

Transfers In (B)	Transfers Out (B)	Total Funds Available	Expenditures			Balance June 30, 1988
			Interest	Redemption	Total	
.....	196,710	5,503	.....	.....	.....	5,503
.....	7,372	206	.....	.....	.....	206
.....	3,931	111	.....	.....	.....	111
.....	7,871	221	.....	.....	.....	221
.....	5,897	165	.....	.....	.....	165
.....	2,461	69	.....	.....	.....	69
.....	2,457	69	.....	.....	.....	69
.....	1,477	42	.....	.....	.....	42
.....	983	28	.....	.....	.....	28
.....	14,769	412	.....	.....	.....	412
.....	985	26	.....	.....	.....	26
.....	4,431	123	.....	.....	.....	123
.....	.....	17,339	.....	.....	.....	17,339
.....	.....	(2,475,000)	.....	.....	.....	(2,475,000)
.....	.....	1,287,258	.....	.....	.....	1,287,258
.....	3,295,759	(3,295,759)	.....	.....	.....	(3,295,759)
74,314	4,869,715	447,903,658	144,508,768	240,835,000	385,343,768	62,559,890
3,295,759	.....	5,705,007	.....	.....	.....	5,705,007
.....	.....	89,444	.....	.....	.....	89,444
.....	.....	28,086	.....	.....	.....	28,086
3,295,759	.....	5,822,537	.....	.....	.....	5,822,537
\$3,370,073	\$4,869,715	\$474,095,559	\$147,044,589	\$244,455,000	\$391,499,589	\$82,595,970

EXHIBIT D-2

Note: Reconciliation from Accrual to Cash

Accrual Balance from above	\$82,595,970
Less: Notes and Loans Receivable	(73,680,034)
Taxes Receivable	(3,358,653)
Accounts Receivable	(71,685)
Add: Deferred Property Taxes	2,475,000
Allowance for Loans to Governmental Fund	1,073,617
Allowance for Doubtful Accounts	104,510
Rounding	59
Debt Service Fund Available Fund Cash	<u>\$9,138,784</u>