

# KITSAP COUNTY, WASHINGTON

## CAPITAL PROJECTS FUNDS

**Model Toxic Control Act** - A fund used to account for the financing of landfill closures on Bainbridge Island, Hansville and Norseland Mobile Home Park as required by the State of Washington Model Toxic Control Act.

**Tree Planning** - A fund used to account for state funding of a County tree planning program.

**1992A L.T.G.O. Bond Project** - A fund used to account for the purchase of open space, construction of a mental health center and improvement to County parks.

**1991A G.O. Bond Project** - A fund used to account for the purchase and improvements of County parks and facilities.

**Recovery Center Project** - A fund used to account for the purchase and improvements to the Recovery Center.

**Silverdale Precinct Construction** - A fund used to account for the construction of the Sheriff's office in Silverdale.

**Juvenile Services Facility** - A fund used to account for the expansion of the Juvenile Services Center.

**1997 Facilities Project** - A fund used to account for the purchase of an automated dispatch system and mobile data terminals for Cencom.

**Parks Capital Improvement** - A fund used to account for various park improvement projects.

**1998 L.T.G.O. Bond Project** - A fund used to account for the acquisition of computer equipment and software and to repay certain L.T.G.O. Bonds.

**1999 L.T.G.O. Bond Project** - A fund used to account for the acquisition of properties for the open space projects.

**1999B L.T.G.O. Bond Project** - A fund used to account for the acquisition of 911 System, improving the energy efficiency in the County buildings, and refunding of certain LTGO Bonds.

**Jail Expansion** - A fund used to account for the expansion of current County Jail building.

# KITSAP COUNTY, WASHINGTON

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## Combining Statement of Revenues, Expenditures & Changes in Fund Balance

### Capital Projects Funds

Year Ended December 31, 2000

With Comparative Totals for Year Ended December 31, 1999

	Model Toxic Control Act	Tree Planning	1992A LTGO Bond Project	1991A LTGO Bond Project	Recovery Center Project
<b>Revenues</b>					
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	364,883	0	34	5,436	0
Total Revenue	<u>364,883</u>	<u>0</u>	<u>34</u>	<u>5,436</u>	<u>0</u>
<b>Capital Outlay</b>					
General Government	0	0	0	0	0
Security of Persons & Property	0	0	2,612	0	0
Physical Environment	0	0	0	0	0
Transportation	0	0	0	0	0
Culture & Recreation	0	0	0	195,948	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>2,612</u>	<u>195,948</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	<u>364,883</u>	<u>0</u>	<u>(2,578)</u>	<u>(190,512)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds of General Long-Term Debt	0	0	0	0	0
Proceeds of BANS	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	(220,656)	0	0	0	0
Total Other Financing Sources (Uses)	<u>(220,656)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues & Other Sources Over Expenditures and Other Uses	<u>144,227</u>	<u>0</u>	<u>(2,578)</u>	<u>(190,512)</u>	<u>0</u>
Fund Balance as of January 1	5,985,032	59	2,582	196,054	7,607
Residual Equity Transfers In	0	0	0	0	0
Residual Equity Transfers Out	0	0	0	0	0
Fund Balance as of December 31	<u>\$ 6,129,259</u>	<u>\$ 59</u>	<u>\$ 4</u>	<u>\$ 5,542</u>	<u>\$ 7,607</u>

# KITSAP COUNTY, WASHINGTON

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## Combining Statement of Revenues, Expenditures & Changes in Fund Balance

### Capital Projects Funds

Year Ended December 31, 2000

With Comparative Totals for Year Ended December 31, 1999

	Silverdale Precinct Construction	Juvenile Services Facility	1997 Facilities Project	Parks Capital Improvement
<b>Revenues</b>				
Intergovernmental	\$ 0	\$ 10,098	\$ 0	\$ 299,577
Miscellaneous	19,330	60,473	221	46,728
Total Revenue	<u>19,330</u>	<u>70,571</u>	<u>221</u>	<u>346,305</u>
<b>Capital Outlay</b>				
General Government	0	0	28,716	0
Security of Persons & Property	6,070	517,346	0	0
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	0	0	0	580,580
Total Capital Outlay	<u>6,070</u>	<u>517,346</u>	<u>28,716</u>	<u>580,580</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	<u>13,260</u>	<u>(446,775)</u>	<u>(28,495)</u>	<u>(234,275)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	(60,000)	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(60,000)</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues & Other Sources Over Expenditures and Other Uses	<u>13,260</u>	<u>(506,775)</u>	<u>(28,495)</u>	<u>(234,275)</u>
Fund Balance as of January 1	308,668	1,135,457	28,585	676,590
Residual Equity Transfers In	0	0	0	0
Residual Equity Transfers Out	0	0	0	0
Fund Balance as of December 31	<u>\$ 321,928</u>	<u>\$ 628,682</u>	<u>\$ 90</u>	<u>\$ 442,315</u>

1998 LTGO Bond Project	1999 LTGO Bond Project	1999B LTGO Bond Project	Jail Construction	TOTALS	
				2000	1999
\$ 0	\$ 65,305	\$ 0	\$ 0	374,980	\$ 707,392
10,007	93,234	475,864	491,192	1,567,402	15,484,858
<u>10,007</u>	<u>158,539</u>	<u>475,864</u>	<u>491,192</u>	<u>1,942,382</u>	<u>16,192,250</u>
0	0	1,313,603	0	1,342,319	2,244,598
0	0	0	1,155,800	1,681,828	2,425,091
0	3,944,092	0	0	3,944,092	2,802,516
0	0	0	0	0	0
0	0	0	0	776,528	0
<u>0</u>	<u>3,944,092</u>	<u>1,313,603</u>	<u>1,155,800</u>	<u>7,744,767</u>	<u>7,472,205</u>
10,007	(3,785,553)	(837,739)	(664,608)	(5,802,385)	8,720,045
0	0	0	19,954,848	19,954,848	14,209,946
0	0	0	0	0	0
0	0	0	750,000	750,000	500,000
0	0	0	0	(280,656)	(286,298)
<u>0</u>	<u>0</u>	<u>0</u>	<u>20,704,848</u>	<u>20,424,192</u>	<u>14,423,648</u>
10,007	(3,785,553)	(837,739)	20,040,240	14,621,807	23,143,693
9,979	4,049,639	7,679,587	433,018	20,512,857	7,366,372
0	0	0	0	0	2,792
0	0	0	0	0	(10,000,000)
<u>\$ 19,986</u>	<u>\$ 264,086</u>	<u>\$ 6,841,848</u>	<u>\$ 20,473,258</u>	<u>\$ 35,134,664</u>	<u>\$ 20,512,857</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**Model Toxic Control Act**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 612,435
Miscellaneous Revenues	0	364,883	364,883	14,872,614
Total Revenues	0	364,883	364,883	15,485,049
<b>Capital Outlay</b>				
General Government	0	0	0	0
Security of Persons & Property	0	0	0	0
Physical Environment	0	0	0	1,592,013
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	0	0	0	1,592,013
Total Expenditures	0	0	0	1,592,013
Excess of Revenues Over Expenditures	0	364,883	364,883	13,893,036
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	(220,658)	(220,656)	2	(226,884)
Total Other Financing Sources (Uses)	(220,658)	(220,656)	2	(226,884)
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	(220,658)	144,227	364,885	13,666,152
Fund Balance, January 1	220,658	5,985,032	5,764,374	2,316,088
Residual Equity Transfers In (Out)	0	0	0	(9,997,208)
Fund Balance, December 31	\$ 0	\$ 6,129,259	\$ 6,129,259	\$ 5,985,032

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**Kitsap County Tree Planning**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Capital Outlay</b>				
General Government	0	0	0	0
Security of Persons & Property	0	0	0	0
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	0	0	0	0
Fund Balance, January 1	0	59	59	59
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 59</u>	<u>\$ 59</u>	<u>\$ 59</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**1992A LTGO Bond Projects**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 82,972
Miscellaneous Revenues	0	34	34	4,498
Total Revenues	<u>0</u>	<u>34</u>	<u>34</u>	<u>87,470</u>
<b>Capital Outlay</b>				
General Government	0	0	0	0
Security of Persons & Property	10,000	2,612	7,388	272,656
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>10,000</u>	<u>2,612</u>	<u>7,388</u>	<u>272,656</u>
Total Expenditures	<u>10,000</u>	<u>2,612</u>	<u>7,388</u>	<u>272,656</u>
Excess of Revenues Over Expenditures	<u>(10,000)</u>	<u>(2,578)</u>	<u>7,422</u>	<u>(185,186)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	<u>(10,000)</u>	<u>(2,578)</u>	<u>7,422</u>	<u>(185,186)</u>
Fund Balance, January 1	10,000	2,582	(7,418)	187,768
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 2,582</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**1991A LTGO Bond Program Construction**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	5,436	5,436	11,363
Total Revenues	<u>0</u>	<u>5,436</u>	<u>5,436</u>	<u>11,363</u>
<b>Capital Outlay</b>				
General Government	0	0	0	0
Security of Persons & Property	0	0	0	0
Physical Environment	0	0	0	23,111
Transportation	0	0	0	0
Culture & Recreation	200,000	195,948	4,052	0
Total Capital Outlay	<u>200,000</u>	<u>195,948</u>	<u>4,052</u>	<u>23,111</u>
Total Expenditures	<u>200,000</u>	<u>195,948</u>	<u>4,052</u>	<u>23,111</u>
Excess of Revenues Over Expenditures	<u>(200,000)</u>	<u>(190,512)</u>	<u>9,488</u>	<u>(11,748)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	(200,000)	(190,512)	9,488	(11,748)
Fund Balance, January 1	200,000	196,054	(3,946)	207,802
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 5,542</u>	<u>\$ 5,542</u>	<u>\$ 196,054</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**Recovery Center**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Capital Outlay</b>				
General Government	0	0	0	0
Security of Persons & Property	0	0	0	0
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	0	0	0	0
Fund Balance, January 1	0	7,607	7,607	7,607
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 7,607</u>	<u>\$ 7,607</u>	<u>\$ 7,607</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**Silverdale Precinct Construction**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	19,330	19,330	17,873
Total Revenues	0	19,330	19,330	17,873
<b>Capital Outlay</b>				
General Government	0	0	0	0
Security of Persons & Property	290,000	6,070	283,930	0
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	290,000	6,070	283,930	0
Total Expenditures	290,000	6,070	283,930	0
Excess of Revenues Over Expenditures	(290,000)	13,260	303,260	17,873
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	(290,000)	13,260	303,260	17,873
Fund Balance, January 1	290,000	308,668	18,668	290,795
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	\$ 0	\$ 321,928	\$ 321,928	\$ 308,668

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**Juvenile Services Facility**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 10,098	\$ 10,098	\$ 11,985
Miscellaneous Revenues	0	60,473	60,473	118,920
Total Revenues	<u>0</u>	<u>70,571</u>	<u>70,571</u>	<u>130,905</u>
<b>Capital Outlay</b>				
General Government	0	0	0	0
Security of Persons & Property	1,440,000	517,346	922,654	2,085,453
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>1,440,000</u>	<u>517,346</u>	<u>922,654</u>	<u>2,085,453</u>
Total Expenditures	<u>1,440,000</u>	<u>517,346</u>	<u>922,654</u>	<u>2,085,453</u>
Excess of Revenues Over Expenditures	<u>(1,440,000)</u>	<u>(446,775)</u>	<u>993,225</u>	<u>(1,954,548)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	(60,000)	(60,000)	0	(59,414)
Total Other Financing Sources (Uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>0</u>	<u>(59,414)</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	<u>(1,500,000)</u>	<u>(506,775)</u>	<u>993,225</u>	<u>(2,013,962)</u>
Fund Balance, January 1	1,500,000	1,135,457	(364,543)	3,149,419
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 628,682</u>	<u>\$ 628,682</u>	<u>\$ 1,135,457</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**1997 Facilities Project**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	221	221	2,120
Total Revenues	<u>0</u>	<u>221</u>	<u>221</u>	<u>2,120</u>
<b>Capital Outlay</b>				
General Government	40,000	28,716	11,284	10,096
Security of Persons & Property	0	0	0	0
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>40,000</u>	<u>28,716</u>	<u>11,284</u>	<u>10,096</u>
Total Expenditures	<u>40,000</u>	<u>28,716</u>	<u>11,284</u>	<u>10,096</u>
Excess of Revenues Over Expenditures	<u>(40,000)</u>	<u>(28,495)</u>	<u>11,505</u>	<u>(7,976)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	<u>(40,000)</u>	<u>(28,495)</u>	<u>11,505</u>	<u>(7,976)</u>
Fund Balance, January 1	40,000	28,585	(11,415)	36,561
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 90</u>	<u>\$ 90</u>	<u>\$ 28,585</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**Parks Capital Improvement**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 299,577	\$ 299,577	\$ 0
Miscellaneous Revenues	0	46,728	46,728	37,056
Total Revenues	<u>0</u>	<u>346,305</u>	<u>346,305</u>	<u>37,056</u>
<b>Capital Outlay</b>				
General Government	0	0	0	0
Security of Persons & Property	0	0	0	0
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	672,000	580,580	(91,420)	0
Total Capital Outlay	<u>672,000</u>	<u>580,580</u>	<u>(91,420)</u>	<u>0</u>
Total Expenditures	<u>672,000</u>	<u>580,580</u>	<u>(91,420)</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>(672,000)</u>	<u>(234,275)</u>	<u>437,725</u>	<u>37,056</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	(672,000)	(234,275)	437,725	37,056
Fund Balance, January 1	672,000	676,590	4,590	639,534
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 442,315</u>	<u>\$ 442,315</u>	<u>\$ 676,590</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**1998 LTGO Bond Project**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	10,007	10,007	17,694
Total Revenues	<u>0</u>	<u>10,007</u>	<u>10,007</u>	<u>17,694</u>
<b>Capital Outlay</b>				
General Government	130,000	0	130,000	538,454
Security of Persons & Property	0	0	0	0
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>130,000</u>	<u>0</u>	<u>130,000</u>	<u>538,454</u>
Total Expenditures	<u>130,000</u>	<u>0</u>	<u>130,000</u>	<u>538,454</u>
Excess of Revenues Over Expenditures	<u>(130,000)</u>	<u>10,007</u>	<u>140,007</u>	<u>(520,760)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	(130,000)	10,007	140,007	(520,760)
Fund Balance, January 1	130,000	9,979	(120,021)	530,739
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 19,986</u>	<u>\$ 19,986</u>	<u>\$ 9,979</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual  
1999 LTGO Bond Project  
Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 65,305	\$ 65,305	\$ 0
Miscellaneous Revenues	0	93,234	93,234	178,916
Total Revenues	<u>0</u>	<u>158,539</u>	<u>158,539</u>	<u>178,916</u>
<b>Capital Outlay</b>				
General Government	0	0	0	0
Security of Persons & Property	0	0	0	0
Physical Environment	4,000,000	3,944,092	55,908	1,187,392
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>4,000,000</u>	<u>3,944,092</u>	<u>55,908</u>	<u>1,187,392</u>
Total Expenditures	<u>4,000,000</u>	<u>3,944,092</u>	<u>55,908</u>	<u>1,187,392</u>
Excess of Revenues Over Expenditures	<u>(4,000,000)</u>	<u>(3,785,553)</u>	<u>214,447</u>	<u>(1,008,476)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	5,058,115
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,058,115</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	<u>(4,000,000)</u>	<u>(3,785,553)</u>	<u>214,447</u>	<u>4,049,639</u>
Fund Balance, January 1	4,000,000	4,049,639	49,639	0
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 264,086</u>	<u>\$ 264,086</u>	<u>\$ 4,049,639</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual  
1999B LTGO Bond Project  
Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	475,864	475,864	223,804
Total Revenues	<u>0</u>	<u>475,864</u>	<u>475,864</u>	<u>223,804</u>
<b>Capital Outlay</b>				
General Government	8,000,000	1,313,603	6,686,397	1,696,048
Security of Persons & Property	0	0	0	0
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>8,000,000</u>	<u>1,313,603</u>	<u>6,686,397</u>	<u>1,696,048</u>
Total Expenditures	<u>8,000,000</u>	<u>1,313,603</u>	<u>6,686,397</u>	<u>1,696,048</u>
Excess of Revenues Over Expenditures	<u>(8,000,000)</u>	<u>(837,739)</u>	<u>7,162,261</u>	<u>(1,472,244)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	0	0	9,151,831
Proceeds of BANS	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,151,831</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	<u>(8,000,000)</u>	<u>(837,739)</u>	<u>7,162,261</u>	<u>7,679,587</u>
Fund Balance, January 1	8,000,000	7,679,587	(320,413)	0
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 6,841,848</u>	<u>\$ 6,841,848</u>	<u>\$ 7,679,587</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**Jail Construction**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	491,192	491,192	0
Total Revenues	<u>0</u>	<u>491,192</u>	<u>491,192</u>	<u>0</u>
<b>Capital Outlay</b>				
General Government	0	0	0	0
Security of Persons & Property	1,195,000	1,155,800	39,200	66,982
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>1,195,000</u>	<u>1,155,800</u>	<u>39,200</u>	<u>66,982</u>
Total Expenditures	<u>1,195,000</u>	<u>1,155,800</u>	<u>39,200</u>	<u>66,982</u>
Excess of Revenues Over Expenditures	<u>(1,195,000)</u>	<u>(664,608)</u>	<u>530,392</u>	<u>(66,982)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	19,954,848	19,954,848	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	750,000	750,000	0	500,000
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>750,000</u>	<u>20,704,848</u>	<u>19,954,848</u>	<u>500,000</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	(445,000)	20,040,240	20,485,240	433,018
Fund Balance, January 1	445,000	433,018	(11,982)	0
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 20,473,258</u>	<u>\$ 20,473,258</u>	<u>\$ 433,018</u>

**Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual**

**Total Capital Projects Funds - Non-GAAP Budgetary Basis**

**Year Ended December 31, 2000**

*With Comparative Actual Amounts for Year Ended December 31, 1999*

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		
<b>Revenues</b>				
Intergovernmental Revenue	\$ 0	\$ 374,980	\$ 374,980	\$ 707,392
Miscellaneous Revenues	0	1,567,402	1,567,402	15,484,858
<b>Total Revenues</b>	<b>0</b>	<b>1,942,382</b>	<b>1,942,382</b>	<b>16,192,250</b>
<b>Capital Outlay</b>				
General Government	8,170,000	1,342,319	6,827,681	2,244,598
Security of Persons & Property	2,935,000	1,681,828	1,253,172	2,425,091
Physical Environment	4,000,000	3,944,092	55,908	2,802,516
Transportation	0	0	0	0
Culture & Recreation	872,000	776,528	(87,368)	0
<b>Total Capital Outlay</b>	<b>15,977,000</b>	<b>7,744,767</b>	<b>8,049,393</b>	<b>7,472,205</b>
<b>Total Expenditures</b>	<b>15,977,000</b>	<b>7,744,767</b>	<b>8,232,233</b>	<b>7,472,205</b>
<b>Excess of Revenues Over Expenditures</b>	<b>(15,977,000)</b>	<b>(5,802,385)</b>	<b>10,174,615</b>	<b>8,720,045</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds of General Long-Term Debt	0	19,954,848	19,954,848	14,209,946
Proceeds of BANS	0	0	0	0
Operating Transfers In	750,000	750,000	0	500,000
Operating Transfers Out	(280,658)	(280,656)	(2)	(286,298)
<b>Total Other Financing Sources (Uses)</b>	<b>469,342</b>	<b>20,424,192</b>	<b>19,954,846</b>	<b>14,423,648</b>
<b>Excess (Deficit) of Revenue &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>(15,507,658)</b>	<b>14,621,807</b>	<b>30,129,465</b>	<b>23,143,693</b>
<b>Fund Balance, January 1</b>	<b>15,507,658</b>	<b>20,505,191</b>	<b>4,997,533</b>	<b>7,358,706</b>
<b>Residual Equity Transfers In (Out)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,997,208)</b>
<b>Fund Balance, December 31</b>	<b>\$ 0</b>	<b>\$ 35,126,998</b>	<b>\$ 35,126,998</b>	<b>\$ 20,505,191</b>