

Finance Director's Monthly Report

MARCH 2020

Sales Taxes:

3-2019	\$4,183,524
3-2020	\$4,284,282

As you can see sales tax was up from 2019 numbers by \$100,758 but keep in mind that these are not actually March sales but rather January sales as state revenues stay two months behind.

Trustee Trial Balance:

3-31-19	\$142,644,659
3-31-20	\$123,890,840

Reconciled Balances:

3-31-19	\$137,141,686
3-31-20	\$122,294,137

Summarized Revenue/Expenditures Summary:

Monthly expenditures for March were \$20,974,085.08 while revenues were \$17,880,230.72. This reflects 60.88% of expenditures has been expended or encumbered.

Jail Project:

The jail project with a contract budget of \$51,488,257 has expended \$24,447,462.59 with the remaining available balance of \$27,040,794.41.

Updates:

We now have three departments live in Executime and others have been put on hold due to COVID-19 and ability to train with them. Additionally, we have requested county departments to complete fixed asset inventory so that we can continue to try and move forward with WASP implementation by June 30 but much of this has been put on hold as well with the COVID-19 and many staff people working from home.

Many of you have been asking about revenue updates and at this time the best I can tell you is that we anticipate shortfalls with the following: sales tax, business tax, gas tax, hotel/motel tax, and perhaps delays with property tax due to the forbearance extensions with mortgage companies and their customers. I continue to be involved with the state serving on a task force and have weekly calls with the federal committees each Friday. We are doing our best to

Finance Director's Monthly Report

MARCH 2020

prepare what we hope to be a realistic budget. Working with the budget chairman, Commissioner Stephenson, we are only calculating sales tax at 75% for FY21; decreasing business taxes by 30%; decreasing hotel/motel tax by 50%. Again these are our best guess estimates from all of the information and guidance we have received.

SALES TAX
REVENUES
GENERAL FUND

MONTH	2016-2017 F.Y. COLLECTED		2017-2018 F.Y. COLLECTED		2018-2019 COLLECTED		ACTUAL AMOUNT OVER (UNDER)		ACTUAL PERCENT OVER (UNDER)		CURRENT Yr-To-Date 2019-2020		ACTUAL AMOUNT OVER (UNDER)		ACTUAL PERCENT OVER (UNDER)	
AUGUST	\$95,874	\$73,043	(\$22,831)	-23.81%	\$107,921	(\$22,831)	-31.26%	\$133,809	\$25,888	23.99%						
SEPTEMBER	\$61,302	\$88,032	\$26,730	43.60%	\$85,296	\$26,730	30.36%	\$121,341	\$36,045	42.26%						
OCTOBER	\$78,057	\$83,385	\$5,328	6.83%	\$88,092	\$5,328	6.39%	\$105,153	\$17,061	19.37%						
NOVEMBER	\$88,343	\$100,525	\$12,182	13.79%	\$102,909	\$12,182	12.12%	\$114,088	\$11,179	10.86%						
DECEMBER	\$78,445	\$84,372	\$5,927	7.56%	\$82,010	\$5,927	7.02%	\$106,341	\$24,331	29.67%						
JANUARY	\$78,306	\$72,123	(\$6,183)	-7.90%	\$51,032	(\$6,183)	-8.57%	\$107,840	\$56,807	111.32%						
FEBUARY	\$84,543	\$123,614	\$39,071	46.21%	\$102,878	\$39,071	31.61%	\$141,086	\$38,207	37.14%						
MARCH	\$64,089	\$74,078	\$9,989	15.59%	\$56,352	\$9,989	13.48%	\$83,450	\$27,097	48.09%						
APRIL	\$51,925	\$77,262	\$25,337	48.80%	\$74,991	\$25,337	32.79%	\$87,240	\$12,249	16.33%						
MAY	\$78,532	\$105,712	\$27,180	34.61%	\$124,132	\$27,180	25.71%			0.00%						
JUNE	\$93,485	\$89,167	(\$4,318)	-4.62%	\$110,726	(\$4,318)	-4.84%			0.00%						
JULY	\$70,944	\$112,651	\$41,707	58.79%	\$98,283	\$41,707	37.02%			0.00%						
	\$923,846	\$1,083,965	\$160,118	17.33%	\$1,084,624	\$160,118	14.77%	\$1,000,347	\$248,865	33.12%						

LAST % CALCULATION FIGURED ON YTD NUMBERS

SALES TAX REVENUES
CITY OF JACKSON ADDITIONAL AFTER AGREEMENT

SALES TAX REVENUES
CITY OF JACKSON BEFORE AGREEMENT

MONTH	2016-2017 F.Y. 2017-2018 F.Y.		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023			
	COLLECTED	ACTUAL AMOUNT OVER (UNDER)	COLLECTED	ACTUAL AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	COLLECTED	ACTUAL AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	COLLECTED	ACTUAL AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	COLLECTED	ACTUAL AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)
AUGUST	\$1,194,087	\$1,262,819	\$68,732	5.76%	\$1,223,979	(\$38,940)	-3.08%	\$1,258,711	\$34,732	2.84%	\$509,900	\$574,462	\$14,472	2.84%
SEPTEMBER	\$1,100,062	\$1,144,448	\$44,386	4.04%	\$1,171,413	\$28,985	2.36%	\$1,189,838	\$18,423	1.57%	\$488,988	\$489,764	\$767	1.57%
OCTOBER	\$1,076,639	\$1,134,419	\$57,780	5.46%	\$1,180,372	\$45,953	4.05%	\$1,194,684	\$14,122	1.20%	\$491,824	\$495,986	\$4,162	1.20%
NOVEMBER	\$1,127,987	\$1,161,177	\$34,080	3.02%	\$1,195,343	\$54,166	2.94%	\$1,139,654	(\$55,488)	-4.84%	\$498,050	\$474,032	(\$24,018)	-4.84%
DECEMBER	\$1,031,284	\$1,148,093	\$116,809	11.33%	\$1,195,166	\$47,063	4.10%	\$1,153,170	(\$41,988)	-3.51%	\$497,981	\$480,487	(\$17,494)	-3.51%
JANUARY	\$1,156,263	\$1,229,646	\$73,383	6.16%	\$1,248,608	\$18,962	1.54%	\$1,244,659	(\$3,949)	-0.32%	\$520,252	\$518,607	(\$1,645)	-0.32%
FEBRUARY	\$1,704,130	\$1,607,612	(\$96,518)	-5.66%	\$1,615,483	\$7,971	0.49%	\$1,678,501	\$63,018	3.90%	\$673,117	\$699,374	\$26,257	3.90%
MARCH	\$1,007,212	\$1,024,184	\$16,972	1.69%	\$1,073,197	\$49,029	4.78%	\$1,071,998	(\$1,208)	-0.12%	\$447,165	\$448,824	\$1,659	0.37%
APRIL	\$979,423	\$1,056,112	\$76,689	7.83%	\$1,136,441	\$80,329	7.61%	\$1,110,103	(\$26,338)	-2.32%	\$473,516	\$482,542	\$9,026	1.91%
MAY	\$1,286,776	\$1,232,530	(\$54,246)	-4.22%	\$1,278,948	\$46,416	3.77%	\$1,110,103	(\$167,845)	-15.11%	\$532,893	\$505,108	(\$27,785)	-5.15%
JUNE	\$1,146,069	\$1,144,325	(\$1,744)	-0.15%	\$1,212,281	\$67,936	5.64%	\$1,110,103	(\$102,178)	-9.20%	\$505,108	\$505,108	\$0	0.00%
JULY	\$1,187,534	\$1,230,624	\$43,090	3.63%	\$1,258,524	\$25,000	2.10%	\$1,110,103	(\$148,421)	-13.37%	\$523,551	\$523,551	\$0	0.00%
	\$14,016,566	\$14,375,989	\$359,423	2.56%	\$14,787,722	\$411,722	2.78%	\$11,041,227	\$1,236	0.01%	\$6,161,539	\$4,600,503	\$1,561,036	25.34%

LAST % CALCULATION FIGURED ON YTD NUMBERS

TOTAL YEARLY ESTIMATED COLLECTIONS
LAST YEAR * % INCREASE
\$14,788,377

TOTAL YEARLY ESTIMATED COLLECTIONS
TOTAL LAST YEAR COLLECTIONS * % INCREASE
\$6,162,226.18

SALES TAX
REVENUES
TOTAL ALL OF MADISON COUNTY

MONTH	2016-2017 F.Y. 2017-2018 F.Y.		2018-2019		ACTUAL		CURRENT		ACTUAL	
	COLLECTED	COLLECTED	ACTUAL	PERCENT	AMOUNT	OVER	Yr-To-Date	Yr-To-Date	AMOUNT	PERCENT
			PERCENT	COLLECTED	OVER	(UNDER)	2019-2020	COLLECTED	(UNDER)	(UNDER)
			OVER				COLLECTED			OVER
AUGUST	\$4,777,177	\$4,951,027	3.64%	\$4,943,657	(\$7,370)		\$5,183,917	\$240,260		4.86%
SEPTEMBER	\$4,308,256	\$4,566,172	5.99%	\$4,652,657	\$86,485		\$4,824,872	\$172,216		3.70%
OCTOBER	\$4,272,752	\$4,512,390	5.61%	\$4,704,817	\$192,427		\$4,821,246	\$116,429		2.47%
NOVEMBER	\$4,498,134	\$4,670,898	3.84%	\$4,805,188	\$134,290		\$4,648,149	(\$157,039)		-3.27%
DECEMBER	\$4,112,536	\$4,564,795	11.00%	\$4,737,593	\$172,797		\$4,673,698	(\$63,895)		-1.35%
JANUARY	\$4,574,224	\$4,811,330	5.18%	\$4,811,811	\$481		\$5,003,136	\$191,325		3.98%
FEBUARY	\$6,596,841	\$6,435,925	-2.44%	\$6,435,836	(\$89)		\$6,784,820	\$348,984		5.42%
MARCH	\$3,965,096	\$4,062,621	2.46%	\$4,183,524	\$120,903		\$4,284,282	\$100,758		2.41%
APRIL	\$3,814,357	\$4,187,237	9.78%	\$4,481,442	\$294,205		\$4,431,432	(\$50,011)		-1.12%
MAY	\$5,094,726	\$4,948,214	-2.88%	\$5,191,706	\$243,492					0.00%
JUNE	\$4,596,905	\$4,569,244	-0.60%	\$4,897,663	\$328,419					0.00%
JULY	\$4,708,966	\$4,996,009	6.10%	\$5,016,379	\$20,370					0.00%
	\$55,319,970	\$57,275,863	\$1,955,893	\$58,862,274	\$1,586,411		\$44,655,554	\$899,028		2.05%

LAST % CALCULATION FIGURED ON YTD NUMBERS

**SALES TAX
REVENUES
SCHOOLS**

Schools get about 61.36%
of total sales tax revenue

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 COLLECTED USING NEW FORMULA	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	2018-2019 COLLECTED USING NEW FORMULA	ACTUAL PERCENT OVER (UNDER)	2018-2019 COLLECTED USING NEW FORMULA	CURRENT Yr-To-Date 2019-2020 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)
AUGUST	\$3,468,116	\$3,038,128	(\$429,987)	-12.40%	\$3,076,104	1.25%	\$3,076,104	\$3,238,165	\$162,061	5.27%
SEPTEMBER	\$3,127,248	\$2,801,967	(\$325,281)	-10.40%	\$2,890,089	3.14%	\$2,890,089	\$3,039,876	\$149,787	5.18%
OCTOBER	\$3,104,370	\$2,768,965	(\$335,405)	-10.80%	\$2,923,900	5.60%	\$2,923,900	\$3,003,209	\$79,310	2.71%
NOVEMBER	\$3,269,248	\$2,866,231	(\$403,016)	-12.33%	\$2,994,173	4.46%	\$2,994,173	\$2,901,054	(\$93,118)	-3.11%
DECEMBER	\$2,990,120	\$2,801,123	(\$188,997)	-6.32%	\$2,945,958	5.17%	\$2,945,958	\$2,917,616	(\$28,342)	-0.96%
JANUARY	\$3,326,019	\$2,952,405	(\$373,614)	-11.23%	\$2,978,816	0.89%	\$2,978,816	\$3,119,871	\$141,055	4.74%
FEBUARY	\$4,797,411	\$3,949,315	(\$848,096)	-17.68%	\$4,007,139	1.46%	\$4,007,139	\$4,234,987	\$227,848	5.69%
MARCH	\$2,883,359	\$2,492,970	(\$390,388)	-13.54%	\$2,594,646	4.08%	\$2,594,646	\$2,668,781	\$74,136	2.86%
APRIL	\$2,774,077	\$2,569,439	(\$204,638)	-7.38%	\$2,785,329	8.40%	\$2,785,329	\$2,760,311	(\$25,018)	-0.90%
MAY	\$3,702,271	\$3,036,402	(\$665,869)	-17.99%	\$3,240,344	6.72%	\$3,240,344			0.00%
JUNE	\$3,337,552	\$2,803,853	(\$533,699)	-15.99%	\$3,052,314	8.86%	\$3,052,314			0.00%
JULY	\$3,417,739	\$3,065,731	(\$352,008)	-10.30%	\$3,118,339	1.72%	\$3,118,339			0.00%
	\$40,197,529	\$35,146,531	#####	-12.57%	\$36,607,151	4.16%	\$36,607,151	\$27,883,871	\$687,716	2.53%

LAST % CALCULATION FIGURED ON YTD NUMBERS

BUDGETED	NEW FORMULA	%
\$38,545,325	LT YR * 2.53%	
	ESTIMATED DIFFERENCE	
	\$37,532,845	-2.63%

SALES TAX
REVENUES
OTHER (MEDON, HUMBOLDT, THREE WAY, BALLPARK, SPORTSPLEX)

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 F.Y. COLLECTED	ACTUAL 2018-2019		ACTUAL 2019-2020		CURRENT Yr-To-Date 2019-2020 COLLECTED	ACTUAL 2019-2020	
			AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)		AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)
AUGUST	\$19,100	\$23,348	\$4,247	22.24%	\$2,315	9.92%	\$28,770	\$3,107	12.11%
SEPTEMBER	\$19,654	\$16,887	(\$2,767)	-14.08%	\$3,885	23.00%	\$26,791	\$6,020	28.98%
OCTOBER	\$14,685	\$18,945	\$4,260	29.01%	\$1,688	8.91%	\$20,685	\$52	0.25%
NOVEMBER	\$13,445	\$14,188	\$742	5.52%	\$518	3.65%	\$18,215	\$3,510	23.87%
DECEMBER	\$12,687	\$12,870	\$183	1.44%	\$3,618	28.11%	\$16,084	(\$403)	-2.44%
JANUARY	\$11,636	\$10,478	(\$1,158)	-9.95%	\$2,624	25.04%	\$12,160	(\$942)	-7.19%
FEBUARY	\$10,757	\$24,140	\$13,383	124.42%	\$13,078	54.18%	\$30,872	(\$6,347)	-17.05%
MARCH	\$10,437	\$11,451	\$1,014	9.72%	\$713	6.23%	\$13,528	\$1,364	11.21%
APRIL	\$8,932	\$9,294	\$362	4.05%	\$1,871	20.13%	\$11,236	\$71	0.64%
MAY	\$15,148	\$14,412	(\$736)	-4.86%	\$980	6.80%			0.00%
JUNE	\$19,890	\$15,387	(\$4,503)	-22.64%	\$1,868	12.14%			0.00%
JULY	\$22,749	\$32,808	\$10,059	44.22%	(\$13,126)	-40.01%			0.00%
	\$179,119	\$204,207	\$25,088	14.01%	\$20,032	9.81%	\$178,342	\$6,432	3.74%

LAST % CALCULATION FIGURED ON YTD NUMBERS

March 2020

Reconciled Cash Balances

	Beginning Balance	YTD Debits	YTD Credits	Ending Balance
101 General	8,762,106.46	44,163,003.08	35,475,441.61	17,449,667.93
113 Juvenile Services	324,273.14	2,031,273.52	1,467,708.33	887,838.33
116 Solid Waste/Sanitation	193,947.78	1,326,174.07	974,371.82	545,750.03
120 Local Purpose Tax	3,568,529.76	301,895.65	2,325,720.91	1,544,704.50
121 Special Purpose	773,323.92	3,915,036.75	3,953,367.21	734,993.46
122 Drug Control	142,253.93	20,914.72	13,734.34	149,434.31
128 Special Revenue	332,512.09	67,864.70	293,530.61	106,846.18
131 Highway/Public Works	11,548,540.54	5,514,182.51	3,855,387.71	13,207,335.34
141 General Purpose School	11,016,554.19	83,087,932.24	73,921,922.85	20,182,563.58
142 School Federal Projects	503,803.73	9,153,958.45	8,605,861.42	1,051,900.76
143 Central Cafeteria	2,631,408.53	6,246,423.26	6,613,254.93	2,264,576.86
151 General Debt Service	13,329,209.20	14,216,576.52	11,065,853.64	16,479,932.08
171 General Capital Projects	47,785,056.01	4,889,238.95	19,981,896.88	32,692,398.08
172 Community Development/Industrial Park	1,421,993.55	28,818.00	142,231.00	1,308,580.55
176 Highway Capital Projects	672,545.00	0.00	672,545.00	0.00
177 Education Capital Projects	16,274,698.83	3,139,748.88	9,553,471.72	9,860,975.99
265 Employee Insurance No. 2	1,181,247.48	5,032,451.41	4,486,332.26	1,727,366.63
266 Worker's Compensation/OJI	0.00	975,000.00	0.00	975,000.00
304 District Attorney General	5,916.30	7,398.41	7,173.34	6,141.37
331 Pension Trust	1,017,909.62	272,595.17	265,626.31	1,024,878.48
351 Cities - Sales Tax	55,009.09	1,574,637.92	1,569,793.67	50,164.84
352 City of Threeway	95,514.90	105,498.31	25,536.78	15,553.37
353 Watershed District	2,452.59	0.00	0.00	2,452.59
359 Community Development - Agency	27,504.58	27,757.96	25,335.74	25,082.36
360 Arbitrage Rebate	0.00	3,263.38	3,263.38	0.00
	\$121,666,311.22	\$186,101,643.86	\$185,299,361.46	\$122,294,137.62

Summarized Revenue/Expenditure Report for March 2020

	YTD Amended Budget	Monthly Actual	YTD Actual	YTD Encumbrances	Remaining Balance	% of Budget
101 General Fund Rev	\$42,559,723.58	\$3,965,342.00	\$36,656,551.02		\$5,903,172.51	
101 General Fund Exp	\$47,005,895.78	\$3,486,314.77	\$31,742,634.14	\$1,074,340.17	\$14,188,921.47	69.81%
	Variance	480,027.23	4,913,916.88			
113 Juvenile Services Rev	\$1,924,952.00	\$124,415.35	\$1,766,804.81		\$158,147.19	
113 Juvenile Services Exp	\$2,146,552.21	\$1,454,929.04	\$1,454,929.04	\$24,313.95	\$667,309.22	68.91%
	Variance	-29,337.67	311,875.77			
116 Solid Waste/Sanitation Rev	\$1,274,730.00	\$102,202.74	\$1,054,785.02		\$219,944.98	
116 Solid Waste/Sanitation Exp	\$1,391,212.10	\$81,436.17	\$956,411.58	\$108,547.46	\$326,253.06	76.55%
	Variance	20,766.57	98,373.44			
120 Local Purpose Tax Rev	\$1,000,000.00	\$37,977.22	\$278,933.98		\$721,066.02	
120 Local Purpose Tax Exp	\$10,000.00	\$379.77	\$2,789.96	\$0.00	\$7,210.04	27.90%
	Variance	37,597.45	276,144.02			
121 Special Purpose Rev	\$5,942,314.65	\$434,167.01	\$2,776,705.34		\$3,165,609.31	
121 Special Purpose Exp	\$6,043,204.18	\$396,838.33	\$3,533,075.45	\$127,545.55	\$2,382,583.18	60.57%
	Variance	37,328.68	-756,370.11			
122 Drug Control Rev	\$30,890.00	\$2,258.33	\$18,113.54		\$12,776.46	
122 Drug Control Exp	\$16,123.00	\$402.56	\$11,928.16	\$1,029.01	\$5,165.83	80.36%
	Variance	1,855.77	6,185.38			
128 Special Revenue Rev	\$21,300.00	\$4,477.05	\$57,445.46		-\$36,145.46	
128 Special Revenue Exp	\$288,000.00	\$287,001.34	\$287,013.09	\$0.00	\$986.91	99.66%
	Variance	-\$282,524.29	-\$229,567.63			
131 Highway/Public Works Rev	\$6,975,812.03	\$480,575.61	\$4,911,910.98		\$2,063,901.05	
131 Highway/Public Works Exp	\$7,668,772.58	\$197,802.55	\$2,670,949.18	\$257,868.96	\$4,739,954.44	38.19%
	Variance	282,773.06	2,240,961.80			
141 General Purpose School Rev	\$103,435,472.00	\$8,752,202.68	\$76,686,995.11		\$26,748,476.89	
141 General Purpose School Exp	\$108,238,055.00	\$7,522,215.14	\$70,814,437.08	\$2,167,646.38	\$35,255,971.54	67.43%
	Variance	1,229,987.54	5,872,558.03			
142 Federal Projects Rev	\$13,313,616.00	\$1,285,568.77	\$8,113,881.82		\$5,199,734.18	
142 Federal Projects Exp	\$13,313,616.00	\$969,240.98	\$8,143,517.00	\$810,479.21	\$4,359,624.79	67.25%
	Variance	316,327.79	-29,630.18			
143 Central Cafeteria Rev	\$9,484,500.00	\$815,828.60	\$6,221,341.84		\$3,263,158.16	
143 Central Cafeteria Exp	\$9,484,500.00	\$743,106.52	\$6,391,576.72	\$676,902.30	\$2,416,020.98	74.53%
	Variance	72,722.08	-170,234.88			
151 General Debt Service Rev	\$14,386,213.00	\$1,065,441.92	\$13,779,768.63		\$606,444.37	
151 General Debt Service Exp	\$13,897,105.00	\$5,165,331.32	\$8,149,929.83	\$0.00	\$5,747,175.17	58.64%
	Variance	-4,099,889.40	5,629,838.80			
171 General Capital Projects Rev	\$7,145,983.42	\$373,779.14	\$4,269,153.70		\$2,876,829.72	
171 General Capital Projects Exp	\$53,231,102.24	\$1,630,158.63	\$18,653,884.62	\$512,571.40	\$4,064,646.22	36.01%
	Variance	-1,256,379.49	-14,384,730.92			
172 Industrial Park Rev	\$26,604.00	\$0.00	\$29,025.00		-\$2,421.00	
172 Industrial Park Exp	\$105,300.00	\$0.00	\$105,707.00	\$0.00	-\$407.00	100.39%
	Variance	0.00	-76,682.00			
177 Education Capital Projects Rev	\$3,555,514.00	\$434,994.30	\$3,043,448.73		\$512,065.27	
177 Education Capital Projects Exp	\$6,919,460.00	\$340,103.98	\$3,166,440.70	\$2,389,301.09	\$1,363,718.21	80.29%
	Variance	94,890.32	-122,991.97			
Total Revenue for ALL FUNDS	211,077,624.63	17,880,230.72	159,664,864.98		51,412,759.65	
Total Expenditures for ALL FUNDS	269,758,898.09	20,974,085.08	156,085,218.55	8,150,545.48	105,523,134.06	60.88%
	Variance	-3,093,854.36	3,579,646.43			

Cash Assets						
Account #	Name	Starting	Debits	Credits	Ending	
999-11120	CASH ON HAND	1,200.00	7,229,283.13	7,229,283.13	1,200.00	
999-11130-200	BANCORP SOUTH	25,266,670.23	38,065,605.98	44,260,083.99	19,072,192.22	
999-11130-300	BANCORPSOUTH BOND PROCEEDS	60,390,000.77	95,700.00	0.00	60,485,700.77	
999-11130-301	BANCORPSOUTH MM PLUS CHECKING	35,184,764.12	5,038,544.16	5,000,000.00	35,223,308.28	
999-11130-400	MULTI-BANK SECURITIES INC	7,341,000.00	1,985,850.00	248,000.00	9,078,850.00	
999-11130-600	LOCAL GOV. INVESTMENT POOL	3,857.99	0.00	0.00	3,857.99	
999-11130-601	LGIP-BOND PROCEEDS	15,369.51	0.00	0.00	15,369.51	
999-11410	ACCOUNTS RECEIVABLE	32,937.00	7,014.00	39,339.00	612.00	
999-14310	UNDISTRIBUTED WARRANTS	0.00	23,223,134.37	23,223,134.37	0.00	
		128,235,799.62	75,645,131.64	79,999,840.49	123,881,090.77	

Liabilities						
Account #	Name	Starting	Debits	Credits	Ending	
999-22200	OVERPAYMENTS/REFUNDS	166.00	723.00	557.00	0.00	
999-28310	UNDISTRIBUTED TAXES	0.00	1,178.00	1,178.00	0.00	
999-28311	TAXES PAID IN ADVANCE	2,145.00	0.00	0.00	2,145.00	
999-28650	OUTSTANDING WARRANTS	2,809,390.44	9,268,317.18	8,007,857.08	1,548,930.34	
999-29900	FEE/COMMISSION ACCOUNT	0.00	154,060.82	154,060.82	0.00	
101	GENERAL FUND	16,841,849.17	3,528,896.52	4,136,715.28	17,449,667.93	
113	JUVENILE SERVICES	921,309.16	158,066.89	124,596.06	887,838.33	
116	SOLID WASTE/SANITATION	545,077.90	101,633.96	102,306.09	545,750.03	
120	LOCAL PURPOSE TAX	1,507,107.05	379.77	37,977.22	1,544,704.50	
121	SPECIAL PURPOSE	701,442.67	802,520.06	836,070.85	734,993.46	
122	DRUG CONTROL	147,622.53	446.55	2,258.33	149,434.31	
128	CURRENT PROPERTY TAX	389,370.47	287,001.34	4,477.05	106,846.18	
131	HIGHWAY/PUBLIC WORKS	12,918,664.11	198,008.00	486,679.23	13,207,335.34	
141	GENERAL PURPOSE SCHOOL	18,951,542.17	7,571,887.85	8,802,435.34	20,182,089.66	
142	SCHOOL FEDERAL PROJECTS	732,023.43	974,895.03	1,288,277.42	1,045,405.82	
143	FOOD SERVICE	2,190,327.31	745,754.80	819,080.32	2,263,652.83	
151	GENERAL DEBT SERVICE	20,579,821.48	5,169,688.31	1,069,798.91	16,479,932.08	
171	GENERAL CAPITAL PROJECTS	33,956,709.72	1,638,433.70	374,122.06	32,692,398.08	
172	COMMUNITY DEV./INDUSTRIAL PARK	1,308,580.55	0.00	0.00	1,308,580.55	
177	EDUCATION CAPITAL PROJECTS	9,766,291.95	340,531.76	435,215.80	9,860,975.99	
265	SELF INSURANCE FUND	1,737,415.42	525,479.30	515,430.51	1,727,366.63	
266	OJI	975,000.00	0.00	0.00	975,000.00	
304	DISTRICT ATTORNEY GENERAL	5,132.23	10.20	1,019.34	6,141.37	
331	PENSION TRUST	1,024,559.00	27,968.34	28,287.82	1,024,878.48	
351	CITIES - SALES TAX	55,009.09	1,574,637.92	1,569,793.67	50,164.84	
352	CITY OF THREEWAY	95,514.90	105,498.31	25,536.78	15,553.37	
353	WATERSHED DISTRICT	55,973.29	0.00	0.00	55,973.29	

Liabilities						
Account #	Name	Starting	Debits	Credits	Ending	
359	COMMUNITY DEVELOPMENT - AGENCY	27,504.58	27,757.96	25,335.74	25,082.36	
360	ARBITRAGE REBATE	0.00	3,263.38	3,263.38	0.00	
999	TRUSTEE'S OFFICE	0.00	171,185.31	171,185.31	0.00	
		128,245,549.62	33,378,224.26	29,023,515.41	123,890,840.77	