

STATEMENT OF GENERAL FUND - FUND BALANCES

	2001 Actual	2002 Budget	2002 Projection	2003 Budget
GENERAL FUND				
TOTAL SOURCE OF FUNDS	214,094,180	200,627,250	204,791,690	206,244,400
TOTAL USE OF FUNDS	<u>(206,084,560)</u>	<u>(210,916,260)</u>	<u>(209,651,480)</u>	<u>(220,715,570)</u>
EXCESS SOURCES OVER (UNDER) USES	8,009,620	(10,289,010)	(4,859,790)	(14,471,170)
FUND BALANCE, JANUARY 1				
Reserves	578,650	667,450	667,450	667,450
Reserved for Subsequent Years	3,695,760	3,967,020	3,967,020	10,059,760
Designated for Subsequent Years' Debt Service	1,427,120	0	0	0
Designation of Gaming Revenues	1,840,130	4,794,150	4,794,150	3,779,110
Designated for Special Purposes	10,113,370	12,621,890	12,621,890	5,571,890
Designated for Solid Waste Collection & Disposal	8,753,360	8,259,060	8,259,060	7,462,540
Designated for Budget Stabilization	6,482,500	10,400,000	10,400,000	10,400,000
Undesignated	6,974,270	7,165,210	7,165,210	1,803,350
TOTAL BEGINNING FUND BALANCE	<u>39,865,160</u>	<u>47,874,780</u>	<u>47,874,780</u>	<u>39,744,100</u>
LESS: CURRENT YEAR SUPPLEMENTAL			0	
LESS: EXPENDITURES FROM CARRYOVER FUNDS			(7,050,000)	
PLUS: GAMING REVENUES IN EXCESS OF BUDGET			3,779,110	
PLUS: TRANSFER FROM INSURANCE RESERVE FUND				185,000
FUND BALANCE, DECEMBER 31				
Reserves	667,450	667,450	667,450	667,450
Reserved for Subsequent Years	3,967,020	0	10,059,760	0
Designated for Subsequent Years' Debt Service	0	0	0	0
Designation of Gaming Revenues	4,794,150	0	3,779,110	916,610
Designated for Special Purposes	12,621,890	12,591,400	5,571,890	5,571,890
Designated for Solid Waste Collection & Disposal	8,259,060	6,911,710	7,462,540	6,098,630
Designated for Budget Stabilization	10,400,000	10,400,000	10,400,000	10,400,000
Undesignated	7,165,210	7,015,210	1,803,350	1,803,350
TOTAL ENDING FUND BALANCE	<u>47,874,780</u>	<u>37,585,770</u>	<u>39,744,100</u>	<u>25,457,930</u>
INSURANCE RESERVE FUND				
FUND BALANCE, JANUARY 1				
Designated for Health & Dental Benefits	6,734,340	8,016,630	8,016,630	5,716,630
Designated for Claims & Judgments	15,855,840	16,361,240	16,361,240	12,511,240
TOTAL BEGINNING FUND BALANCE	<u>22,590,180</u>	<u>24,377,870</u>	<u>24,377,870</u>	<u>18,227,870</u>
Plus: General Fund Transfers	359,430	0	(4,000,000)	(185,000)
Adjust: Premiums Over (Under) Claims in Self- Insured Health & Dental Programs	820,290	0	(2,400,000)	(639,000)
Plus: Interest Earnings/Other	607,970	0	250,000	0
FUND BALANCE, DECEMBER 31				
Designated for Health & Dental Benefits *	8,016,630	8,016,630	5,716,630	5,077,630
Designated for Claims & Judgments	16,361,240	16,361,240	12,511,240	12,326,240
TOTAL ENDING FUND BALANCE	<u>24,377,870</u>	<u>24,377,870</u>	<u>18,227,870</u>	<u>17,403,870</u>

*Fund Balance needed for run-out claims in self-insured programs estimated at \$5,059,000.

Note: The City-Parish maintains a managerial fund entitled "Insurance Reserve Fund" to account for fund balance designations related to insurance matters. In the Comprehensive Annual Financial Report, this fund is combined with the General Fund.