

POLK COUNTY, FLORIDA

SPECIAL REVENUE GRANTS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
REVENUES				
Intergovernmental	\$ 39,581,331	\$ 39,581,331	\$ 23,470,460	\$ (16,110,871)
Charges for services	522,334	522,334	1,847,119	1,324,785
Fines and forfeitures	-	-	40	40
Miscellaneous	8,293,742	8,293,742	2,892,647	(5,401,095)
Total revenues	<u>48,397,407</u>	<u>48,397,407</u>	<u>28,210,266</u>	<u>(20,187,141)</u>
EXPENDITURES				
Current:				
General government	221,771	221,771	218,826	2,945
Public safety	1,410,009	1,410,009	537,818	872,191
Physical environment	6,741,995	6,741,995	1,526,840	5,215,155
Transportation	12,224,081	12,224,081	9,904,244	2,319,837
Economic environment	19,383,494	19,383,494	9,276,721	10,106,773
Human services	8,305,192	8,305,192	6,755,841	1,549,351
Culture and recreation	2,387,265	2,387,265	857,976	1,529,289
Total expenditures	<u>50,673,807</u>	<u>50,673,807</u>	<u>29,078,266</u>	<u>21,595,541</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,276,400)</u>	<u>(2,276,400)</u>	<u>(868,000)</u>	<u>1,408,400</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,276,400	2,276,400	887,984	(1,388,416)
Transfers (out)	-	-	(19,984)	(19,984)
Total other financing sources (uses)	<u>2,276,400</u>	<u>2,276,400</u>	<u>868,000</u>	<u>(1,408,400)</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCE, beginning of year	<u>5,256,643</u>	<u>5,256,643</u>	<u>-</u>	<u>(5,256,643)</u>
FUND BALANCE, end of year	<u>\$ 5,256,643</u>	<u>\$ 5,256,643</u>	<u>\$ -</u>	<u>\$ (5,256,643)</u>

See accompanying notes to financial statements.