

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08	FY07	
		Actual Rev/Exp	Actual Rev/Exp	%
General Fund				
4101	Real Estate Tax	8,866,759	7,998,485	
4102	Tangible Personal Property Tax	1,597,061	1,457,617	
4103	Motor Vehicle Property Tax	1,069,687	1,152,635	
4104	Delinquent Property Tax	640,246	86,530	
4106	Tangible Personal Property Tax	0	10,089	
4130	Bank Franchise Deposit Tax	243,900	221,732	
04131A	Franchise Real Property Tax	90,791	140,692	
04131B	Franchise Personal Property Tax	651,229	457,135	
4134	Occupational License Tax	17,772,276	16,595,309	
4135	Deed Transfer Tax	823,877	893,180	
4139	Net Profit Tax	322,070	1,074,824	
Total Taxes		32,077,896	30,088,227	6.61%
4210	Total In Lieu Tax Payments	203,103	91,681	121.53%
4301	Co Attorney Excess	114	5,265	
4302	Co Clerk Excess Fe	683,353	530,284	
4304	Sheriff Excess Fee	816,732	473,333	
Total Excess Fees		1,500,199	1,008,882	48.70%
4401	Business License	226,615	260,724	
4402	Beer/Liquor License	83,916	76,613	
4407	Building Permits	704,291	886,096	
4417	Cable Tv Franchise Fee	385,542	402,993	
Total License And Permits		1,400,364	1,626,426	-13.90%
4501	Omitted Property Tax	261,561	164,942	
04504A	Heritage Council Grant	8,355	5,000	
04504G	Bullet Proof Vest Grant	4,372	2,085	
04504N	JAG Grant	26,530	15,279	
4505	Inter-Co Motor Vehicle Tax	141,827	210,611	
4509	Non-Public School Trans Grant	474,477	0	
04510A	Senate Bill 66-Fire/Ems Grant	10,256	10,684	
04510C	Juvenile Justice Grant	0	3,506	
04510D	Dead Livestock Grant	1,095	1,096	
04510F	Area Development Grant	24,029	0	
4512	Lift Grant-Nky Cvb	13,995	16,369	
4520	Election Expense Reimb	35,100	34,800	
4521	Bd Of Assessment Appeals	1,400	800	
4522	Legal Process Tax	484	467	
4532	Aoc Courthouse Rental	475,696	489,858	
4536	Contract W/Other Counties	35,000	40,000	
4536A	Library Contribution	2,500	0	
4541	Em Reimbursement	61,403	8,680	
4546	Mh/Mr Tax Fund Pay	50,000	50,000	
04546B	Senior Plus Grant	30,900	27,891	
04546C	Success By Six-Mh/Mr Grant	22,000	24,000	
04546D	Health District Indigent Grant	116,675	118,544	
4546E	Health Fund Planning Grant	0	32,646	
4551	Aoc-Telephone Reim	45,032	31,926	
4570	Court Facility Fee	373,315	329,678	
Total Intergovernmental Revenues		2,216,002	1,618,861	36.89%
4604	Parks And Recreation Fees	245,949	194,968	
4605	Swimming Pool Fees	55,105	55,090	
4612	Animal Control Sales	120,033	73,273	
04612A	Spay/Neuter Violations	1,115	1,189	
4615	Data Processing Services	101,495	39,932	

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		Actual	Rev/Exp	Actual	Rev/Exp	%
4616	Water System Surcharge - Phase I	102,643		95,369		
04616A	Sewer System Surcharge	6,783		1,368,812		
04616B	Water System Surcharge - Phase II	63,590		37,092		
4643	Postage Reimbursement	34,863		28,823		
04680A	Em Violation Clean-Up Fees	43,441		30,437		
4692	Arboretum Maintenance	126,292		116,461		
4699	Other Charges For Services	1,101		1,201		
Total Charges For Services		902,410		2,042,646		-55.82%
4705	Surplus Property Sales	37,547		18,098		
04711A	Assisted Housing Lease	29,370		13,011		
04711B	Walton Fire Dept Lease	25,995		26,595		
04711C	Pt Pleasant Fire Lease	0		310,327		
04711F	Community Action Commission Lease	0		951		
04711G	Child Support Office Lease	0		12,148		
04711H	Nky Health Dist Lease	51,625		53,225		
04711K	Board Of Edu-Mw Facility Lease	47,834		46,860		
04711L	Boone County Casa Lease	5,640		5,640		
04711M	Valley Orchards Lease	16,800		16,800		
04711N	Children'S Home Of Nky Lease	38,409		31,603		
04711P	Brighton Center Lease	6,600		6,600		
04711Q	Commonwealth Attorney Lease	24,010		0		
04711R	T Mobile Cell tower	95,000		500		
04711S	Petersburg Fire Dept	28,144		111,968		
4727	Reimbursements	23,014		3,001		
04727F	Mh/Mr Admin Reimb	37,500		30,000		
04727G	Em Training Class Reimb	0		9,285		
4728	Donations	0		3,500		
04728A	Animal Shelter Donations	12,228		11,365		
04728B	Water Rescue Donations	1,200		600		
4731	Miscellaneous Revenues	59,409		13,752		
4731A	Misc - Bankruptcy Rev	10,450		0		
04733A	Workers Comp Reimb	316		476		
4771	Payroll Tax Collection Fees	355,792		342,553		
4780	Airport Parking Fines	8,180		7,135		
Miscellaneous Revenues		915,063		1,075,993		-14.96%
4801	Interest On Deposits	415,186		457,830		
4804	Interest On Go Bonds	37,124		111,521		
Interest Earned		452,310		569,351		-20.56%
Total Operating Revenues		39,667,347		38,122,067		4.05%
<u>Judge Executive</u>						
101	Elected County Officials	102,147		98,856		
106	Office Staff	248,759		190,836		
364	Rentals	296		296		
429	Gasoline	7,895		5,966		
445	Office Supplies	3,717		3,585		
551	Memberships	8,721		10,679		
565	Printing, Stationery	432		1,308		
569	Registration, Conferences	18,326		11,186		
578	Utilities	2,569		2,555		
585	Maintenance And Repairs	3,374		2,878		
723	Motor Vehicles	0		41,398		
725	Office Equipment	0		4,947		
Total		396,236		374,489		5.81%

County Attorney

Boone County Fiscal Court

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		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
101	Elected County Officials	40,882	40,761	
106	Office Staff	84,719	79,976	
563	Postal Charges	0	250	
569	Registration, Conferences	610	577	
578	Utilities	0	258	
	Total	126,211	121,822	3.60%
<u>County Clerk</u>				
307	Audit Services	8,599	10,700	
331	Lease Payment	36,363	37,788	
565	Printing, Stationery	24,530	15,613	
585	Maintenance And Repairs	1,795	3,130	
	Total	71,287	67,231	6.03%
<u>Coroner</u>				
101	Elected County Officials	34,307	33,308	
106	Office Staff	44,697	54,772	
308	Autopsies & Attendants	14,085	12,895	
445	Office Supplies	0	429	
481	Uniforms	0	0	
521	Bond/Liability Insurance	508	508	
569	Registration, Conferences	1,239	1,399	
578	Utilities	721	0	
	Total	95,557	103,311	-7.51%
<u>Fiscal Court</u>				
101	Elected County Officials	126,962	119,115	
106	Office Staff	36,402	30,931	
302	Advertising	5,711	8,714	
445	Office Supplies	1,461	2,470	
548	Special Projects	44,505	36,605	
551	Memberships	4,072	4,037	
565	Printing, Stationery	64	0	
569	Registration, Conferences	9,284	12,216	
725	Office Equipment	0	0	
	Total	228,461	214,087	6.71%
<u>Property Valuation Administrator</u>				
304	Appraisal Services	2,800	1,600	
367	Statutory Contribution	175,800	175,800	
	Total	178,600	177,400	0.68%
<u>County Treasurer/Finance</u>				
102	Statutory Appointment	88,728	84,932	
106	Office Staff	381,084	336,899	
178	Overtime Pay	3,226	6,463	
179	Temporary/Part Time	45,673	61,853	
301	Accounting Service	23,946	30,203	
399	Other Contracted Services	2,026	880	
445	Office Supplies	6,168	4,323	
481	Uniforms	646	174	
551	Memberships	883	1,038	
565	Printing, Stationery	2,832	1,756	
569	Registration, Conferences	7,083	5,071	
578	Utilities	1,083	1,742	
585	Maintenance And Repairs	2,371	2,726	
725	Office Equipment	14,811	0	
	Total	580,560	538,059	7.90%

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		Actual	Rev/Exp	Actual	Rev/Exp	%
<u>Human Resources</u>						
106	Office Staff	167,578		157,031		
178	Overtime Pay	0		0		
179	Temporary/Part Time	18,019		15,658		
302	Advertising	3,248		12,716		
324	Evaluation & Testing	4,141		3,809		
399	Other Contracted Services	8,196		6,307		
445	Office Supplies	154				
451	Periodicals	0		0		
542	Employee Incentive	0		0		
548	Special Projects	208		1,372		
551	Memberships	110		110		
565	Printing, Stationery	535		328		
568	Tuition Reimbursement	7,572		5,570		
569	Registration, Conferences	2,593		2,444		
578	Utilities	717		818		
Total		213,071		206,163		3.35%
<u>Information Systems</u>						
106	Office Staff	328,104		337,626		
178	Overtime Pay	2,743		4,117		
309	Consultants	0		2,143		
319	Computer Software	82,514		103,950		
333	Maintenance Agreements	90,231		63,235		
413	Data Processing Supplies	29,649		29,507		
445	Office Supplies	5,158		851		
481	Uniforms	134		196		
485	Communication Supplies	17,062		18,875		
551	Memberships	183		135		
565	Printing, Stationery	7,247		7,082		
569	Registration, Conferences	13,046		5,615		
578	Utilities	19,088		21,111		
703	Communication Equipment	30,531		26,833		
705	Data Processing Equipment	105,478		100,696		
Total		731,168		721,970		1.27%
<u>County Law Library</u>						
106	Office Staff	0		0		
Total		0		0		
<u>Election Commission</u>						
194	Election Tabulator	0		675		
199	Other Per Diem	76,500		71,600		
331	Lease Payment	6,000		6,000		
347	Polling Places	5,850		5,700		
397	Contracted Srvs-Election	85,323		105,160		
737	Voting Machines	5,066		1,668		
Total		178,739		190,803		-6.32%
<u>Property Maintenance</u>						
106	Office Staff	646,821		718,066		
178	Overtime Pay	55,860		60,947		
310	Contracted Srvs-Building	24,570		20,645		
329	Janitorial Service	26,972		0		
333	Maintenance Agreements	20,101		19,337		
351	Window Cleaning	3,425		3,032		
352	Elevator Maintenance	9,146		8,024		
364	Rentals	5,725		5,272		
366	Solid Waste	5,554		5,123		

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		Actual	Rev/Exp	Actual	Rev/Exp	%
406	Building Maint Supplies	23,006		17,769		
411	Custodial Supplies	22,525		27,712		
429	Gasoline	24,878		23,891		
431	General Construction Materials	42,134		46,237		
441	Machinery & Equipment	15,727		17,275		
445	Office Supplies	6,063		3,910		
449	Paint	9,695		6,131		
463	Plumbing Supplies	8,432		10,325		
475	Tools	6,520		8,456		
481	Uniforms	7,031		4,364		
485	Communication Supplies	19,721		18,162		
512	Electrical Repairs	25,121		28,220		
516	Heating & Air Conditioning	30,446		28,792		
550	Medical Supplies	1,034		267		
565	Printing, Stationery	71		0		
569	Registration, Conferences	3,516		4,238		
585	Maintenance And Repairs	13,817		18,343		
723	Motor Vehicles	29,295		27,973		
742	Buildings & Construcion	60,559		56,016		
Total		1,147,765		1,188,526		-3.43%

Justice Center

106	Office Staff	65,442		58,524		
178	Overtime Pay	10,224		11,269		
310	Contracted Srvs-Building	4,080		3,418		
329	Janitorial Service	74,767		74,195		
333	Maintenance Agreements	4,382		2,947		
351	Window Cleaning	3,642		3,536		
352	Elevator Maintenance	10,549		9,088		
364	Rentals	19,800		19,800		
366	Solid Waste	1,355		1,610		
399	Other Contracted Services	530		700		
406	Building Maint Supplies	4,002		2,163		
411	Custodial Supplies	5,283		5,769		
429	Gasoline	417		355		
431	General Construction Materials	2,073		1,270		
441	Machinery & Equipment	504		476		
445	Office Supplies	696		747		
449	Paint	135		143		
463	Plumbing Supplies	17		58		
475	Tools	952		828		
481	Uniforms	251		148		
485	Communication Supplies	2,157		1,097		
512	Electrical Repairs	2,322		6,094		
516	Heating & Air Conditioning	9,537		7,974		
521	Bond/Liability Insurance	27,250		0		
550	Medical Supplies	279		148		
565	Printing, Stationery	0		34		
569	Registration, Conferences	0		1,500		
578	Utilities	222,135		175,084		
585	Maintenance And Repairs	1,317		314		
742	Buildings & Constr	2,683		0		
Total		476,781		389,289		22.47%

Juvenile Detention

399	Other Contracted Services	11,717		5,268		
Total		11,717		5,268		122.44%

Sheriff

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08	FY07	
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
307	Audit Services	0	20,751	
329	Janitorial Service	36,000	36,000	
348	Program Support	11,985,000	7,878,041	
366	Solid Waste	853	1,023	
521	Bond/Liability Insurance	11,901	22,897	
578	Utilities	106,578	92,252	
585	Maintenance And Repairs	435	1,761	
597	Grant Reimbursements	32,987	34,508	
723	Motor Vehicles	372,504	320,095	
Total		<u>12,546,258</u>	<u>8,407,328</u>	49.23%

Building Code Enforcement

106	Office Staff	574,111	558,976	
178	Overtime Pay	19,415	24,845	
179	Part Time	11,893	0	
304	Appraisal Services	1,125	15,692	
399	Other Contracted Services	0	1,475	
429	Gasoline	23,300	22,126	
445	Office Supplies	6,103	7,492	
451	Periodicals	1,224	5,658	
481	Uniforms	4,199	5,280	
551	Memberships	2,334	2,538	
565	Printing, Stationery	2,126	2,100	
569	Registration, Conferences	9,985	12,172	
578	Utilities	3,974	4,836	
585	Maintenance And Repairs	7,251	5,099	
705	Data Processing Equipment	0	25,784	
723	Motor Vehicles	0	57,317	
Total		<u>667,040</u>	<u>751,389</u>	-11.23%

Water Rescue

331	Lease Payment	2,760	1,984	
348	Program Support	573	8,368	
399	Other Contracted Services	3,631	4,381	
425	Food	677	496	
429	Gasoline	7,902	6,745	
431	General Construction Materials	7,957	16,031	
445	Office Supplies	476	979	
455	Petroleum Products	1,171	0	
481	Uniforms	1,998	2,815	
569	Registration, Conferences	4,760	5,360	
578	Utilities	7,439	3,146	
585	Maintenance And Repairs	46,316	28,405	
Total		<u>85,660</u>	<u>78,710</u>	8.83%

Emergency Management

106	Office Staff	198,381	190,285	
319	Computer Software	3,342	0	
333	Maintenance Agreements	8,750	10,350	
348	Program Support	3,773	2,199	
399	Other Contracted Services	52,750	45,435	
420	Des Supplies & Services	22,774	19,430	
429	Gasoline	5,718	4,689	
441	Machinery & Equipment	10,313	7,386	
445	Office Supplies	1,025	865	
481	Uniforms	1,330	447	
551	Memberships	896	896	
563	Postal Charges	186	596	
565	Printing, Stationery	150	1,414	

Boone County Fiscal Court

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		<u>Actual</u>	<u>Rev/Exp</u>	<u>Actual</u>	<u>Rev/Exp</u>	<u>%</u>
569	Registration, Conferences	3,922		1,964		
574	Training	11,140		16,344		
578	Utilities	1,276		2,271		
585	Maintenance And Repairs	9,869		9,690		
739	Other Equipment	86,153		78,366		
Total		421,748		392,626		7.42%
<u>Public Defender</u>						
903	Program Support	10,749		10,749		
Total		10,749		10,749		0.00%
<u>Animal Care & Control</u>						
102	Statutory Appointments	63,440		61,405		
106	Office Staff	278,582		273,479		
178	Overtime Pay	30,251		25,961		
179	Temporary/Part Time	28,384		8,829		
343	Medical Services	6,344		6,811		
348	Program Support	510		900		
366	Solid Waste	1,217		1,460		
399	Other Contracted Services	9,775		9,452		
402	Kennel Supplies & Materials	2,512		3,223		
403	Animal Food & Supplies	4,692		3,321		
406	Building Maint Supplies	10,549		7,227		
429	Gasoline	14,575		11,704		
445	Office Supplies	2,254		1,912		
481	Uniforms	3,434		3,475		
549	Medical Services	0		582		
550	Medical Supplies	17,377		18,992		
551	Memberships	430		400		
565	Printing, Stationery	1,160		1,143		
569	Registration, Conferences	2,873		3,163		
578	Utilities	2,496		2,606		
585	Maintenance And Repairs	5,095		4,141		
595	Education Program	130		578		
723	Motor Vehicles	26,760		17,721		
739	Other Equipment	25,059		0		
Total		537,899		468,487		14.82%
<u>Human Services</u>						
106	Office Staff	237,264		240,635		
179	Temporary/Part Time	17,181		39,273		
355B	Health District Grant	148,400		123,365		
356	Senior Citizen Assistance	30,000		28,142		
358	Success By Six	25,000		25,000		
399	Health Planning Grant	0		30,000		
445	Office Supplies	4,764		3,320		
481	Uniforms	256		0		
565	Printing, Stationery	208		387		
569	Registration, Conferences	4,859		8,665		
578	Utilities	506		528		
585	Maintenance And Repairs	506		426		
596	Juvenile Justice Grant	0		0		
Total		468,944		499,741		-6.16%
<u>Parks</u>						
106	Office Staff	762,139		698,755		
178	Overtime Pay	32,707		26,070		
179	Temporary/Part Time	257,281		223,592		
302	Advertising	6,084		4,282		

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348	Program Support	145,341		75,354		
364	Rentals	29,195		18,490		
366	Solid Waste	22,476		27,427		
375	Contracted Services -Referees	0		19,095		
399	Other Contracted Services	126,594		176,026		
406	Building Maint Supplies	12,594		7,262		
421	Fertilizer,Chemicals	45,258		35,311		
429	Gasoline	56,067		45,589		
431	General Construction Materials	63,454		65,146		
441	Machinery & Equipment	9,641		19,227		
445	Office Supplies	6,813		6,011		
467	Recreation Supplies	26,177		23,635		
475	Tools	6,705		3,263		
475A	Tools - Arboretum	1,370		2,173		
481	Uniforms	6,556		11,934		
565	Printing, Stationery	13,312		6,312		
569	Registration, Conferences	16,482		13,774		
578	Utilities	62,292		25,427		
585	Maintenance And Repairs	13,785		24,900		
723	Motor Vehicles	71,443		44,122		
739	Other Equipment	500		15,950		
741	Other Capital Outlay	78,172		37,806		
Total		1,872,438		1,656,933		13.01%
<u>Union Pool</u>						
179	Temporary/Part Time	20,867		0		
366	Solid Waste	338		338		
397A	Pool Maintenance Agreement	54,334		70,746		
399	Other Contracted Services	854		374		
406	Building Maint Supplies	1,450		506		
421	Fertilizer,Chemicals	2,777		0		
431	General Construction Materials	881		1,781		
445	Office Supplies	283		363		
467	Recreation Supplies	4,587		6,167		
578	Utilities	8,128		5,794		
Total		94,499		86,068		9.80%
<u>Debt Service</u>						
605A	4.68M Go Bond Interest	97,912		113,013		
605B	6.0M Go Bond Interest	50,395		76,095		
605C	20M Public Safety Complex Interest	737,905		766,968		
605D	Phase I Water Expansion Interest	221,775		227,463		
605F	Sewer Bond Interest	17,563		51,325		
605G	Public Safety Complex Interest	205,800		213,638		
605H	Petersburg Community Center Interest	22,337		23,125		
605I	Petersburg Fire Dept Interest	56,288		58,275		
605J	KIA Fund B Water Loan	72,280		52,544		
606	Interest On Lease - Pt Pleasant	0		5,583		
607	Interest On Note - Water/Sewer	26,946		35,523		
Total		1,509,201		1,623,551		-7.04%
<u>Administration</u>						
307	Audit Services	1,500		36,011		
309	Consultants	3,804		60,462		
314A	Transit Authority Of Nky	3,398,036		3,182,842		
314B	Incompetency Proceedings	5,000		5,000		
314C	Bc Soil Conservation	81,900		81,900		
314D	Boone Co-Bus/Non-Public	600,000		590,000		
314E	Walton/Ver-Bus/Non-Public	20,538		20,538		

Boone County Fiscal Court

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		FY08	FY07	
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
314F	Boone Co Planning Commission	379,500	345,000	
314G	Planning & Zoning- Gis	150,000	150,000	
314H	Public Safety Communications	1,628,059	1,711,250	
314I	NKADD	23,410	22,839	
314J	OKI	36,327	35,070	
314K	Nky Regional Hazmat	9,049	9,049	
314L	Div Of Forestry	1,010	1,010	
314M	Lift Grant	13,995	16,369	
314N	Nky Drug Strike Force	80,000	50,000	
314O	Commonwealth Attorney Grant Match	0	11,757	
324	Evaluation & Testing	80,775	73,497	
327	Fiscal Agent Charges	1,075	1,000	
332	Legal Fees	1,283	119,615	
399	Other Contracted Services	19,638	40,266	
399B	Storm Water Management	27,874	15,404	
503	Bank Charges	25,639	27,798	
507A	Dinsmore Foundation	50,000	50,000	
507B	Fire Dept-Burlington	17,500	17,500	
507C	Dan Beard Council	6,000	6,000	
507D	Fire/Ems Grant	10,257	10,684	
507F	Fire Chiefs Association	40,000	15,000	
507G	Civil Air Patrol	2,000	2,000	
507H	Boone Co Urban Forestry	1,800	6,000	
521	Bond/Liability Insurance	507,575	565,425	
536	Insurance Claims	128,480	138,044	
563	Postal Charges	44,764	90,399	
569	Registration, Conferences	0	428	
578	Utilities	434,112	394,739	
597A	Preserve America Grant	15,062	0	
	Total	7,845,962	7,902,893	-0.72%
	<u>Fringe Benefits</u>			
201	Social Security	528,880	526,120	
202	Retirement	1,156,014	966,544	
203	Insurance	1,379,473	2,304,231	
208	Unemployment Insurance	35,910	28,165	
209	Worker'S Compensation	316,736	301,501	
299	Other Fringe Benefit	134	171,317	
	Total	3,417,147	4,297,878	-20.49%
	General Fund Expenditures	33,913,698	30,474,771	11.28%
	Excess (Deficiency) of Rev over Exp	5,753,649	7,647,297	
	<u>Other Financing Sources (Uses)</u>			
4909	Cash Transfer Out	(3,900,000)	(5,872,992)	
4910	Cash Transfer In	0	62,410	
	<u>Capital Lease Payments</u>			
602	Pt Pleasant Fire District	0	(306,000)	
603	Water / Sewer Project	(265,586)	(261,678)	
	<u>Bond Principal Payments</u>			
601A	4.68M Go Bond	(385,000)	(370,000)	
601B	6.0M Go Bond	(655,000)	(630,000)	
601C	20M Public Safety Complex	(800,000)	(775,000)	
601D	Waterlines / Educational Facility	(165,000)	(160,000)	
601F	Sewer Bond Series	(1,405,000)	(1,440,000)	

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08	FY07	
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
601G	Public Safety Complex	(290,000)	(280,000)	
601H	Petersburg Community Center	(21,307)	(21,307)	
601I	Petersburg Fire Department	(53,693)	(53,693)	
601J	KIA Loan B Water	(55,126)	0	
Total Other Financing Sources (Uses)		(7,995,712)	(10,108,259)	-20.90%
Net Change in Fund Balance		(2,242,063)	(2,460,963)	
4901	Fund Balance - Beginning	4,390,551	6,050,256	
04901A	Fund Balance - Beginning GO Bonds	1,416,466	2,211,972	
4903	Adjustments To Prior Year	600	3,906	
4908	Cash Drawer	(200)	0	
Fund Balance - Ending		3,565,354	5,805,171	
<u>Public Works Fund</u>				
4416	Permit/Inspection	71,867	224,481	
Total License And Permits		71,867	224,481	-67.99%
4510	State Grants	23,647	34,500	
4514	Transportation Projects	631,068	1,036,859	
4516	Truck License Distribution	228,487	232,938	
4517	Vehicle Operation Aid	10,810	10,851	
4518	County Road Aid	710,445	745,890	
04518A	Emergency Road Aid	0	0	
4519	Municipal Road Aid	617,957	648,650	
4536	Contract W/Other Counties	30,000	15,000	
4543	Misc Payments	117,720	85,996	
Total Intergovernmental Revenues		2,370,134	2,810,684	-15.67%
4603	Landfill User	128,543	131,527	
4619	Road Maint/Improvements	24,840	36,573	
Total Charges For Services		153,383	168,100	-8.75%
4705	Surplus Property Sales	18,138	13,895	
4706	Road Material Sales	32,965	70,653	
4710	Vehicle Maintenance	227,962	323,120	
4713	Recycling	13,200	8,776	
4727	Reimbursements	2,944	6,104	
04727B	Bond Money Reimbursements	0	17,382	
4731	Miscellaneous Revenues	738	578	
Total Miscellaneous Revenues		295,947	440,507	-32.82%
4801	Interest On Deposits	18,457	32,344	
Total Interest Earned		18,457	32,344	-42.94%
Total Operating Revenues		2,909,788	3,676,116	-20.85%
<u>Roads</u>				
102	Statutory Appointments	87,480	84,932	
106	Office Staff	1,872,587	1,761,849	
178	Overtime Pay	409,563	440,645	
179	Temporary/Part Time	54,817	66,750	
311	Contracted Srvs-Highway	1,474,954	2,232,066	
311B	Contracted Srvs-Ktc	497,028	523,714	
313	Contracted Srvs-Sewers	62,111	0	
323	Engineering Services	113,274	146,833	
333	Maintenance Agreement	11,888	4,700	

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08	FY07	
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
340	Maintenance & Repairs	84,838	82,774	
348	Program Support	127,942	9,758	
364	Rentals	21,521	46,122	
366	Solid Waste	187,949	110,377	
399	Other Contracted Services	9,640	21,826	
405	Asphalt	745	30,646	
406	Building Maint Supplies	6,295	5,905	
407	Concrete	73,712	102,470	
409	Crushed Stone & Gravel	61,363	48,426	
429	Gasoline	110,268	344	
431	General Construction	16,107	15,238	
432	Storm Sewer Materials	47,621	41,000	
443	Motor Vehicle Part	217,245	296,969	
445	Office Supplies	6,436	4,942	
455	Petroleum Products	19,900	18,823	
457	Pipe	34,133	40,098	
469	Signs	86,478	171,829	
471	Salt	213,784	219,605	
475	Tools	15,786	18,666	
479	Tires And Tubes	49,653	49,034	
481	Uniforms	24,689	20,763	
551	Memberships	4,235	5,722	
565	Printing, Stationery	695	854	
569	Registration, Conferences	23,299	22,942	
578	Utilities	45,252	41,235	
585	Maintenance And Repairs	0	204	
594	Safety Program	7,635	10,698	
703	Communication Equipment	19,465	620	
713	Highway Equipment	306,065	251,373	
723	Motor Vehicles	64,215	114,534	
739	Other Equipment	49,737	36,210	
<u>Debt Service</u>				
605	Interest On Bonds	148,000	0	
Total		6,668,405	7,101,495	-6.10%
Public Works Fund Expenditures		6,668,405	7,101,495	-6.10%
Excess (Deficiency) of Rev over Exp		(3,758,617)	(3,425,379)	
Other Financing Sources (Uses)				
4910	Cash Transfer In	3,500,000	3,650,000	
<u>Bond Principal Payments</u>				
603	Principal on Bonds	(140,000)	0	
Total Other Financing Sources (Uses)		3,360,000	3,650,000	
Net Change in Fund Balance		(398,617)	224,621	
4901	Fund Balance - Beginning	592,597	367,976	61.04%
Fund Balance - Ending		193,980	592,597	
<u>Jail Fund</u>				
4502	Federal Prisoner Payments	2,205,894	1,461,204	50.96%
4533	Jail Operation State	170,539	173,716	

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08		FY07		
		Actual	Rev/Exp	Actual	Rev/Exp	%
4534	Jail State Medical Payments	149,719		118,544		
4535	Jail State Court Cost	107,554		86,646		
4536	Contract W/Other Counties	138,079		259,892		
4537	State Inmate Payments	1,811,588		1,624,809		11.50%
4538	Dui Service Fee	29,988		30,806		
04546A	Tax Fund Payment	18,330		19,586		
4570	Court Facility Fee	14,516		14,653		
Total Intergovernmental Revenues		4,646,207		3,789,858		22.60%
4618	Jail Work Release	101,512		96,600		
4634	Jail Prisoner Reimbursement	69,325		60,165		
4635	Jail Medical Fees	5,886		2,595		
4644	Jail Housing Fees	88,815		61,657		
04680B	Digital Fingerprinting	0		4,166		
Charges For Services		265,538		225,182		17.92%
4702	Telephone Commission	209,245		175,298		
4727	Reimbursements	22		11		
4731	Miscellaneous Revenue	1,512		15,983		
Total Miscellaneous Revenues		210,779		191,292		10.19%
4801	Interest On Deposits	14,890		13,554		
Total Interest Earned		14,890		13,554		9.86%
Total Operating Revenues		5,137,414		4,219,886		21.74%
<u>Jailer</u>						
101	Elected County Officials	105,418		95,520		
106	Office Staff	1,470,773		1,377,907		
178	Overtime Pay	111,461		83,170		
179	Temporary/Part Time	394,079		370,011		
364	Rentals	5,006		4,823		
399	Other Contracted Services	98,600		83,512		
406	Building Maint Supplies	122,539		123,037		
425	Food	640,488		583,585		
437	Linens	13,712		12,477		
445	Office Supplies	48,190		39,407		
465	Prisoner Clothing	14,957		13,872		
481	Uniforms	21,413		22,644		
511	Dental Services	9,779		8,790		
550	Medical Supplies	310,469		333,040		
551	Memberships	4,075		2,706		
565	Printing, Stationery	3,813		3,342		
569	Registration, Conferences	22,856		7,941		
578	Utilities	304,095		285,721		
585	Maintenance And Repairs	27,621		21,493		
723	Motor Vehicles	56,122		22,401		
739	Other Equipment	0		53,455		
Total		3,785,466		3,548,853		6.67%
<u>Fringe Benefits</u>						
201	Social Security	145,821		136,402		
202	Retirement	560,602		451,749		
203	Insurance	302,656		321,669		
299	Other Fringe Benefit	0		11,908		
TOTAL	Total	1,009,079		921,728		9.48%
Jail Fund Expenditures		4,794,545		4,470,581		7.25%

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08	FY07	
		Actual Rev/Exp	Actual Rev/Exp	%
Excess (Deficiency) of Rev over Exp		342,869	(250,696)	
Other Financing Sources (Uses)				
4910	Cash Transfer In	0	200,000	
Net Change in Fund Balance		342,869	(50,696)	
4901	Fund Balance - Beginning	136,826	187,522	
4903	Adjustments To Py	0	0	
Fund Balance - Ending		479,695	136,826	
<u>LGEA Fund</u>				
4528	Coal Road Impact Fees	40,175	40,277	
4529	Mineral Severance Tax	120,557	136,373	
Total Intergovernmental Revenues		160,732	176,650	-9.01%
4801	Interest On Deposits	1,538	2,951	
TOTAL	Total Interest Earned	1,538	2,951	-47.87%
Total Operating Revenues		162,270	179,600	-9.65%
<u>Roads</u>				
405	Asphalt	42,135	21,085	
429	Gasoline	137,585	161,300	
Total		179,720	182,386	
LGEA Fund Expenditures		179,720	182,386	
Excess (Deficiency) of Rev over Exp		(17,450)	(2,785)	
4901	Fund Balance - Beginning	37,369	40,155	
Fund Balance - Ending		19,919	37,369	
<u>Federal Grants Fund</u>				
04504B	CDBG - Petersburg Community Center	0	161,227	
04504P	CDBG - Brighton Center	27,596	0	
04504R	CDBG - YMCA Senior Center	370,995		
04512A	Homeland Security Grant	249,874	749,625	
Total Operating Revenues		648,465	910,852	-28.81%
<u>Grant Funds</u>				
399	Contracted Services - Brighton Center	27,596	0	
717	Law Enforcement Equipment	249,874	749,625	
742E	Petersburg Community Center	0	161,227	
742N	YMCA - Senior Center	370,995		
Federal Grants Fund Expenditures		648,465	910,852	-28.81%
Excess (Deficiency) of Rev over Exp		0	0	
Fund Balance - Ending		0	0	

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08	FY07	
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
<u>Assisted Housing Fund</u>				
04504C	Public Housing-Hap Payments	5,014,517	4,377,923	
04504K	HAP Administration	510,596	506,141	
04504L	Fraud Recovery	42,292	33,476	
04504M	AH FSS Grant	63,630	63,315	
	Total Intergovernmental Revenues	5,631,035	4,980,855	13.05%
04504Q	Total Federal Grants	3,851	14,898	
4731	Total Miscellaneous Revenues	754	3	
4801	Interest On Deposits	9,178	19,092	
TOTAL	Total Interest Earned	9,178	19,092	-51.93%
	Total Operating Revenues	5,644,818	5,014,848	12.56%
<u>Social Services</u>				
106	Office Staff	426,725	394,014	
178	Overtime Pay	1,524	411	
307	Audit Services	13,751	12,045	
333	Maintenance Agreement	11,165	9,070	
355	Home Aid Service	4,728,130	4,514,523	
364	Rentals	30,090	13,717	
399	Other Contracted Services	6,269	7,654	
429	Gasoline	1,103	876	
445	Office Supplies	9,764	10,656	
451	Periodicals	1,686	1,790	
481	Uniforms	1,031	464	
521	Bond/Liability Insurance	509	509	
551	Memberships	730	730	
563	Postal Charges	8,235	8,335	
565	Printing, Stationery	5,687	2,677	
569	Registration, Conferences	9,384	6,989	
578	Utilities	309	333	
585	Maintenance And Repairs	4,190	92	
705	Data Processing Equipment	0	0	
723	Motor Vehicles	0	18,412	
999	Reserve for Transfers	0	0	
	Total	5,260,282	5,003,295	5.14%
<u>Fringe Benefits</u>				
201	Social Security	29,688	27,709	
202	Retirement	67,810	52,025	
203	Insurance	80,068	84,211	
299	Other Fringe Benefits	0	4,834	
	Total	177,566	168,779	5.21%
	Assisted Housing Fund Expenditures	5,437,848	5,172,074	5.14%
	Excess (Deficiency) of Rev over Exp	206,970	(157,226)	
<u>Other Financing Sources (Uses)</u>				
4909	Cash Transfer Out	0	(125,941)	
4910	Cash Transfer In	0	0	
	Net Change in Fund Balance	206,970	(283,167)	

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08	FY07	
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
4901	Fund Balance - Beginning	34,777	317,943	
	Fund Balance - Ending	241,747	34,777	
 <u>Assisted Housing Reserve Fund</u>				
4731	Total Miscellaneous Revenues	177	70	
4801	Interest On Deposits	26,652	39,590	
TOTAL	Total Interest Earned	<u>26,652</u>	<u>39,590</u>	-32.68%
	Total Operating Revenues	26,829	39,660	-32.35%
 <u>Social Services</u>				
569	Registration, Conference, Training	2,564	0	
725	Office Equipment	19,022	205,880	
999	Reserve For Transfers	0	0	
	Total	<u>21,586</u>	<u>205,880</u>	-89.52%
	Assisted Housing Fund Expenditure	21,586	205,880	-89.52%
	Excess (Deficiency) of Rev over Exp	5,243	(166,220)	
 <u>Other Financing Sources (Uses)</u>				
4909	Cash Transfer Out	0	(900)	
4910	Cash Transfer In	0	126,151	
	Net Change in Fund Balance	5,243	(40,969)	
4901	Fund Balance - Beginning	611,866	652,835	
	Fund Balance - Ending	617,109	611,866	
 <u>MH/MR/Aging Tax Fund</u>				
4134	Occupational License	1,992,648	1,868,443	
4139	Net Profit Taxes	66,518	64,878	
	Total Taxes	<u>2,059,166</u>	<u>1,933,320</u>	6.51%
04710A	Senior Citizens Picnic	13,490	9,466	
	Total Miscellaneous Revenues	<u>13,490</u>	<u>9,466</u>	42.51%
4801	Interest On Deposits	34,056	42,044	
	Total Interest Earned	<u>34,056</u>	<u>42,044</u>	-19.00%
	Total Operating Revenues	2,106,712	1,984,831	6.14%
 <u>Social Services</u>				
348B	Mental Health Program Support	651,735	611,794	
399	Other Contracted Services	50,000	50,000	
348E	Mental Retardation Program Support	641,053	668,166	
348F	Senior Citizens Program Support	575,783	599,769	
348G	Senior Citizens Picnic	28,545	27,334	
301	Accounting Services	125,168	105,058	
	Total	<u>2,072,284</u>	<u>2,062,121</u>	
	MH/MR/Aging Tax Fund Expenditure	2,072,284	2,062,121	0.49%

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08	FY07	
		Actual Rev/Exp	Actual Rev/Exp	%
Excess (Deficiency) of Rev over Exp		34,428	(77,290)	
Net Change in Fund Balance		34,428	(77,290)	
4901	Fund Balance - Beginning	700,790	778,080	
Fund Balance - Ending		735,218	700,790	
<u>School Tax Fund</u>				
4134	Occupational License	5,065,011	4,682,115	
4139	Net Profit Taxes	2,727,292	2,145,170	
Total Taxes		7,792,303	6,827,286	14.13%
4801	Interest On Deposits	65,451	46,925	
Total Interest Earned		65,451	46,925	39.48%
Total Operating Revenues		7,857,754	6,874,211	14.31%
314	Contracts With Government Agencies	6,910,834	6,799,447	
Total		6,910,834	6,799,447	1.64%
School Board Tax Fund Expenditure		6,910,834	6,799,447	
Excess (Deficiency) of Rev over Exp		946,920	74,763	
4901	Fund Balance - Beginning	364,979	290,215	
Fund Balance - Ending		1,311,899	364,979	
<u>PSCC Operating Fund</u>				
4536	Contract W/Other Counties	2,240,045	2,350,408	
Total Intergovernmental Revenues		2,240,045	2,350,408	-4.70%
4731	Total Miscellaneous Revenues	65	3,216	
4801	Interest On Deposits	7,336	6,998	
Total Interest Earned		7,336	6,998	4.83%
Total Operating Revenues		2,247,446	2,360,622	-4.79%
<u>Dispatch Operation</u>				
106	Office Staff	1,537,549	1,407,374	
178	Overtime Pay	53,497	39,775	
179	Temporary/Part Time	50,482	28,026	
301	Accounting Service	4,657	6,795	
302	Advertising	46	494	
307	Audit Services	11,968	3,926	
324	Evaluation & Testing	3,521	3,006	
329	Janitorial Service	10,400	10,400	
333	Maintenance Agreements	85,937	63,740	
413	Data Processing Supplies	1,389	3,092	
445	Office Supplies	12,315	7,647	
481	Uniforms	11,693	11,499	
521	Bond/Liability Ins	14,294	13,821	
563	Postal Charges	188	171	

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08	FY07	
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
565	Printing, Stationery	95	0	
569	Registration, Conferences	13,133	10,619	
578	Utilities	44,150	58,499	
585	Maintenance And Repairs	811	271	
705	Data Processing Equip	0	23	
725	Office Equipment	0	565	
	Total	1,856,125	1,669,743	11.16%
<u>Fringe Benefits</u>				
201	Social Security	23,145	21,047	
202	Retirement	292,268	308,818	
203	Insurance	259,991	337,930	
208	Unemployment Insurance	0	14,756	
209	Worker'S Compensation	7,916	9,159	
	Total	583,320	691,710	-15.67%
	Public Safety Operating Fund Expendit	2,439,445	2,361,453	3.30%
	Excess (Deficiency) of Rev over Exp	(191,999)	(831)	
4901	Fund Balance - Beginning	245,673	246,504	
	Fund Balance - Ending	53,674	245,673	
<u>Public Safety Capital Fund</u>				
4140	Telephone 911 User	1,568,175	1,205,083	
	Total Taxes	1,568,175	1,205,083	30.13%
4562	Wireless 911 Surcharge	299,029	218,782	
	Total Intergovernmental Revenues	299,029	218,782	36.68%
4731	Total Miscellaneous Revenues	0	2,939	
4801	Interest On Deposits	45,221	27,080	
4804	Interest On Go Bonds	14,572	136	
	Total Interest Earned	59,793	27,216	119.70%
	Total Operating Revenues	1,926,997	1,454,020	32.53%
<u>Dispatch Operation</u>				
331	Lease Payments	35,027	27,950	
333	Maintenance Agreements	251,797	312,669	
399	Other Contracted Services	104,069	0	
521	Bond/Liability Insurance	21,440	20,731	
578	Utilities	117,765	102,811	
585	Maintenance And Repairs	14,628	14,913	
599	Miscellaneous	676	0	
703	Communication Equipment	894,671	114,227	
705	Data Processing Equipment	0	1,457	
	Total	1,440,073	594,758	142.13%
<u>Debt Service</u>				
605	Interest On Bonds	331,763	8,650	
606	Interest On Leases	842	1,933	
	Total	332,605	10,583	3042.86%
999	<u>Reserve For Transfers</u>	0	0	

Boone County Fiscal Court
Annual Financial Statement
Fiscal Year Ending 2008

		FY08	FY07	
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
Public Safety Operating Fund Expenditures		1,772,678	605,341	192.84%
Excess (Deficiency) of Rev over Exp		154,319	848,679	
Other Financing Sources (Uses)				
Bond Sale Proceeds		3,000,000	0	
601	Principal On Bonds	(205,000)	(455,000)	
602	Principal On Lease	(34,414)	(33,322)	
Total Other Financing Sources (Uses)		2,760,586	(488,322)	-665.32%
Net Change in Fund Balance		2,914,905	360,357	
4901	Fund Balance - Beginning	828,962	468,742	
04901A	Fund Balance - Beginning GO Bonds	231	95	
Fund Balance - Ending		3,744,098	829,193	
Motor Vehicle Rental Tax Fund				
4141	Motor Vehicle Rental Tax	1,669,735	1,619,336	
Total Taxes		1,669,735	1,619,336	3.11%
4801	Interest On Deposits	5,810	6,626	
Total Interest Earned		5,810	6,626	-12.31%
Total Operating Revenues		1,675,545	1,625,961	3.05%
301	Accounting Services	50,092	48,580	
348	Program Support	1,625,489	1,577,349	
Total		1,675,581	1,625,929	3.05%
Motor Vehicle Rental Tax Fund Expenditures		1,675,581	1,625,929	3.05%
Excess (Deficiency) of Rev over Exp		(36)	32	
4901	Fund Balance - Beginning	37	5	
Fund Balance - Ending		1	37	

Boone County Fiscal Court

Annual Financial Statement

Fiscal Year Ending 2008

		FY08	FY07	
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	%
<u>Earl Parker Robinson Fund</u>				
4801	Interest On Deposits	13,798	17,524	
	Total Interest Earned	<u>13,798</u>	<u>17,524</u>	-21.26%
Total Operating Revenues		13,798	17,524	-21.26%
EP Robinson Fund Expenditures		0	0	#DIV/0!
Excess (Deficiency) of Rev over Exp		13,798	17,524	
4901	Fund Balance - Beginning	312,147	294,623	
	Fund Balance - Ending	<u><u>325,945</u></u>	<u><u>312,147</u></u>	
<u>Capital Improvement Fund</u>				
4504	Federal Grants			
04504O	TEA-21 Grant - Hebron	0	352,062	
04504S	TEA-21 Grant - Burlington	182,383	0	
04510G	State Grant - Water	355,323	573,390	
04510K	SRTS Grant - Rogers Lane	100,000	0	
04510J	Land Conservation Grant	0	292,000	
4514	Transportation Projects	413,491	1,064,310	
04514A	South Airfield Road	108,511	213,959	
04518A	Emergency Road Aid - Ryle Rd	210,000	0	
4532	AOC Courthouse Reimbursements	61,147	52,973	
4536	Contract W/Other Counties	298,142	0	
04536A	Library Contribution - Petersburg	0	183,173	
	Total Intergovernmental Revenues	<u>1,728,997</u>	<u>2,731,868</u>	-36.71%
04680C	Storm Sewer Srv and Repairs	48,893	0	
4727	Reimbursements	0	170,009	
04798B	Woodspoint Senior Center - sale of land	120,000	120,000	
	Total Miscellaneous Revenues	<u>168,893</u>	<u>290,009</u>	-41.76%
4801	Interest On Deposits	7,230	14,634	
4804	Interest On Go Bonds	162,856	103,045	
4808	Interest On Investments	141,634	154,909	
	Total Interest Earned	<u>311,720</u>	<u>272,587</u>	14.36%
Total Operating Revenues		2,209,610	3,294,464	-32.93%
<u>Capital Projects</u>				
<u>Debt Service</u>				
605	Interest On Bonds	111,000	0	
	Total	<u>111,000</u>	<u>0</u>	#DIV/0!
<u>Capital Projects</u>				
742B	Administration/Courthouse Renovations	309,342	634,599	
742D	Public Safety Complex	154,153	471,593	
742E	Petersburg Community Center	0	1,080,566	
742J	Public Works Facility	2,225,147	840,962	
742K	ACC Renovations	0	219,364	
742L	Fire Training Center Facility	485,214	307,343	
742M	Judicial Center Renovations	59,805	52,973	
730D	Industrial Rd Improvements	515,024	1,110,885	

Boone County Fiscal Court
Annual Financial Statement
Fiscal Year Ending 2008

		FY08	FY07	
		<u>Actual Rev/Exp</u>	<u>Actual Rev/Exp</u>	<u>%</u>
730E	Gateway Comm College Road	29,871	38,302	
730F	South Airfield Road	118,706	555,007	
730H	Ryle Road	14,507	0	
730J	Ky338 - Richwood Connection	14,775	5,514	
730K	Burlington Sidewalk Project	227,978	359,453	
730L	First Financial Drive	0	43,111	
730M	Walton Sports Complex	0	219,425	
730N	Rogers Lane Sidewalks	129,420	5,183	
743B	Phase 2-Water Expansion	0	1,013,359	
743C	Bullock Pen Water	0	50,000	
743D	Boone Co Water District	355,323	523,390	
741A	Scattered Sewer Lines	0	505,349	
715B	Valley Orchards - Land	180,093	186,525	
715C	Gunpowder Creek Land	0	305,000	
718I	Dog Park	(975)	12,971	
	Total	<u>4,818,383</u>	<u>8,540,874</u>	-43.58%
Capital Improvements Fund Expenditures		4,929,383	8,540,874	-42.28%
Excess (Deficiency) of Rev over Exp		(2,719,773)	(5,246,411)	
Other Financing Sources (Uses)				
	Principal on Bonds	(100,000)	0	
4905	Bond Sale Proceeds	0	6,969,706	
4909	Cash Transfer Out	0	(138)	
4910	Cash Transfer In	0	1,611,620	
4911	Borrowed Money	0	1,647,400	
	Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>10,228,587</u>	-100.98%
Net Change in Fund Balance		(2,819,773)	4,982,176	
4901	Fund Balance - Beginning	3,400,861	3,273,909	
04901A	Fund Balance - Beginning GO Bonds	6,075,627	1,220,402	
	Fund Balance - Ending	<u><u>6,656,715</u></u>	<u><u>9,476,487</u></u>	