

FY 19
Working Template of Operations with calculated beginning figures from active year

A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q	R	T
1 Operation of Fund/Fund Balance																	
2 DATE:			Calculated	Calculated													
3			Restricted	Fund	Total							Est. Ending	End Fund Bal with	Est. Fund	Current	Effect on	
4 FUND		FUND	Committed	Balance	Fund	Proposed	Transfer	Available	Proposed	Transfer	Total Exp	Rest./	Rest/Com/As	Balance	Property	Fund Bal w/	Fund Bal.
5 NUMBER		TITLE	Assigned	07/01/18	Balance	Revenue	In	Funds	Expenditures	Out	& Trans Out	Assign	6/30/2019	Unassigned	Tax	rest/comm/as	Policy Level
6 GENERAL FUND																	
7	101	GENERAL	1,626,676	5,272,822	6,899,498	16,938,367	-	23,837,865	19,011,480	760,000	19,771,480	1,501,676	4,066,385	2,564,709	0.705	(2,833,113)	40.5%
9 SPECIAL REVENUE FUNDS																	
10	116	SOLID WASTE	228,853	-	228,853	976,064	-	1,204,917	1,061,979	-	1,061,979	142,938	142,938	-	-	(85,915)	21.5%
11	118	AMBULANCE SERVICE	923,008	-	923,008	2,619,711	-	3,542,719	2,746,022	30,000	2,776,022	796,697	766,697	(30,000)	0.010	(156,311)	33.2%
12	121	FIRE & ANIMAL CONTROL	383,564	-	383,564	734,618	-	1,118,182	873,151	-	873,151	245,031	245,031	-	0.060	(138,533)	43.9%
13	122	SHERIFF DRUG CONTROL	76,689	-	76,689	43,000	-	119,689	58,219	-	58,219	61,470	61,470	-	-	(15,219)	131.7%
14	128	RECYCLING	649,393	-	649,393	884,400	-	1,533,793	927,868	100,000	1,027,868	505,925	505,925	-	0.030	(143,468)	63.2%
15	131	HIGHWAY/PUBLIC WORKS	1,635,941	-	1,635,941	3,837,361	-	5,473,302	4,399,588	370,000	4,769,588	703,714	703,714	-	0.100	(932,227)	34.3%
17 EDUCATION FUNDS																	
18	141	GENERAL PURPOSE SCHOOL	645,000	4,855,416	5,500,416	55,345,685	128,474	60,974,575	55,385,815		55,385,815	645,000	5,588,760	4,943,760	1.225	88,344	10.1%
19	142	SCHOOL FEDERAL PROJECTS	500,000		500,000	4,356,073	-	4,856,073	4,227,599	128,474	4,356,073	500,000	500,000	-	-	-	11.5%
20	143	SCHOOL CENTRAL CAFETERIA	1,100,000		1,100,000	3,872,490	-	4,972,490	3,972,490		3,972,490	1,000,000	1,000,000	-	-	(100,000)	25.2%
21	144	SCHOOL TRANSPORTATION	750,000		750,000	2,107,000	-	2,857,000	2,307,000		2,307,000	550,000	550,000	-	-	(200,000)	23.8%
22	146	EXTENDED SCHOOL PROGRAM	25,000		25,000	253,500	-	278,500	253,500		253,500	25,000	25,000	-	-	-	9.9%
24 DEBT SERVICE FUNDS																	
25	151	GENERAL DEBT SERVICE	1,717,165	-	1,717,165	2,964,416	670,000	5,351,581	3,121,556		3,121,556	2,230,025	2,230,025	-	0.145	512,860	55.0%
26	152	RURAL DEBT SERVICE	625,368	-	625,368	1,471,000	-	2,096,368	1,635,465		1,635,465	460,903	460,903	-	0.145	(164,465)	38.2%
27	156	EDUCATION DEBT SERVICE	327,462	-	327,462	227,416	-	554,878	310,243		310,243	244,635	244,635	-	0.020	(82,827)	105.6%
28	OPERATIONAL FUNDS TOTAL		11,214,119	10,128,238	21,342,357	96,631,101	798,474	118,771,932	100,291,975	1,388,474	101,680,449	9,613,014	17,091,483	7,478,469	2,440	(4,250,874)	
30 CAPITAL PROJECTS FUNDS																	
31	171	GENERAL CAPITAL PROJECTS*	1,421,174	-	1,421,174	705,000	360,000	2,486,174	1,816,130		1,816,130	670,044	670,044	-	0.050	(751,130)	78.3%
32	176	HIGHWAY CAPITAL PROJECTS*	606,725	-	606,725		200,000	806,725	746,297		746,297	60,428	60,428	-	-	(546,297)	81.3%
33	177	EDUCATIONAL CAP. PROJECTS*	553,575	-	553,575	1,008,100		1,561,675	1,533,055		1,533,055	28,620	28,620	-	0.085	(524,955)	1.9%
35 PROPRIETARY FUNDS																	
36	204	WASTEWATER TREATMENT**		3,226,126	3,226,126	1,049,401	-	4,275,527	1,385,524		1,385,524		2,890,003	2,890,003		(336,123)	208.6%
37	264	EMP. HEALTH INSURANCE	200,000	68,804	268,804	614,000	-	882,804	614,569		614,569		268,235	268,235		(569)	43.7%
38	266	WORKERS COMPENSATION		203,867	203,867	612,028	-	815,895	731,600		731,600		84,295	84,295		(119,572)	27.9%
40 TRUST AND AGENCY FUNDS																	
41	357	JUD. DIST. DRUG		205,201	205,201	218,000	-	423,201	239,871		239,871		183,330	183,330		(21,871)	85.5%
42	359	ECONOMIC & COMM. DEV.		505,432	505,432	67,389	-	572,821	160,000		160,000		412,821	412,821		(92,611)	315.9%
43	364	DISTRICT ATTORNEY GENERAL		30,094	30,094	25,500	-	55,594	16,700		16,700		38,894	38,894		8,800	180.2%
44	TOTAL FUNDS		13,995,593	14,367,762	28,363,355	100,930,519	1,358,474	130,652,348	107,535,721	1,388,474	108,924,195	110,312,669	21,728,153	(88,584,516)	2,575	(6,635,202)	
45	* CAPITAL FUNDS DO NOT MATCH AUDIT SINCE AUDIT KEEPS ENCUMBRANCES FROM PRIOR YEARS SKEWING BUDGETS																
46	** ENTERPRISE FUND USES CASH BASIS RATHER THAN FUND BALANCE AMOUNT																