

FY 18  
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:		6/20/2017	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	07/01/17	Balance	Revenue	In	Funds	Expenditures	Out	& Trans Out	Comm./ Assign	6/30/2018	Unassigned	Tax	rest/comm/as	Policy Level
6	GENERAL FUND																	
7		101	GENERAL	1,682,577	5,093,198	6,775,775	17,070,779	-	23,846,554	18,494,094	450,000	18,944,094	1,750,000	6,381,988	4,631,988	0.705	(1,873,315)	39.0%
8	SPECIAL REVENUE FUNDS																	
9		116	SOLID WASTE	445,811	445,811	972,800	-	1,418,611	1,025,420	130,000	1,155,420	-	263,191	263,191			(182,620)	22.8%
10		118	AMBULANCE SERVICE	400,000	155,021	555,021	2,944,628	-	3,499,649	2,683,038	-	2,683,038	400,000	816,611	416,611	0.010	261,590	30.4%
11		121	FIRE & ANIMAL CONTROL	319,155	319,155	741,400	-	1,060,555	887,887	-	887,887	-	172,668	172,668	0.060	(146,487)	19.4%	
12		122	SHERIFF DRUG CONTROL	47,850	47,850	47,600	-	95,450	49,400	-	49,400	-	46,050	46,050		(1,800)	93.2%	
13		128	RECYCLING	476,121	476,121	777,700	-	1,253,821	831,151	50,000	881,151	-	372,670	372,670	0.030	(103,451)	42.3%	
14		131	HIGHWAY/PUBLIC WORKS	1,128,667	1,128,667	3,556,400	-	4,685,067	3,790,012	516,894	4,306,906	-	378,161	378,161	0.100	(750,506)	8.8%	
15	EDUCATION FUNDS																	
16		141	GENERAL PURPOSE SCHOOL	1,307,461	4,082,000	5,389,461	54,748,955	-	60,138,416	54,947,254	346,461	55,293,715	643,000	4,844,701	4,201,701	1.225	(544,760)	8.8%
17		142	SCHOOL FEDERAL PROJECTS	500,000	500,000	4,317,838	-	4,817,838	4,317,838	-	4,317,838	-	500,000	500,000		-	11.6%	
18		143	SCHOOL CENTRAL CAFETERIA	1,140,000	1,140,000	3,844,500	-	4,984,500	3,944,500	-	3,944,500	-	1,040,000	1,040,000		(100,000)	26.4%	
19		144	SCHOOL TRANSPORTATION	850,000	850,000	2,104,000	-	2,954,000	2,304,000	-	2,304,000	-	650,000	650,000		(200,000)	28.2%	
20		146	EXTENDED SCHOOL PROGRAM	30,000	30,000	220,000	-	250,000	220,000	-	220,000	-	30,000	30,000		-	13.6%	
21	DEBT SERVICE FUNDS																	
22		151	GENERAL DEBT SERVICE	1,902,086	1,902,086	2,886,916	155,219	4,944,221	3,419,876	-	3,419,876	-	1,524,345	1,524,345	0.145	(377,741)	44.6%	
23		152	RURAL DEBT SERVICE	957,272	957,272	1,488,400	-	2,445,672	1,705,180	-	1,705,180	-	740,492	740,492	0.145	(216,780)	43.4%	
24		156	EDUCATION DEBT SERVICE	-	421,565	421,565	227,900	-	649,465	321,770	-	321,770	-	327,695	327,695	0.020	(93,870)	101.8%
25	OPERATIONAL FUNDS TOTAL			<u>3,390,038</u>	<u>17,548,746</u>	<u>20,938,784</u>	<u>95,949,816</u>	<u>155,219</u>	<u>117,043,819</u>	<u>98,941,420</u>	<u>1,493,355</u>	<u>100,434,775</u>	<u>101,928,130</u>	<u>16,609,044</u>	<u>(85,319,086)</u>	<u>2,440</u>	<u>(4,329,740)</u>	
26	CAPITAL PROJECTS FUNDS																	
27		171	GENERAL CAPITAL PROJECTS*	1,373,593	1,373,593	975,000	737,000	3,085,593	2,214,200	107,000	2,321,200	339,000	764,393	425,393	0.050	(609,200)	32.9%	
28		176	HIGHWAY CAPITAL PROJECTS*	430,921	430,921	430,921	400,000	830,921	806,297	-	806,297	-	24,624	24,624		(406,297)	3.1%	
29		177	EDUCATIONAL CAP. PROJECTS*	336,252	336,252	999,600	346,461	1,682,313	1,648,193	-	1,648,193	-	34,120	34,120	0.085	(302,132)	2.1%	
30	PROPRIETARY FUNDS																	
31		204	WASTEWATER TREATMENT**	1,473,661	1,473,661	1,075,000	-	2,548,661	993,021	38,325	1,031,346	-	1,517,315	1,517,315		43,654	147.1%	
32		264	EMP. HEALTH INSURANCE	189,431	(27,611)	161,820	607,130	-	768,950	585,309	-	585,309	200,000	183,641	(16,359)		21,821	31.4%
33		266	WORKERS COMPENSATION	531,090	531,090	660,888	-	1,191,978	702,285	-	702,285	-	489,693	489,693		(41,397)	69.7%	
34	TRUST AND AGENCY FUNDS																	
35		357	JUD. DIST. DRUG	124,302	124,302	250,000	-	374,302	245,871	-	245,871	-	128,431	128,431		4,129	52.2%	
36		359	ECONOMIC & COMM. DEV.	325,723	325,723	70,950	-	396,673	167,024	-	167,024	-	229,649	229,649		(96,074)	137.5%	
37		364	DISTRICT ATTORNEY GENERAL	-	25,925	25,925	25,500	-	51,425	16,700	-	16,700	-	34,725	34,725	-	8,800	207.9%
38			<b>TOTAL FUNDS</b>	<u>3,579,469</u>	<u>22,142,602</u>	<u>25,722,071</u>	<u>100,613,884</u>	<u>1,638,680</u>	<u>127,974,635</u>	<u>106,320,320</u>	<u>1,638,680</u>	<u>107,959,000</u>	<u>109,597,680</u>	<u>20,015,635</u>	<u>(89,582,045)</u>	<u>2,575</u>	<u>(5,706,436)</u>	
39		*	CAPITAL FUNDS DO NOT MATCH AUDIT SINCE AUDIT KEEPS ENCUMBRANCES FROM PRIOR YEARS SKEWING BUDGETS															
40		**	ENTERPRISE FUND USES CASH BASIS RATHER THAN FUND BALANCE AMOUNT															