

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FISCAL YEAR ENDED JUNE 30, 2002

	Governmental Fund Types			Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trusts	
REVENUES:					
Real estate and personal property taxes, net of tax refunds.....	\$ 28,660,751	\$ -	\$ -	\$ -	\$ 28,660,751
Motor vehicle and other excise taxes.....	2,154,429	-	-	-	2,154,429
Sewer charges.....	175,866	-	-	-	175,866
Trash disposal.....	371,836	-	-	-	371,836
Intergovernmental.....	6,703,051	1,499,718	-	-	8,202,769
Departmental and other.....	2,851,964	2,328,253	99,432	-	5,279,649
Special assessments.....	-	835,838	-	-	835,838
Contributions.....	-	-	-	57,653	57,653
Investment income.....	305,021	3,196	-	146,033	454,250
TOTAL REVENUES.....	41,222,918	4,667,005	99,432	203,686	46,193,041
EXPENDITURES:					
Current:					
General government.....	1,832,873	42,931	555,213	106,731	2,537,748
Public safety.....	4,795,958	134,959	283,655	17,630	5,232,202
Education.....	21,859,844	2,749,892	16,805,629	12,000	41,427,365
Public works.....	3,184,573	552,490	1,024,860	-	4,761,923
Human services.....	258,457	21,382	-	11,636	291,475
Culture and recreation.....	1,386,876	174,163	90,023	18,175	1,669,237
Pension benefits.....	2,986,468	-	-	-	2,986,468
Property and liability insurance.....	259,633	-	-	-	259,633
Employee benefits.....	2,821,793	-	-	-	2,821,793
State and county charges.....	398,380	-	-	-	398,380
Debt service:					
Principal.....	1,253,478	-	-	-	1,253,478
Interest.....	424,701	-	-	-	424,701
TOTAL EXPENDITURES.....	41,463,034	3,675,817	18,759,380	166,172	64,064,403
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	(240,116)	991,188	(18,659,948)	37,514	(17,871,362)
OTHER FINANCING SOURCES (USES):					
Proceeds from bonds and notes.....	-	-	1,029,000	-	1,029,000
Premium from issuance of bonds.....	189,781	-	-	-	189,781
Operating transfers in.....	591,308	-	3,600	75,000	669,908
Operating transfers out.....	(78,600)	(236,308)	-	(102,940)	(417,848)
TOTAL OTHER FINANCING SOURCES (USES).....	702,489	(236,308)	1,032,600	(27,940)	1,470,841
NET CHANGE IN FUND BALANCES.....	462,373	754,880	(17,627,348)	9,574	(16,400,521)
FUND BALANCES AT BEGINNING OF YEAR.....	5,682,889	907,667	(2,345,357)	3,497,543	7,742,742
FUND BALANCES AT END OF YEAR.....	\$ 6,145,262	\$ 1,662,547	\$ (19,972,705)	\$ 3,507,117	\$ (8,657,779)

See notes to general purpose financial statements.

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY

FISCAL YEAR ENDED JUNE 30, 2002

	Proprietary Fund Types		Fiduciary Fund Type	Total (Memorandum Only)
	Water Enterprise	Internal Service	Nonexpendable Trusts	
OPERATING REVENUES:				
Employee contributions	\$ -	\$ 1,192,036	\$ -	\$ 1,192,036
Employer contributions	-	2,400,000	-	2,400,000
Charges for services	2,052,403	-	-	2,052,403
Other.....	-	3,404	-	3,404
Contributions.....	-	-	130,411	130,411
TOTAL OPERATING REVENUES	2,052,403	3,595,440	130,411	5,778,254
OPERATING EXPENSES:				
Cost of services and administration	848,432	4,507,324	37,785	5,393,541
Depreciation.....	475,288	-	-	475,288
TOTAL OPERATING EXPENSES	1,323,720	4,507,324	37,785	5,868,829
OPERATING INCOME (LOSS).....	728,683	(911,884)	92,626	(90,575)
NONOPERATING REVENUES (EXPENSES):				
Investment income.....	-	24,278	(93,587)	(69,309)
Interest expense.....	(146,529)	-	-	(146,529)
TOTAL NONOPERATING REVENUES (EXPENSES), NET.....	(146,529)	24,278	(93,587)	(215,838)
INCOME (LOSS) BEFORE OPERATING TRANSFERS.....	582,154	(887,606)	(961)	(306,413)
OPERATING TRANSFERS:				
Transfers out.....	(170,000)	-	(82,060)	(252,060)
TOTAL OPERATING TRANSFERS.....	(170,000)	-	(82,060)	(252,060)
NET INCOME (LOSS).....	412,154	(887,606)	(83,021)	(558,473)
FUND EQUITY, Beginning of year.....	6,804,886	(24,206)	2,753,336	9,534,016
FUND EQUITY, End of year.....	\$ 7,217,040	\$ (911,812)	\$ 2,670,315	\$ 8,975,543

See notes to general purpose financial statements.