

CAPITAL PROJECTS



Capital Projects Funds account for the acquisition or construction of major capital facilities by the County, except those financed by proprietary funds.

Capital Projects Funds

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 at 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.

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KITSAP COUNTY, WASHINGTON

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Combining Balance Sheet

Capital Projects Funds

December 31, 1999

With Comparative Totals for December 31, 1998

	Model Toxic Control Act	Tree Planning	1992A LTGO Bond Project	1991A LTGO Bond Project	Recovery Center Project
Assets					
Cash	\$ 179,332	\$ 59	\$ 7	\$ 145	\$ 7,607
Deposit with Fiscal Agent	25,000	0	0	0	0
Investments	5,631,720	0	9,669	205,728	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	266,035	0	0	0	0
Total Assets	<u>\$ 6,102,087</u>	<u>\$ 59</u>	<u>\$ 9,676</u>	<u>\$ 205,873</u>	<u>\$ 7,607</u>

Liabilities and Fund Balances

Liabilities

Accounts Payable	\$ 56,217	\$ 0	\$ 6,434	\$ 9,819	\$ 0
Matured Long-Term Obligation	25,000	0	0	0	0
Due to Other Funds	35,838	0	0	0	0
Interfund Loans Payable	0	0	0	0	0
Other Accrued Liabilities	0	0	660	0	0
Total Liabilities	<u>117,055</u>	<u>0</u>	<u>7,094</u>	<u>9,819</u>	<u>0</u>

Fund Balance

Unreserved/Undesignated	<u>5,985,032</u>	<u>59</u>	<u>2,582</u>	<u>196,054</u>	<u>7,607</u>
Total Fund Balance	<u>5,985,032</u>	<u>59</u>	<u>2,582</u>	<u>196,054</u>	<u>7,607</u>
Total Liabilities and Fund Balance	<u>\$ 6,102,087</u>	<u>\$ 59</u>	<u>\$ 9,676</u>	<u>\$ 205,873</u>	<u>\$ 7,607</u>

Silverdale Precinct Construction	Juvenile Services Facility	1997 Facilities Project	Parks Capital Improvement	1998 LTGO Bond Project	1999 LTGO Bond Project	1999B LTGO Bond Project
\$ 3,541	\$ 7,513	\$ 1,978	\$ 0	\$ 1,141	\$ 723	\$ 1,102
0	0	0	0	0	0	0
305,127	1,198,798	26,607	676,590	30,000	4,048,916	8,033,851
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 308,668</u>	<u>\$ 1,206,311</u>	<u>\$ 28,585</u>	<u>\$ 676,590</u>	<u>\$ 31,141</u>	<u>\$ 4,049,639</u>	<u>\$ 8,034,953</u>

\$ 0	\$ 70,264	\$ 0	\$ 0	\$ 12,690	\$ 0	\$ 353,259
0	0	0	0	0	0	0
0	0	0	0	0	0	57
0	0	0	0	0	0	0
0	590	0	0	8,472	0	2,050
<u>0</u>	<u>70,854</u>	<u>0</u>	<u>0</u>	<u>21,162</u>	<u>0</u>	<u>355,366</u>

<u>308,668</u>	<u>1,135,457</u>	<u>28,585</u>	<u>676,590</u>	<u>9,979</u>	<u>4,049,639</u>	<u>7,679,587</u>
<u>308,668</u>	<u>1,135,457</u>	<u>28,585</u>	<u>676,590</u>	<u>9,979</u>	<u>4,049,639</u>	<u>7,679,587</u>
<u>\$ 308,668</u>	<u>\$ 1,206,311</u>	<u>\$ 28,585</u>	<u>\$ 676,590</u>	<u>\$ 31,141</u>	<u>\$ 4,049,639</u>	<u>\$ 8,034,953</u>

KITSAP COUNTY, WASHINGTON

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Combining Balance Sheet

Capital Projects Funds

December 31, 1999

With Comparative Totals for December 31, 1998

	Jail Construction	TOTALS	
		1999	1998
Assets			
Cash	\$ 445,667	\$ 648,815	\$ 125,017
Deposit with Fiscal Agent	0	25,000	0
Investments	0	20,167,006	7,733,958
Due from Other Funds	0	0	14,854
Due from Other Governments	0	266,035	5,846
Total Assets	\$ <u>445,667</u>	\$ <u>21,106,856</u>	\$ <u>7,879,675</u>

Liabilities and Fund Balances

Liabilities

Accounts Payable	\$ 12,649	\$ 521,332	\$ 470,011
Matured Long-Term Obligation	0	25,000	0
Due to Other Funds	0	35,895	42,654
Interfund Loans Payable	0	0	0
Other Accrued Liabilities	0	11,772	638
Total Liabilities	<u>12,649</u>	<u>593,999</u>	<u>513,303</u>

Fund Balance

Unreserved/Undesignated	<u>433,018</u>	<u>20,512,857</u>	<u>7,366,372</u>
Total Fund Balance	<u>433,018</u>	<u>20,512,857</u>	<u>7,366,372</u>
Total Liabilities and Fund Balance	\$ <u>445,667</u>	\$ <u>21,106,856</u>	\$ <u>7,879,675</u>

KITSAP COUNTY, WASHINGTON

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Combining Statement of Revenues, Expenditures & Changes in Fund Balance

Capital Projects Funds

Year Ended December 31, 1999

With Comparative Totals for Year Ended December 31, 1998

	Model Toxic Control Act	Tree Planning	1992A LTGO Bond Project	1991A LTGO Bond Project	Recovery Center Project
Revenues					
Intergovernmental	\$ 612,435	\$ 0	\$ 82,972	\$ 0	\$ 0
Miscellaneous	14,872,614	0	4,498	11,363	0
Total Revenue	<u>15,485,049</u>	<u>0</u>	<u>87,470</u>	<u>11,363</u>	<u>0</u>
Capital Outlay					
General Government	0	0	0	0	0
Security of Persons & Property	0	0	272,656	0	0
Physical Environment	1,592,013	0	0	23,111	0
Transportation	0	0	0	0	0
Culture & Recreation	0	0	0	0	0
Total Capital Outlay	<u>1,592,013</u>	<u>0</u>	<u>272,656</u>	<u>23,111</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	<u>13,893,036</u>	<u>0</u>	<u>(185,186)</u>	<u>(11,748)</u>	<u>0</u>
Other Financing Sources (Uses)					
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	(226,884)	0	0	0	0
Total Other Financing Sources (Uses)	<u>(226,884)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues & Other Sources Over Expenditures and Other Uses	13,666,152	0	(185,186)	(11,748)	0
Fund Balance as of January 1	2,316,088	59	187,768	207,802	7,607
Residual Equity Transfers In	2,792	0	0	0	0
Residual Equity Transfers Out	(10,000,000)	0	0	0	0
Fund Balance as of December 31	<u>\$ 5,985,032</u>	<u>\$ 59</u>	<u>\$ 2,582</u>	<u>\$ 196,054</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, 1999

With Comparative Totals for Year Ended December 31, 1998

	Silverdale Precinct Construction	Juvenile Services Facility	1997 Facilities Project	Parks Capital Improvement	
Revenues					
Intergovernmental	\$ 0	\$ 11,985	\$ 0	\$ 0	\$
Miscellaneous	17,873	118,920	2,120	37,056	
Total Revenue	<u>17,873</u>	<u>130,905</u>	<u>2,120</u>	<u>37,056</u>	
Capital Outlay					
General Government	0	0	10,096	0	
Security of Persons & Property	0	2,085,453	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>2,085,453</u>	<u>10,096</u>	<u>0</u>	
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	<u>17,873</u>	<u>(1,954,548)</u>	<u>(7,976)</u>	<u>37,056</u>	
Other Financing Sources (Uses)					
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	(59,414)	0	0	
Total Other Financing Sources (Uses)	<u>0</u>	<u>(59,414)</u>	<u>0</u>	<u>0</u>	
Excess (Deficiency) of Revenues & Other Sources Over Expenditures and Other Uses	17,873	(2,013,962)	(7,976)	37,056	
Fund Balance as of January 1	290,795	3,149,419	36,561	639,534	
Residual Equity Transfers In	0	0	0	0	
Residual Equity Transfers Out	0	0	0	0	
Fund Balance as of December 31	<u>\$ 308,668</u>	<u>\$ 1,135,457</u>	<u>\$ 28,585</u>	<u>\$ 676,590</u>	\$

1998 LTGO Bond Project	1999 LTGO Bond Project	1999B LTGO Bond Project	Jail Construction	TOTALS	
				1999	1998
0 \$	0 \$	0 \$	0 \$	707,392 \$	395,756
17,694	178,916	223,804	0	15,484,858	4,219,714
<u>17,694</u>	<u>178,916</u>	<u>223,804</u>	<u>0</u>	<u>16,192,250</u>	<u>4,615,470</u>
538,454	0	1,696,048	0	2,244,598	3,533,219
0	0	0	66,982	2,425,091	5,678,951
0	1,187,392	0	0	2,802,516	128,229
0	0	0	0	0	75,285
0	0	0	0	0	965,492
<u>538,454</u>	<u>1,187,392</u>	<u>1,696,048</u>	<u>66,982</u>	<u>7,472,205</u>	<u>10,381,176</u>
<u>(520,760)</u>	<u>(1,008,476)</u>	<u>(1,472,244)</u>	<u>(66,982)</u>	<u>8,720,045</u>	<u>(5,765,706)</u>
0	5,058,115	9,151,831	0	14,209,946	1,565,732
0	0	0	0	0	0
0	0	0	500,000	500,000	0
0	0	0	0	(286,298)	(1,472,463)
<u>0</u>	<u>5,058,115</u>	<u>9,151,831</u>	<u>500,000</u>	<u>14,423,648</u>	<u>93,269</u>
<u>(520,760)</u>	<u>4,049,639</u>	<u>7,679,587</u>	<u>433,018</u>	<u>23,143,693</u>	<u>(5,672,437)</u>
530,739	0	0	0	7,366,372	13,023,029
0	0	0	0	2,792	30,000
0	0	0	0	(10,000,000)	(14,220)
<u>9,979 \$</u>	<u>4,049,639 \$</u>	<u>7,679,587 \$</u>	<u>433,018 \$</u>	<u>20,512,857 \$</u>	<u>7,366,372</u>

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

Model Toxic Control Act

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		
Revenues				
Intergovernmental Revenue	\$ 0	\$ 612,435	\$ 612,435	\$ 379,013
Miscellaneous Revenues	6,000,000	14,872,614	8,872,614	3,620,902
Total Revenues	6,000,000	15,485,049	9,485,049	3,999,915
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property				
Physical Environment	6,000,000	1,592,013	4,407,987	3,138,453
Transportation			0	
Culture & Recreation			0	
Total Capital Outlay	6,000,000	1,592,013	4,407,987	3,138,453
Total Expenditures	6,000,000	1,592,013	4,407,987	3,138,453
Excess of Revenues Over Expenditures	0	13,893,036	13,893,036	861,462
Other Financing Sources (Uses)				
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	(226,884)	(226,884)	(1,440,170)
Total Other Financing Sources (Uses)	0	(226,884)	(226,884)	(1,440,170)
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	0	13,666,152	13,666,152	(578,708)
Fund Balance, January 1	0	2,316,088	2,316,088	2,894,796
Residual Equity Transfers In (Out)	0	(9,997,208)	(9,997,208)	0
Fund Balance, December 31	\$ 0	\$ 5,985,032	\$ 5,985,032	\$ 2,316,088

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

Kitsap County Tree Planning

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		
Revenues				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	0	0	0
Total Revenues	0	0	0	0
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property			0	
Physical Environment			0	
Transportation			0	
Culture & Recreation	0	0	0	0
Total Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
Other Financing Sources (Uses)				
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	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	\$ 0	\$ 59	\$ 59	\$ 59

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

1992A LTGO Bond Projects

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
Intergovernmental Revenue	\$ 0	\$ 82,972	\$ 82,972	\$ 0
Miscellaneous Revenues	0	4,498	4,498	30,369
Total Revenues	0	87,470	87,470	30,369
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property	1,392,169	272,656	1,119,513	731,059
Physical Environment			0	
Transportation			0	
Culture & Recreation	0	0	0	0
Total Capital Outlay	1,392,169	272,656	1,119,513	731,059
Total Expenditures	1,392,169	272,656	1,119,513	731,059
Excess of Revenues Over Expenditures	(1,392,169)	(185,186)	1,206,983	(700,690)
Other Financing Sources (Uses)				
Proceeds of General Long Term Debt	0	0	0	119,100
Proceeds of BANS	0	0	0	0
Operating Transfers In	1,192,169	0	(1,192,169)	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	1,192,169	0	(1,192,169)	119,100
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	(200,000)	(185,186)	14,814	(581,590)
Fund Balance, January 1	200,000	187,768	(12,232)	769,358
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	\$ 0	\$ 2,582	\$ 2,582	\$ 187,768

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

1991A LTGO Bond Program Construction

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	11,363	11,363	35,195
Total Revenues	0	11,363	11,363	35,195
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property			0	
Physical Environment	250,000	23,111	226,889	201,491
Transportation			0	
Culture & Recreation	0	0	0	0
Total Capital Outlay	250,000	23,111	226,889	201,491
Total Expenditures	250,000	23,111	226,889	201,491
Excess of Revenues Over Expenditures	(250,000)	(11,748)	238,252	(166,296)
Other Financing Sources (Uses)				
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	(250,000)	(11,748)	238,252	(166,296)
Fund Balance, January 1	250,000	207,802	(42,198)	374,098
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	\$ 0	\$ 196,054	\$ 196,054	\$ 207,802

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

Recovery Center

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	0	0	0
Total Revenues	0	0	0	0
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property			0	
Physical Environment			0	
Transportation			0	
Culture & Recreation	0	0	0	0
Total Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
Other Financing Sources (Uses)				
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	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	\$ 0	\$ 7,607	\$ 7,607	\$ 7,607

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

Silverdale Precinct Construction

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	17,873	17,873	16,570
Total Revenues	<u>0</u>	<u>17,873</u>	<u>17,873</u>	<u>16,570</u>
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property			0	
Physical Environment			0	
Transportation			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>17,873</u>	<u>17,873</u>	<u>16,570</u>
Other Financing Sources (Uses)				
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	17,873	17,873	16,570
Fund Balance, January 1	0	290,795	290,795	274,225
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 308,668</u>	<u>\$ 308,668</u>	<u>\$ 290,795</u>

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

Juvenile Services Facility

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
Intergovernmental Revenue	\$ 0	\$ 11,985	\$ 11,985	\$ 16,743
Miscellaneous Revenues	0	118,920	118,920	340,587
Total Revenues	0	130,905	130,905	357,330
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property	3,896,839	2,085,453	1,811,386	5,678,951
Physical Environment				
Transportation				
Culture & Recreation	0	0	0	0
Total Capital Outlay	3,896,839	2,085,453	1,811,386	5,678,951
Total Expenditures	3,896,839	2,085,453	1,811,386	5,678,951
Excess of Revenues Over Expenditures	(3,896,839)	(1,954,548)	1,942,291	(5,321,621)
Other Financing Sources (Uses)				
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	(103,161)	(59,414)	43,747	(32,293)
Total Other Financing Sources (Uses)	(103,161)	(59,414)	43,747	(32,293)
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	(4,000,000)	(2,013,962)	1,986,038	(5,353,914)
Fund Balance, January 1	4,000,000	3,149,419	(850,581)	8,503,333
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	\$ 0	\$ 1,135,457	\$ 1,135,457	\$ 3,149,419

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

1997 Facilities Project

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	2,120	2,120	9,422
Total Revenues	0	2,120	2,120	9,422
Capital Outlay				
General Government	160,000	10,096	149,904	128,229
Security of Persons & Property				
Physical Environment				
Transportation				
Culture & Recreation	0	0	0	0
Total Capital Outlay	160,000	10,096	149,904	128,229
Total Expenditures	160,000	10,096	149,904	128,229
Excess of Revenues Over Expenditures	(160,000)	(7,976)	152,024	(118,807)
Other Financing Sources (Uses)				
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	(160,000)	(7,976)	152,024	(118,807)
Fund Balance, January 1	160,000	36,561	(123,439)	155,368
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	\$ 0	\$ 28,585	\$ 28,585	\$ 36,561

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

CRID #39 Old Sawmill Place

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	0	0	110,029
Total Revenues	0	0	0	110,029
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property				
Physical Environment				
Transportation				75,285
Culture & Recreation	0	0	0	0
Total Capital Outlay	0	0	0	75,285
Total Expenditures	0	0	0	75,285
Excess of Revenues Over Expenditures	0	0	0	34,744
Other Financing Sources (Uses)				
Proceeds of General Long Term Debt	0	0	0	540,452
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	540,452
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	0	0	0	575,196
Fund Balance, January 1	0	0	0	(568,909)
Residual Equity Transfers In (Out)	0	0	0	(6,287)
Fund Balance, December 31	\$ 0	\$ 0	\$ 0	\$ 0

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

Parks Capital Improvement

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	37,056	37,056	37,315
Total Revenues	0	37,056	37,056	37,315
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property			0	
Physical Environment	597,000		(597,000)	32,942
Transportation			0	
Culture & Recreation	0	0	0	0
Total Capital Outlay	597,000	0	(597,000)	32,942
Total Expenditures	597,000	0	(597,000)	32,942
Excess of Revenues Over Expenditures	(597,000)	37,056	(559,944)	4,373
Other Financing Sources (Uses)				
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	(597,000)	37,056	(559,944)	4,373
Fund Balance, January 1	597,000	639,534	42,534	605,161
Residual Equity Transfers In (Out)	0	0	0	30,000
Fund Balance, December 31	\$ 0	\$ 676,590	\$ (517,410)	\$ 639,534

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

1998 LTGO Bond Project

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		
Revenues				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	17,694	17,694	19,325
Total Revenues	<u>0</u>	<u>17,694</u>	<u>17,694</u>	<u>19,325</u>
Capital Outlay				
General Government	542,000	538,454	(3,546)	394,766
Security of Persons & Property				
Physical Environment				
Transportation				
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>542,000</u>	<u>538,454</u>	<u>(3,546)</u>	<u>394,766</u>
Total Expenditures	<u>542,000</u>	<u>538,454</u>	<u>(3,546)</u>	<u>394,766</u>
Excess of Revenues Over Expenditures	<u>(542,000)</u>	<u>(520,760)</u>	<u>21,240</u>	<u>(375,441)</u>
Other Financing Sources (Uses)				
Proceeds of General Long-Term Debt	0	0	0	906,180
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>906,180</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	(542,000)	(520,760)	21,240	530,739
Fund Balance, January 1	542,000	530,739	(11,261)	0
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 9,979</u>	<u>\$ 9,979</u>	<u>\$ 530,739</u>

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

1999 LTGO Bond Project

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	178,916	178,916	0
Total Revenues	<u>0</u>	<u>178,916</u>	<u>178,916</u>	<u>0</u>
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property				
Physical Environment	5,038,582	1,187,392	3,851,190	
Transportation				
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>5,038,582</u>	<u>1,187,392</u>	<u>3,851,190</u>	<u>0</u>
Total Expenditures	<u>5,038,582</u>	<u>1,187,392</u>	<u>3,851,190</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>(5,038,582)</u>	<u>(1,008,476)</u>	<u>4,030,106</u>	<u>0</u>
Other Financing Sources (Uses)				
Proceeds of General Long-Term Debt	5,038,582	5,058,115	19,533	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>5,038,582</u>	<u>5,058,115</u>	<u>19,533</u>	<u>0</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	0	4,049,639	4,049,639	0
Fund Balance, January 1	0	0	0	0
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 4,049,639</u>	<u>\$ 4,049,639</u>	<u>\$ 0</u>

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

1999B LTGO Bond Project

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998
	Budget	Actual		
Revenues				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	0	223,804	223,804	0
Total Revenues	0	223,804	223,804	0
Capital Outlay				
General Government	9,151,831	1,696,048	7,455,783	0
Security of Persons & Property				
Physical Environment				
Transportation				
Culture & Recreation	0	0	0	0
Total Capital Outlay	9,151,831	1,696,048	7,455,783	0
Total Expenditures	9,151,831	1,696,048	7,455,783	0
Excess of Revenues Over Expenditures	(9,151,831)	(1,472,244)	7,679,587	0
Other Financing Sources (Uses)				
Proceeds of General Long-Term Debt	9,151,831	9,151,831	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)	9,151,831	9,151,831	0	0
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	0	7,679,587	7,679,587	0
Fund Balance, January 1	0	0	0	0
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	\$ 0	\$ 7,679,587	\$ 7,679,587	\$ 0

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

Jail Construction

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
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>
Capital Outlay				
General Government	0	0	0	0
Security of Persons & Property	500,000	66,982	433,018	
Physical Environment			0	
Transportation			0	
Culture & Recreation	0	0	0	0
Total Capital Outlay	<u>500,000</u>	<u>66,982</u>	<u>433,018</u>	<u>0</u>
Total Expenditures	<u>500,000</u>	<u>66,982</u>	<u>433,018</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>(500,000)</u>	<u>(66,982)</u>	<u>433,018</u>	<u>0</u>
Other Financing Sources (Uses)				
Proceeds of General Long-Term Debt	0	0	0	0
Proceeds of BANS	0	0	0	0
Operating Transfers In	500,000	500,000	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>500,000</u>	<u>500,000</u>	<u>0</u>	<u>0</u>
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	0	433,018	433,018	0
Fund Balance, January 1	0	0	0	0
Residual Equity Transfers In (Out)	0	0	0	0
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 433,018</u>	<u>\$ 433,018</u>	<u>\$ 0</u>

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

Total Capital Projects Funds

Year Ended December 31, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues				
Intergovernmental Revenue	\$ 0	\$ 707,392	\$ 707,392	\$ 395,756
Miscellaneous Revenues	6,000,000	15,484,858	9,484,858	4,219,714
Total Revenues	6,000,000	16,192,250	10,192,250	4,615,470
Capital Outlay				
General Government	9,853,831	2,244,598	7,602,141	522,995
Security of Persons & Property	5,789,008	2,425,091	3,363,917	6,410,010
Physical Environment	11,885,582	2,802,516	7,889,066	3,372,886
Transportation	0	0	0	75,285
Culture & Recreation	0	0	0	0
Total Capital Outlay	27,528,421	7,472,205	18,855,124	10,381,176
Total Expenditures	27,528,421	7,472,205	20,056,216	10,381,176
Excess of Revenues Over Expenditures	(21,528,421)	8,720,045	(9,863,966)	(5,765,706)
Other Financing Sources (Uses)				
Proceeds of General Long-Term Debt	14,190,413	14,209,946	19,533	1,565,732
Proceeds of BANS	0	0	0	0
Operating Transfers In	1,692,169	500,000	(1,192,169)	0
Operating Transfers Out	(103,161)	(286,298)	183,137	(1,472,463)
Total Other Financing Sources (Uses)	15,779,421	14,423,648	(989,499)	93,269
Excess (Deficit) of Revenue & Other Sources Over Expenditures & Other Uses	(5,749,000)	23,143,693	28,892,693	(5,672,437)
Fund Balance, January 1	5,749,000	7,366,372	1,617,372	13,015,096
Residual Equity Transfers In (Out)	0	(9,997,208)	(9,997,208)	23,713
Fund Balance, December 31	\$ 0	\$ 20,512,857	\$ 20,512,857	\$ 7,366,372