUND BALANCE (GAAP), end of year	58,331	36,231	34,938	8,363
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 58,331	36,231	34,938	8,363

Governmental Funds

Fund Statement–Juvenile Justice Preservation Fund 287 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	10,000	10,000	27,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>27,000</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	10,000	10,000	27,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	3,000
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>3,000</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	3,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	10,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	10,000	10,000	24,000
FUND BALANCE (GAAP), end of year	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>34,000</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ -	10,000	10,000	34,000

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	83,613	72,652
Assessments	128,689	73,005	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	924	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	16,961	10,995	4,890	5,875
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	146,574	84,000	88,503	78,527
Other Financing Sources				
Transfer In from other funds	869,287	872,737	872,737	867,962
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	869,287	872,737	872,737	867,962
Fund Balance Used for Operations	178,511	108,342	97,404	34,003
TOTAL FINANCIAL SOURCES	\$ 1,194,372	1,065,079	1,058,644	980,492
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,126,855	1,036,783	1,030,351	976,567
Emergency	-	-	-	-
Other	4,574	4,253	4,251	3,925
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,131,429	1,041,036	1,034,602	980,492
Other Financing Uses				
Transfer Out to other funds	62,943	24,043	24,042	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	62,943	24,043	24,042	-
TOTAL FINANCIAL USES	\$ 1,194,372	1,065,079	1,058,644	980,492
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 777,020	598,509	598,509	501,105
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(178,511)	(108,342)	(97,404)	(34,003)
FUND BALANCE (GAAP), end of year	598,509	490,167	501,105	467,102
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(598,509)	(490,167)	(501,105)	(467,102)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2010 Special Obligation Bonds-Taxable Fund 305 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	924	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,071	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>1,995</u>	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	158,130	-	-	-
TOTAL FINANCIAL SOURCES	<u>\$ 160,125</u>	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	97,182	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>97,182</u>	-	-	-
Other Financing Uses				
Transfer Out to other funds	62,943	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>62,943</u>	-	-	-
TOTAL FINANCIAL USES	<u>\$ 160,125</u>	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 158,130	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(158,130)</u>	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	<u>\$ -</u>	-	-	-

Governmental Funds

Fund Statement—Series 2015 Special Obligation Bonds-ECC Fund 306 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	7,010	3,600	1,400	1,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>7,010</u>	<u>3,600</u>	<u>1,400</u>	<u>1,650</u>
Other Financing Sources				
Transfer In from other funds	869,287	872,737	872,737	867,962
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>869,287</u>	<u>872,737</u>	<u>872,737</u>	<u>867,962</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 876,297	876,337	874,137	869,612
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	868,969	872,420	872,419	867,645
Emergency	-	-	-	-
Other	318	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>869,287</u>	<u>872,738</u>	<u>872,737</u>	<u>867,963</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 869,287	872,738	872,737	867,963
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,630	14,640	14,640	16,040
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,010	3,599	1,400	1,649
FUND BALANCE (GAAP), end of year	<u>14,640</u>	<u>18,239</u>	<u>16,040</u>	<u>17,689</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ (14,640)</u>	<u>\$ (18,239)</u>	<u>\$ (16,040)</u>	<u>\$ (17,689)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2008 Neighborhood Improvement District Sewer Bond Fund 387 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	44,765	43,802	46,303	43,518
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4,257	3,810	1,640	1,640
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	49,022	47,612	47,943	45,158
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	20,258	21,289	20,958	23,438
TOTAL FINANCIAL SOURCES	\$ 69,280	68,901	68,901	68,596
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,548	66,452	66,452	66,435
Emergency	-	-	-	-
Other	2,732	2,449	2,449	2,161
Fixed Asset Additions	-	-	-	-
Total Expenditures	69,280	68,901	68,901	68,596
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 69,280	68,901	68,901	68,596
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 282,525	262,267	262,267	241,309
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(20,258)</u>	<u>(21,289)</u>	<u>(20,958)</u>	<u>(23,438)</u>
FUND BALANCE (GAAP), end of year	262,267	240,978	241,309	217,871
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(262,267)	(240,978)	(241,309)	(217,871)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement--Series 2010A Neighborhood Improvement District Sewer Bond Fund 388 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	8,644	7,919	8,276	7,854
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,839	1,650	1,080	1,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,483	9,569	9,356	9,504
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,207	2,031	2,244	2,971
TOTAL FINANCIAL SOURCES	\$ 11,690	11,600	11,600	12,475
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	11,690	11,600	11,600	12,475
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,690	11,600	11,600	12,475
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,690	11,600	11,600	12,475
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 114,900	113,693	113,693	111,449
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,207)	(2,031)	(2,244)	(2,971)
FUND BALANCE (GAAP), end of year	113,693	111,662	111,449	108,478
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(113,693)	(111,662)	(111,449)	(108,478)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement--Series 2010 Neighborhood Improvement District Sewer Bond Fund 389 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues	\$			
Property Taxes	6,658	5,812	10,554	5,811
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	591	510	225	225
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>7,249</u>	<u>6,322</u>	<u>10,779</u>	<u>6,036</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	3,278	4,251	-	4,478
TOTAL FINANCIAL SOURCES	<u>\$ 10,527</u>	<u>10,573</u>	<u>10,779</u>	<u>10,514</u>
FINANCIAL USES:				
Expenditures	\$			
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	9,003	9,087	9,087	9,068
Debt Service (Principal and Interest)	-	-	-	-
Emergency	1,524	1,486	1,484	1,446
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>10,527</u>	<u>10,573</u>	<u>10,571</u>	<u>10,514</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	<u>\$ 10,527</u>	<u>10,573</u>	<u>10,571</u>	<u>10,514</u>
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$			
Less encumbrances, beginning of year	40,480	37,202	37,202	37,410
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,278)	(4,251)	208	(4,478)
FUND BALANCE (GAAP), end of year	<u>37,202</u>	<u>32,951</u>	<u>37,410</u>	<u>32,932</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(37,202)</u>	<u>(32,951)</u>	<u>(37,410)</u>	<u>(32,932)</u>
NET FUND BALANCE, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

Governmental Funds

Fund Statement—Series 2011A Neighborhood Improvement District Road Bond Fund 390 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	2,785	-
Assessments	39,554	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	861	230	(163)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>40,415</u>	<u>230</u>	<u>2,622</u>	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	12,785	79,913	77,520	-
TOTAL FINANCIAL SOURCES	<u>\$ 53,200</u>	<u>80,143</u>	<u>80,142</u>	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	53,200	56,100	56,100	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>53,200</u>	<u>56,100</u>	<u>56,100</u>	-
Other Financing Uses				
Transfer Out to other funds	-	24,043	24,042	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	<u>24,043</u>	<u>24,042</u>	-
TOTAL FINANCIAL USES	<u>\$ 53,200</u>	<u>80,143</u>	<u>80,142</u>	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 90,305	77,520	77,520	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(12,785)</u>	<u>(79,913)</u>	<u>(77,520)</u>	-
FUND BALANCE (GAAP), end of year	<u>77,520</u>	<u>(2,393)</u>	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	<u>(77,520)</u>	<u>2,393</u>	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement-Series 2011B Neighborhood Improvement District Sewer Bond Non-DNR Fund 392 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,706	2,000	2,223	1,999
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	916	830	437	440
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,622	2,830	2,660	2,439
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	948	3,600	-	3,811
TOTAL FINANCIAL SOURCES	\$ 5,570	6,430	2,660	6,250
FINANCIAL USES:				
Expenditures				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	5,570	6,430	-	6,250
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,570	6,430	-	6,250
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,570	6,430	-	6,250
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 57,355	56,407	56,407	59,067
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(948)	(3,600)	2,660	(3,811)
FUND BALANCE (GAAP), end of year	56,407	52,807	59,067	55,256
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(56,407)	(52,807)	(59,067)	(55,256)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2016 Neighborhood Improvement District Sewer Bond Fund 393 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	25,362	13,472	13,472	13,470
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	416	365	271	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>25,778</u>	<u>13,837</u>	<u>13,743</u>	<u>13,740</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	857	950	954
TOTAL FINANCIAL SOURCES	<u>\$ 25,778</u>	<u>14,694</u>	<u>14,693</u>	<u>14,694</u>
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	14,693	14,694	14,693	14,694
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>14,693</u>	<u>14,694</u>	<u>14,693</u>	<u>14,694</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	<u>\$ 14,693</u>	<u>14,694</u>	<u>14,693</u>	<u>14,694</u>
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,695	36,780	36,780	35,830
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,085	(857)	(950)	(954)
FUND BALANCE (GAAP), end of year	<u>36,780</u>	<u>35,923</u>	<u>35,830</u>	<u>34,876</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ (36,780)</u>	<u>\$ (35,923)</u>	<u>\$ (35,830)</u>	<u>\$ (34,876)</u>
NET FUND BALANCE, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,241,742	6,159,356	6,153,567	6,671,847
Fines and Forfeitures	-	-	-	-
Interest	361	121,405	69,858	69,695
Hospital Lease	-	-	-	-
Other	58,015	223,531	288,643	277,031
Total Revenues	6,483,742	6,504,292	6,512,068	7,018,573
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	33,991	300	40,000	40,300
Total Other Financing Sources	33,991	300	40,000	40,300
Fund Balance Used for Operations	-	45,668	-	1,337,657
TOTAL FINANCIAL SOURCES	\$ 6,517,733	6,550,260	6,552,068	8,396,530
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 999,696	1,019,438	1,017,273	1,151,809
Materials & Supplies	90,699	112,033	99,548	154,853
Dues Travel & Training	225	255	302	340
Utilities	359,544	361,608	392,543	402,472
Vehicle Expense	94,074	15,080	13,972	16,100
Equip & Bldg Maintenance	435,656	379,851	256,898	1,341,096
Contractual Services	3,868,756	4,594,682	4,217,069	5,219,109
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	3,000	-	11,000
Other	45,757	62,813	56,338	68,651
Fixed Asset Additions	110,370	1,500	14,325	31,100
Total Expenditures	6,004,777	6,550,260	6,068,268	8,396,530
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 6,004,777	6,550,260	6,068,268	8,396,530
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,044,835	7,436,203	7,436,203	7,876,786
Less encumbrances, beginning of year	(62,290)	(43,217)	(43,217)	-
Add encumbrances, end of year	43,217	-	-	-
Proprietary adjustment to full accrual	(102,515)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	512,956	(45,668)	483,800	(1,337,657)
FUND BALANCE (GAAP), end of year	7,436,203	7,347,318	7,876,786	6,539,129
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 7,436,203	7,347,318	7,876,786	6,539,129

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,417,457	3,497,334	3,516,100	3,661,260
Fines and Forfeitures	-	-	-	-
Interest	62,290	55,640	28,670	20,000
Hospital Lease	-	-	-	-
Other	49,399	216,500	280,612	270,000
Total Revenues	3,529,146	3,769,474	3,825,382	3,951,260
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	28,384	287,287	26,298	368,982
TOTAL FINANCIAL SOURCES	\$ 3,557,530	4,056,761	3,851,680	4,320,242
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	200	15	200
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,553,230	4,044,061	3,842,600	4,304,542
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	4,300	12,500	9,065	15,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,557,530	4,056,761	3,851,680	4,320,242
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,557,530	4,056,761	3,851,680	4,320,242
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,973,966	2,945,582	2,945,582	2,919,284
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(28,384)	(287,287)	(26,298)	(368,982)
FUND BALANCE (GAAP), end of year	2,945,582	2,658,295	2,919,284	2,550,302
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,945,582	2,658,295	2,919,284	2,550,302

Internal Service Funds

Fund Statement—Self-Insured Dental Plan 601

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	294,809	311,220	286,580	306,915
Charges for Services	-	-	-	-
Fines and Forfeitures	5,532	7,000	2,800	2,500
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	300,341	318,220	289,380	309,415
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	7,303
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 300,341	318,220	289,380	316,718
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	243,987	292,231	286,470	316,718
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	243,987	292,231	286,470	316,718
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 243,987	292,231	286,470	316,718
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 291,667	348,021	348,021	350,931
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	56,354	25,989	2,910	(7,303)
FUND BALANCE (GAAP), end of year	348,021	374,010	350,931	343,628
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 348,021	374,010	350,931	343,628

Internal Service Funds

Fund Statement—Self-Insured Worker's Compensation Fund 602

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	15,024	13,570	8,020	7,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>15,024</u>	<u>13,570</u>	<u>8,020</u>	<u>7,500</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	40,000	40,000
Other (Sale of Capital Assets, Insurance Proceeds, etc)	33,991	-	40,000	40,000
Total Other Financing Sources	<u>33,991</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Fund Balance Used for Operations	-	144,930	-	444,740
TOTAL FINANCIAL SOURCES	\$ 49,015	158,500	48,020	492,240
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,796	158,500	4,160	492,240
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>2,796</u>	<u>158,500</u>	<u>4,160</u>	<u>492,240</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 2,796	158,500	4,160	492,240
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 463,000	509,219	509,219	553,079
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	46,219	(144,930)	43,860	(444,740)
FUND BALANCE (GAAP), end of year	<u>509,219</u>	<u>364,289</u>	<u>553,079</u>	<u>108,339</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 509,219	364,289	553,079	108,339

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,678,131	1,540,259	1,540,344	1,851,705
Fines and Forfeitures	-	-	-	-
Interest	14,839	9,750	7,260	9,750
Hospital Lease	-	-	-	-
Other	1,436	-	1,000	-
Total Revenues	1,694,406	1,550,009	1,548,604	1,861,455
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	300	-	300
Total Other Financing Sources	-	300	-	300
Fund Balance Used for Operations	-	34,858	-	-
TOTAL FINANCIAL SOURCES	\$ 1,694,406	1,585,167	1,548,604	1,861,755
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 999,696	1,019,438	1,017,273	1,151,809
Materials & Supplies	90,693	111,133	99,433	108,976
Dues Travel & Training	225	255	302	340
Utilities	14,335	16,488	15,254	15,927
Vehicle Expense	15,679	15,080	13,972	16,100
Equip & Bldg Maintenance	366,086	268,070	216,508	333,115
Contractual Services	68,743	99,890	83,839	105,609
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	3,000	-	11,000
Other	43,207	50,313	47,273	53,151
Fixed Asset Additions	18,395	1,500	14,325	31,100
Total Expenditures	1,617,059	1,585,167	1,508,179	1,827,127
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,617,059	1,585,167	1,508,179	1,827,127
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 849,041	849,985	849,985	850,318
Less encumbrances, beginning of year	(13,980)	(40,092)	(40,092)	-
Add encumbrances, end of year	40,092	-	-	-
Proprietary adjustment to full accrual	(102,515)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	77,347	(34,858)	40,425	34,628
FUND BALANCE (GAAP), end of year	849,985	775,035	850,318	884,946
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 849,985	775,035	850,318	884,946

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	261,603	265,746	265,746	265,745
Fines and Forfeitures	-	-	-	-
Interest	14,839	18,925	12,785	18,925
Hospital Lease	-	-	-	-
Other	1,436	-	-	-
Total Revenues	277,878	284,671	278,531	284,670
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	761,907
TOTAL FINANCIAL SOURCES	\$ 277,878	284,671	278,531	1,046,577
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	45,577
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	15,679	-	-	-
Equip & Bldg Maintenance	69,466	104,800	37,800	1,001,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(1,750)	-	-	-
Fixed Asset Additions	18,395	-	-	-
Total Expenditures	101,790	104,800	37,800	1,046,577
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 101,790	104,800	37,800	1,046,577
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,419,192	1,550,095	1,550,095	1,787,701
Less encumbrances, beginning of year	(48,310)	(3,125)	(3,125)	-
Add encumbrances, end of year	3,125	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	176,088	179,871	240,731	(761,907)
FUND BALANCE (GAAP), end of year	1,550,095	1,726,841	1,787,701	1,025,794
Less: FUND BALANCE UNAVAILABLE FOR	-	-	-	-
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,550,095	1,726,841	1,787,701	1,025,794

Internal Service Funds

Fund Statement—Utilities Fund 621

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	403,560	345,120	345,120	386,545
Fines and Forfeitures	-	-	-	-
Interest	14,839	3,200	2,063	3,200
Hospital Lease	-	-	-	-
Other	1,436	-	-	-
Total Revenues	419,835	348,320	347,183	389,745
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	30,106	-
TOTAL FINANCIAL SOURCES	\$ 419,835	348,320	377,289	389,745
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	345,209	345,120	377,289	386,545
Vehicle Expense	15,679	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,395	-	-	-
Total Expenditures	379,283	345,120	377,289	386,545
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 379,283	345,120	377,289	386,545
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 158,669	199,221	199,221	169,115
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	40,552	3,200	(30,106)	3,200
FUND BALANCE (GAAP), end of year	199,221	202,421	169,115	172,315
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 199,221	202,421	169,115	172,315

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Family Health Center Fund 622

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	14,839	1,180	750	1,180
Hospital Lease	-	-	-	-
Other	1,436	7,031	7,031	7,031
Total Revenues	16,275	8,211	7,781	8,211
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	17,909	-	-	-
TOTAL FINANCIAL SOURCES	\$ 34,184	8,211	7,781	8,211
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	6	700	100	100
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	15,679	-	-	-
Equip & Bldg Maintenance	104	6,981	2,590	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,395	-	-	-
Total Expenditures	34,184	7,681	2,690	7,081
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 34,184	7,681	2,690	7,081
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 87,426	69,517	69,517	74,608
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(17,909)	530	5,091	1,130
FUND BALANCE (GAAP), end of year	69,517	70,047	74,608	75,738
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 69,517	70,047	74,608	75,738

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	14,839	500	-	-
Hospital Lease	-	-	-	-
Other	1,436	-	-	-
Total Revenues	16,275	500	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	17,799	-	-	-
TOTAL FINANCIAL SOURCES	\$ 34,074	500	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	15,679	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,395	-	-	-
Total Expenditures	34,074	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 34,074	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 31,931	14,132	14,132	14,132
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(17,799)	500	-	-
FUND BALANCE (GAAP), end of year	14,132	14,632	14,132	14,132
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 14,132	14,632	14,132	14,132

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Road and Bridge Facilities Fund 624

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	150,000	150,000	150,000
Fines and Forfeitures	-	-	-	-
Interest	12,105	11,500	6,500	6,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>162,105</u>	<u>161,500</u>	<u>156,500</u>	<u>156,500</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL SOURCES	\$ 162,105	161,500	156,500	156,500
FINANCIAL USES:				
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>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 691,183	853,288	853,288	1,009,788
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>162,105</u>	<u>161,500</u>	<u>156,500</u>	<u>156,500</u>
FUND BALANCE (GAAP), end of year	853,288	1,014,788	1,009,788	1,166,288
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 853,288	1,014,788	1,009,788	1,166,288

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Emergency Communications Center Fund 625

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	36,182	49,677	49,677	49,677
Fines and Forfeitures	-	-	-	-
Interest	14,839	140	1,010	140
Hospital Lease	-	-	-	-
Other	1,436	-	-	-
Total Revenues	52,457	49,817	50,687	49,817
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 52,457	49,817	50,687	49,817
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	15,679	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,395	-	-	-
Total Expenditures	34,074	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 34,074	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 78,760	97,143	97,143	147,830
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,383	49,817	50,687	49,817
FUND BALANCE (GAAP), end of year	97,143	146,960	147,830	197,647
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 97,143	146,960	147,830	197,647

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,665	1,850	749	749
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>1,665</u>	<u>1,850</u>	<u>749</u>	<u>749</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	2,491	1,455	-	5,865
TOTAL FINANCIAL SOURCES	\$ 4,156	3,305	749	6,614
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	4,156	3,305	494	6,614
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>4,156</u>	<u>3,305</u>	<u>494</u>	<u>6,614</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 4,156	3,305	494	6,614
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 98,505	96,014	96,014	96,269
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(2,491)</u>	<u>(1,455)</u>	<u>255</u>	<u>(5,865)</u>
FUND BALANCE (GAAP), end of year	96,014	94,559	96,269	90,404
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>
NET FUND BALANCE, end of year	\$ 58,343	56,888	58,598	52,733

Trust Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	557	500	270	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>557</u>	<u>500</u>	<u>270</u>	<u>270</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	118	100	224	230
TOTAL FINANCIAL SOURCES	\$ 675	600	494	500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	675	600	494	500
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>675</u>	<u>600</u>	<u>494</u>	<u>500</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 675	600	494	500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 33,129	33,011	33,011	32,787
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(118)	(100)	(224)	(230)
FUND BALANCE (GAAP), end of year	<u>33,011</u>	<u>32,911</u>	<u>32,787</u>	<u>32,557</u>
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	<u>(32,400)</u>	<u>(32,400)</u>	<u>(32,400)</u>	<u>(32,400)</u>
NET FUND BALANCE, end of year	\$ 611	511	387	157

Trust Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	97	100	44	44
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>97</u>	<u>100</u>	<u>44</u>	<u>44</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 97	100	44	44
FINANCIAL USES:				
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>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,713	5,810	5,810	5,854
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	97	100	44	44
FUND BALANCE (GAAP), end of year	<u>5,810</u>	<u>5,910</u>	<u>5,854</u>	<u>5,898</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(5,271)</u>	<u>(5,271)</u>	<u>(5,271)</u>	<u>(5,271)</u>
NET FUND BALANCE, end of year	\$ 539	639	583	627

Trust Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,011	1,250	435	435
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,011	1,250	435	435
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,470	1,455	-	5,679
TOTAL FINANCIAL SOURCES	\$ 3,481	2,705	435	6,114
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3,481	2,705	-	6,114
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,481	2,705	-	6,114
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,481	2,705	-	6,114
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 59,663	57,193	57,193	57,628
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,470)	(1,455)	435	(5,679)
FUND BALANCE (GAAP), end of year	57,193	55,738	57,628	51,949
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 57,193	55,738	57,628	51,949

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

December Session of the October Adjourned

Term. 20 21

In the County Commission of said county, on the 16th day of December 20 21

the following, among other proceedings, were had, viz:

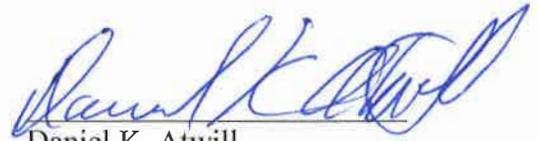
Now on this day, the County Commission of the County of Boone does hereby approve the Roles and Responsibilities Agreement with MoDOT for LPR installation as set out in the attached.

The Presiding Commissioner is authorized to sign said documents and the Presiding Commissioner and the Boone County Sheriff are authorized to sign such other documents reasonably necessary to implement the contemplated installation with MoDOT.

Done this 16th day of December 2021.

ATTEST:


Brianna L. Lennon
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Justin Aldred
District I Commissioner


Janet M. Thompson
District II Commissioner

INSTALLATION AND MAINTENANCE OF LICENSE PLATE READER EQUIPMENT

ROLES AND RESPONSIBILITIES

PURPOSE: The purpose of this document is to grant the Applicant, at its sole cost and expense, permission to install and maintain their license plate reader system on Commission right of way within the Applicant's jurisdictional limits per the conditions of this document. The installation of the equipment will also meet the minimal requirements of the MoDOT permit to work on right of way.

LOCATION: The location(s) for the license plate reader equipment installed under the permit associated with this document will be located in the following county(ies) at the following intersections / locations:

Device 1; F3 Cameras-pole mounted on PB-5102 Pole, PB-5336 Base Assembly, and a Type C base placed 17ft from the travel lane and no closer than 6ft from edge of shoulder pavement; Boone County; US 63 NB; Approximately 2,500 feet north of RT H overpass bridge.

Device 2; F3 Cameras-pole mounted on PB-5102 Pole, PB-5336 Base Assembly, and a Type C base placed 17ft from the travel lane and no closer than 6ft from edge of shoulder pavement; Boone County; US 63 SB; Approximately 2,500 feet north of RT H overpass bridge.

Device 3; F3 FCU and RV55 Wireless Modem placed at the Right of Way line or on an existing non-breakaway utility pole. The wireless modem will be interconnected to Devices 1 and 2 via conduit system to power and communicate with the devices. The conduit will be placed at a depth determined by typical utility underground standards. Device 3 will be in Boone County; US 63 NB; Approximately 2500 feet north of RT H overpass bridge.

APPLICANT RESPONSIBILITIES:

- (A) All costs, including, but not limited to materials, installation, and connectivity of the license plate reader and any modifications to MoDOT's structures and/or equipment (overhead sign structures or traffic signals) will be borne by the Applicant.
- (B) The Applicant shall prepare and submit plans for the construction of the license plate reader system for review as part of the permit process; the Commission, or their designated representative, reserves the right to approve these plans.

- (C) The Applicant shall install the license plate reader equipment in a manner which does not interfere with the operation and maintenance of the Commission's structures and/or equipment and the installation must not negatively impact the structural integrity of the Commission's structures and/or equipment the license plate reader system is attached to.
- (D) If the license plate reader control cabinet is attached to a Commission traffic signal controller cabinet, the following conditions must be met:
 - 1) The connection must be waterproof and all wiring from this box to the traffic signal controller cabinet must be contained in watertight conduit.
 - 2) All components required to operate the license plate reader; including cables, connectors, conduit, etc. shall be provided and installed by the Applicant at their expense.
 - 3) Any required upgrades or replacements of the existing MoDOT signal control equipment to accommodate the license plate reader equipment, as determined by the Commission, or designated representative, shall be provided and installed by the Applicant.
- (E) The Applicant shall maintain all license plate reader equipment, including any interfaces with MoDOT structures and/or equipment at the Applicant's expense.
- (F) Following the initial installation, the Applicant shall contact the Commission's representative to secure a separate permit(s) for future work or maintenance performed on Commission right of way related to the license plate reader equipment.

COMMISSION'S AUTHORITY:

- (A) If at any time, as determined by the Commission, the license plate reader equipment needs to be relocated or removed, the relocation or removal of the license plate reader equipment will be the responsibility of the Applicant, with no cost to the Commission.
- (B) Should the license plate reader system malfunction, resulting in disruption to normal traffic operation on State routes, the Commission reserves the right to disable the license plate reader system, providing the advanced notice of its planned actions to the Applicant.

- (C) If the Applicant has access to Commission electrical power and the Commission determines this connection is no longer feasible, the Commission reserves the right to terminate this access, providing the advanced notice of its planned actions to the Applicant.

COMMISSION POWER SUPPLY:

- (A) If the Commission has electrical power at the site of the license plate reader installation, the Applicant may utilize the Commission's power to operate their license plate reader system under the following conditions:
- 1) The Commission's power source has the capacity to carry the added load.
 - 2) The equipment is properly protected and fused from the Commission's power source.
- (B) If the Applicant utilizes the Commission's power supply, they shall install an interface to provide a fused relay-isolated interface between the license plate reader system and the Commission's power panel at the Applicant's expense. The Commission reserves the right to make the final connection between the interface and the MoDOT equipment.
- (C) If the Applicant utilizes the Commission's power supply, the Applicant agrees to pay a total sum of \$ N/A for this request prior to the installation of any license plate readers or pan/tilt/zoom cameras. This amount constitutes the average power consumption per device installed at the locations listed above for a 7 year period. *(Devices being defined as individual license plate readers and individual pan/tilt/zoom cameras. Cost per individual device being \$700 for 7 year period)*. If the devices remain in service beyond 7 years, the applicant agrees to pay for the subsequent years of power at the time the Roles and Responsibilities document is reviewed and renewed. This fee may be waived by MoDOT if the Commission is receiving a like service from the local jurisdiction to offset the annual power cost of the installation.
- (D) For license plate reader equipment with electrical demands greater than the capacity of the MoDOT power supply or the applicant does not wish to pay the afore mentioned power supply fee, the Applicant is required to furnish at its cost an independent electrical power supply to operate the license plate reader system.

ROLES AND RESPONSIBILITY TERMS:

This document will apply for a period of 7 years, or until the conditions of the installation change, after which time the installation(s) will be reviewed and this document will be renewed.

By signing this form the Applicant agrees to all provisions of this document

SEE ATTACHED

(Signature)

(Date)

SEE ATTACHED

(Print or Type Applicant Agency Name)

SEE ATTACHED

(Print or Type Applicant Representative Name)

SEE ATTACHED

(Agency Representative Title)

Boone County Sheriff's Office, 2121 County Drive

(Address)

Columbia, MO 65202

(City)

(State)

(Zip-code)

BOONE COUNTY, MISSOURI

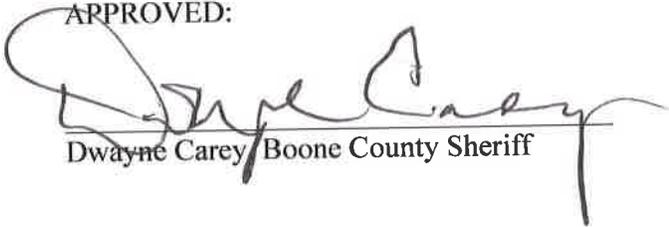
By: Boone County Commission


Daniel K. Atwill, Presiding Commissioner

ATTEST:


Brianna L. Lennon, County Clerk

APPROVED:


Dwayne Carey, Boone County Sheriff

APPROVED AS TO FORM:


CJ Dykhouse, County Counselor

AUDITOR CERTIFICATION

In accordance with RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) arising from this contract. (Note: Certification of this contract is not required if the terms of this contract do not create a measurable county obligation at this time.)

June Pitchford by jg 12/15/2021 No Encumbrance Required
June E. Pitchford, County Auditor Date Appropriation Account

514 -2021

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

December Session of the October Adjourned

Term. 20 21

County of Boone

} ea.

In the County Commission of said county, on the

16th

day of December

20 21

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve the Extension of the Stormwater Security Agreement and erosion and sediment control Irrevocable Letter of Credit between the County of Boone and Fred Overton Development Inc. The terms of the agreement are set out in the attached contract and the Presiding Commissioner is authorized to sign the same.

Done this 16th day of December 2021.

ATTEST:

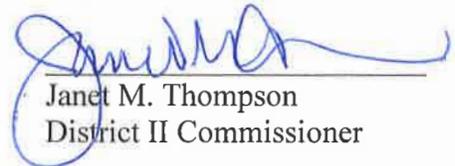

Brianna L. Lennon
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner



Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner

EXTENSION AGREEMENT

THIS AGREEMENT, effective December 11, 2021, is entered into by and between Boone County, Missouri, through its County Commission, a political subdivision of the State of Missouri, herein "County;" and Fred Overton Development Inc., a corporation in the State of Missouri, herein "Developer" and Central Bank of Boone County, herein "Central Bank."

WHEREAS, Developer is conducting a building project to construct a new subdivision, Ravenwood Plat 1, herein "Project"; and

WHEREAS, Central Bank has issued an Irrevocable Letter of Credit to County on behalf of Developer, dated December 11, 2020, in the amount of \$165,650.63 to secure stormwater improvements associated with Project; and

WHEREAS, said Letter of Credit contemplates that the parties may agree to extend the expiration date of the Letter of Credit, which currently expires on December 11, 2021; and

WHEREAS the parties intend through this Extension Agreement to extend the expiration date of said Letter of Credit to December 11, 2022.

NOW, THEREFORE, in consideration of the mutual covenants, promises and representations in this agreement the parties agree as follows:

1. The Central Bank Letter of Credit dated December 11, 2020, in the amount of \$165,650.63, with an expiration date of December 11, 2021, is attached hereto and incorporated herein by reference.
2. The parties mutually agree to extend the December 11, 2020 Letter of Credit such that the new expiration date will be December 11, 2022.
3. All other terms of the Letter of Credit and attachments thereto shall remain unchanged and in full effect.
4. This Extension Agreement may be entered into in one or more counterparts which, when taken together, shall constitute the full Agreement of the parties.

SO, AGREED.

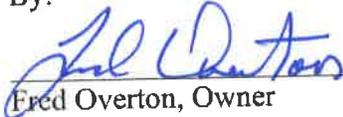
CENTRAL BANK OF BOONE COUNTY:

By:


Jaime Palmer, Assistant Vice President

FRED OVERTON DEVELOPMENT INC.:

By:


Fred Overton, Owner

BOONE COUNTY:

Department of Resource Management:


Bill Florea, Director Resource Management

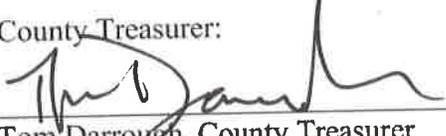
County Commission:


Dan Atwill, Presiding Commissioner

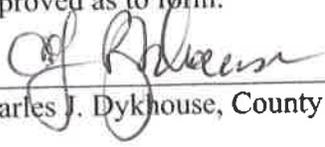
Attest:


Brianna L. Lennon, County Clerk

County Treasurer:


Tom Darrough, County Treasurer

Approved as to form:


Charles J. Dykhouse, County Counselor

596-2020

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

December Session of the October Adjourned

Term. 20 20

County of Boone

} ea.

In the County Commission of said county, on the 17th day of December 20 20

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the attached Erosion and Sediment Control Security Agreement and Irrevocable Letter of Credit between the County of Boone and Fred Overton Development, Inc. The terms of the agreement are stipulated in the attached security agreement.

It is further ordered the Presiding Commissioner is hereby authorized to sign said Agreement

Done this 17th day of December 2020.

ATTEST:

Brianna L. Lennon
Brianna L. Lennon
Clerk of the County Commission *jr*

Daniel K. Atwill

Daniel K. Atwill
Presiding Commissioner

Fred J. Parry
Fred J. Parry
District I Commissioner

Janet M. Thompson
Janet M. Thompson
District II Commissioner

Stormwater Erosion and Sediment Control Security Agreement

Date: December 9, 2020

Developer/Owner Name: Fred Overton Development Inc.
Address: 2712 Chapel Wood View
Columbia, MO 65201

Development: Ravenwood Plat 1

This agreement is made by and between the above named developer (herein "Developer") and Boone County, Missouri, a political subdivision of the State of Missouri, through its Resource Management Department, (herein "County") and shall be effective on the above date when signed and approved by all persons listed below.

In consideration of the performance based by each party of their respective obligations described in this agreement, the parties agree to the following:

- 1. Background and Purpose of Agreement** – The Developer is the owner or authorized agent of the owner for the real estate contained within the development described above which is subject to the Boone County Stormwater Regulations. This agreement is made pursuant to Section 8.4 Performance and Guarantee, in the Stormwater Regulations of Boone County, Missouri in order to permit the Developer to disturb land on the development described above, and to assure County of the required erosion and sediment control and stormwater management. By entering into this agreement the developer is agreeing to comply with the erosion and sediment plan described below in accordance with the County Stormwater Regulations and specifications and provide to County financial security in the event the developer fails to comply with the plan, or complete the improvements within the time and manner provided for by this agreement.
- 2. Description of Improvements** – The Developer agrees to adhere to the Stormwater Pollution Prevention Plan (SWPPP) and Erosion and Sediment Control (ESC) Plans for Construction activities at Ravenwood Plat 1. The SWPPP and ESC plan was prepared by Crockett Engineering Consultants on November 24, 2020.
- 3. Time for Completion** – The Developer agrees to complete the land disturbance activities and stabilize the site as described in the SWPPP no later than the 9th day of December 2020, and all such improvements shall pass County inspection as of this date.
- 4. Security for Performance** – To secure the Developer's performance of its obligations under this agreement, Developer hereby agrees to provide the County with security in the amount of \$165,650.63, which County may use and apply for Completion of the above described improvements in the event the Developer fails to complete the above described improvements within the time or within manner required by County under its regulations. The Security shall be provided to County as a condition precedent to the effectiveness of this agreement in the following form:

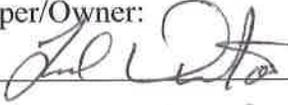
- Irrevocable standby letter of credit, with form to be approved by County and issued to Treasurer of Boone County, Missouri
5. **Use of Security** – The Developer hereby authorizes County to use, redeem, or otherwise obtain payment as applicable, from the security described above for purposes of completing improvements required of the Developer under this agreement in the event that such improvements are not completed within the time provided for by this agreement, or any extension thereof granted by County in its discretion, or in the event such improvements are not completed in accordance with regulatory requirements or specifications imposed by County. Developer authorizes County to cash the Letter of Credit contemplated herein upon written instructions from the duly elected and serving Treasurer of Boone County without further authorization or signature required by Developer. In the event Developer fulfills its obligations in the time and manner required by this agreement and obtains a satisfactory final inspection from the County prior to December 9, 2020, then County shall provide Developer with written proof that the requirements of this Security Agreement are satisfied and the Letter of Credit can be released to Developer. If no written proof has been provided to the financial institution issuing the Letter of Credit that Developer has complied with the requirements of this Agreement, however, then the financial institution shall, on December 9, 2020, or such extended period as mutually-agreed by the parties in writing, shall immediately transfer the balance of the Letter of Credit to the account then-designated by the Boone County Treasurer. If the total sum of the Letter of Credit is not used for completion of any necessary permit items, then the remaining balance shall be paid to Developer within thirty (30) days of completion and acceptance of any required work, along with an itemization of charges detailing the expenditures made by the County.
 6. **Additional Sums Due** – In the event that the security provided herein is insufficient to complete the required improvements as determined by the County, Developer will, upon demand by the County accompanied by a detailed itemization of the requested additional sum, deposit with County such additional monies which, in the opinion of the County, will be required to complete the necessary improvements. In the event that Developer does not deposit the additional monies with the County within ten (10) days, the Developer shall be deemed in default of this Agreement.
 7. **Remedies Cumulative** – Exercise or waiver by the County of any enforcement action under this Agreement does not waive or foreclose any other or subsequent enforcement action whatsoever. The County shall be entitled to its costs, including reasonable attorneys' fees, in enforcement of Developer's obligations under this Agreement.
 8. **Authority of Representative Signatories** – Signatories to this agreement who execute this agreement in a representative capacity for a corporation, limited liability company or partnership, or other business entity, hereby affirmatively represent that they have obtained all resolutions or orders needed to enter in this agreement and are duly authorized to enter into this agreement and bind the parties which they represent to all terms and conditions herein.
 9. **Binding Effect** – This agreement shall be binding upon the parties hereto in their respective heirs, personal representative, administrators, successors, and interest in

successors in assigned offices. The County and Developer hereby accept this Agreement as a lawful and satisfactory Security Agreement.

In Witness Whereof the Developer and the County have executed this agreement to be effective on the day and year first above written.

ACKNOWLEDGED AND AGREED TO:

Developer/Owner:

By: 

Printed Name: Fred Queaton

Title: Pres.

BOONE COUNTY, MISSOURI:

Department of Resource Management



Bill Florea, Director Resource Management

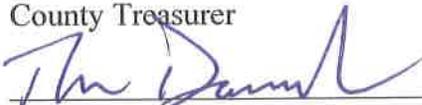
County Commission: 

Daniel K. Atwill, Presiding Commissioner

Attest:

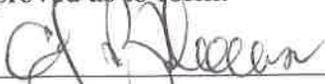

Brianna L. Lennon, Boone County Clerk

County Treasurer



Tom Darrough, County Treasurer

Approved as to form:



C.J. Dykhouse, County Counselor



Central Bank of Boone County

IRREVOCABLE LETTER OF CREDIT

NO. 0126516-0699

DATE: December 11, 2020

Amount: \$165,650.63

County of Boone

Attn: Bill Florea, Director Resource Mgmt

801 E Walnut St, Rm. 315

Columbia, MO 65201

Ladies and Gentlemen:

We hereby authorize the County of Boone to draw on **Central Bank of Boone County** for the account of Fred Overton Development, Inc., herein Developer/Owner, up to an aggregate amount of \$165,650.63, available by your drafts at sight. Your drafts must be accompanied by your invoice to Developer/Owner and accompanied by a Certificate for Drawing in substantially the form set out on Exhibit "A", which is attached hereto and incorporated by reference.

All drafts hereunder must be marked "Drawn under **Central Bank of Boone County** Letter of Credit #0126516-0699 Dated 12/11/20."

The amount of each draft drawn under this credit must be endorsed hereon, and the presentation of each draft, if negotiated, shall be a warranty by the negotiating bank that such endorsement has been made and that documents have been forwarded as herein requested. Partial drawings are permitted. All payments under this letter of credit will be made available to you at the counters of the loan issuer or immediately by wire transfer of immediately available funds to the account(s) designated by the Boone County Treasurer.

We hereby engage with the drawers, endorsers, and bona fide holders of drafts drawn under and in compliance with the terms of this credit that the same will be duly honored on due presentation, and delivery of documents as specified in Exhibit "A", if presented to this bank on or before December 11, 2020, provided further that upon such expiration, either at December 11, 2021, or such extended period as contemplated herein we shall immediately transfer the balance of the maximum available credit to you at the account then-designated by the Boone County Treasurer.

This letter of credit may be extended upon presentation of an agreement to extend, executed by the Developer/Owner and the County of Boone, and presented to **Central Bank of Boone County** within the 60-day period prior to the then-effective date of expiration of this letter of credit.

Upon our receipt, from time to time, from the County of Boone, of a written reduction certificate in



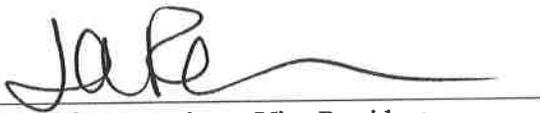
**Central Bank
of Boone County**

substantially the same form as Exhibit "B", which is attached hereto and incorporated herein by reference, we are authorized to reduce the maximum available credit hereunder by the amount stated in such certificate, any such reduction to be effective only at our close of business on the date which we receive said written reduction certificate.

This letter of credit sets forth in full our undertaking, and such undertaking shall not in any way be modified, amended, amplified, or limited by reference to any document, instrument or agreement referred to herein, except that Exhibit "A" and Exhibit "B" attached hereto are incorporated herein by reference as an integral part of this letter of credit.

Except as expressly provided herein, this credit is subject to the Uniform Customs and Practice for Documentary Credits (1993 revision), The International Chamber of Commerce Publication #500.

Sincerely yours,

By: 
Jaime Palmer, Assistant Vice President



Central Bank of Boone County

Exhibit "A"
To Letter of Credit
Form of Certificate for Drawing

Boone County, Missouri letterhead

Date

Central Bank of Boone County
720 E. Broadway
Columbia, MO 65201
Attention: Jaime Palmer, Assistant Vice President

Re: **Central Bank of Boone County** Letter of Credit No.: **0126516-0699**
Dated: 12/11/2020
In Favor of Boone County, Missouri on behalf of **Fred Overton Development, Inc.**

Gentlemen:

The undersigned, a duly authorized official of County of Boone, Missouri (the "Beneficiary"), hereby certifies to **Central Bank of Boone County** (the "Bank"), with reference to Irrevocable Letter of Credit No. **0126516-0699** (the "Letter of Credit"; any capitalized terms used herein and not defined shall have their respective meanings as set forth in the said Letter of Credit) issued by the Bank in favor of the Beneficiary, that:

1. The Account Party has failed to complete all improvements or fulfill all obligations required by the Subdivision Regulations, Stormwater regulations, or other applicable rules and regulations of the County of Boone.
2. A draft in the sum of \$_____ as requested by this Certificate is not in excess of the Maximum Available Credit under the Letter of Credit and shall result in a reduction of the Maximum Available Credit under the Letter of Credit.

Transfer the funds as stated above to the credit of the Boone County, Missouri to the following account, as instructed by the Boone County Treasurer: [INSERT BANK Account # _____], Attention: Boone County Treasurer.

IN WITNESS WHEREOF, the Beneficiary has executed and delivered this certificate this _____ day of _____.

BOONE COUNTY, MISSOURI

By: _____
Presiding Commissioner

APPROVED BY:

Attest:

Bill Florea, Director Resource Management

Brianna L. Lennon, Boone County Clerk

Commission Order: _____



Central Bank of Boone County

Exhibit "B"
To Letter of Credit
Form of Reduction Certificate

Boone County, Missouri letterhead

Date

Central Bank of Boone County
720 E. Broadway
Columbia, MO 65201
Attention: Jaime Palmer, Assistant Vice President

Re: **Central Bank of Boone County** Letter of Credit No.: **0126516-0699**
Dated: 12/11/2020
In Favor of Boone County, Missouri on behalf of **Fred Overton Development, Inc.**

Gentlemen:

This certificate authorizes reduction in the amount of \$ _____ of the above letter of credit. The remaining maximum available credit for this letter of credit is \$ _____.

BOONE COUNTY, MISSOURI

By: _____
Presiding Commissioner

APPROVED BY:

Attest:

Bill Florea, Director, Planning & Building

Brianna L. Lennon, Boone County Clerk

Commission Order: _____