

PUBLIC HEALTH FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2005
(IN THOUSANDS)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Licenses and permits	\$ 9,519	\$ 9,520	\$ 10,470	\$ 950
Intergovernmental revenues	130,210	134,809	125,096	(9,713)
Charges for services	14,432	13,575	13,810	235
Miscellaneous revenues	11,800	5,043	2,302	(2,741)
Transfers in	17,162	18,721	18,721	-
Sale of capital assets	-	-	3	3
Total revenues	<u>183,123</u>	<u>181,668</u>	<u>170,402</u>	<u>(11,266)</u>
EXPENDITURES				
Current:				
Mental and physical health	182,411	181,947	175,078	6,869
Debt service				
Principal	-	-	156	(156)
Interest and other debt service costs	-	-	32	(32)
Capital outlay	1,599	1,877	673	1,204
Transfers out	357	357	71	286
Total expenditures	<u>184,367</u>	<u>184,181</u>	<u>176,010</u>	<u>8,171</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (1,244)</u>	<u>\$ (2,513)</u>	(5,608)	<u>\$ (3,095)</u>
Adjustment from budgetary basis to GAAP basis			869 ^(a)	
Net change in fund balance			(4,739)	
Fund balance – January 1, 2005 (Restated)			14,441 ^(b)	
Fund balance – December 31, 2005			<u>\$ 9,702</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Adjustments to revenues	
Nonbudgeted proceeds from Emergency Medical Service – donations	\$ 90
Nonbudgeted capital lease revenue	184
Adjustments to expenditures	
Nonbudgeted capital lease expenditure	(184)
Encumbrances not included in GAAP basis expenditures	779
Adjustment from budgetary basis to GAAP basis	<u>\$ 869</u>

(b) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

The notes to the financial statements are an integral part of this statement.