

## Non-Major Governmental Funds

### Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

#### CITY STREET AND ARTERIAL FUNDS

The Public Works Street Department is responsible for evaluating, maintaining and repairing all roadways, traffic control devices, drainage systems, sidewalks and roadsides along with maintaining and improving designated arterial streets. The Division is also responsible for street cleaning, snow and ice removal, and removing road debris from traffic lanes. The City Street and Arterial Street Funds receive funds from property and sales tax revenues as well as motor vehicle fuel taxes.

#### PARK FUNDS

The Parks Department is responsible for the maintenance of park grounds, rights of way, street trees, open space and the grounds surrounding city buildings and structures. The Parks Department also runs recreational programs which are revenue generating. The Park funds also receive monies from grants, property and sales tax revenues, as well as miscellaneous leases and facility rentals. Park Funds are as follows; Park, Little Mountain Improvement, and Parks Capital Reserve.

#### LIBRARY FUND

The Library Department operates the City's large collection of books and provides access to the internet. The Library also sponsors programs. The Library Board manages the Library budget as provided by state statute. The Library receives a portion of property and sales tax revenues, charges for services and fines and forfeitures.

#### PATHS & TRAILS FUND

The Parks Department is responsible for the development and maintenance of paths and trails within the City. The Paths & Trails Fund accumulates funds from Motor Vehicle Fuel Tax revenues.

#### TOURISM PROMOTION FUND

The Tourism Promotion Fund accounts for expenditures of the hotel/motel tax collections authorized by state statute. Tourism Promotion provides financial support for advertising to organizations sponsoring events and venues.

#### LINCOLN COMMERCIAL BLOCK FUND

The Lincoln Commercial Block Fund owns and leases space in the historic Lincoln Theatre and provides for capital improvements to that building. The primary revenue source is facility rental fees.

#### CRIMINAL JUSTICE FUNDS

The Criminal Prevention Fund accounts for public donations to support the police department's crime prevention programs. The Criminal Justice Assistance Fund accounts for monies distributed by the state general fund to support local law enforcement.

#### OTHER SPECIAL REVENUE FUNDS

The Government Access Fund accounts for cable franchise revenues, equal to \$1 per month per cable subscriber that is used for the purchase of capital equipment necessary to operate a Public Education Government cable access channel.

The Fiber Optics Fund accounts for the collection of receipts associated with the City's fiber optic system and related expenditures for maintenance, operation and repairs.

The Critical Areas Enhancement Fund accounts for the collection of receipts associated with the Council adopted Critical Areas Enhancement Program and program related expenditures.

### Debt Service Funds

Debt service funds account for the accumulation of resources for the payment of general obligation and special assessment debts.

#### GENERAL OBLIGATION BOND FUND

The General Obligation Bond Fund includes the UTGO Bond 1998 Fund. The UTGO Bond 1998 Fund accumulates property taxes for the payment of principal and interest on voted general obligation bonds for the construction of the Public Safety Facility and refunded portion of UTGO Bond 1994.

#### LIMITED GENERAL OBLIGATION BOND FUND

The LTGO Bond 1998 Fund accumulates monies transferred from Real Estate Excise Fund for payment of principal and interest on

councilmanic bonds issued to finance a portion of the Public Safety Facility.

#### LOCAL IMPROVEMENT DISTRICT (LID) BOND FUNDS

The LID Bond Funds includes the LID #232 Bond Fund. This Bond Fund accumulates monies received from annual assessments of affected property owners for the payment of bonds sold to finance street, gutter, signal and sidewalk improvements as well as stormwater and sanitary sewer improvements.

### Capital Projects Funds

Capital projects funds account for resources set aside to acquire or construct major capital projects except those financed by proprietary funds. Capital projects that span more than one year have separately established funds in which the budgets are project-length and do not lapse at the end of the fiscal year.

#### REET I – CAPITAL IMPROVEMENT FUND

REET I Capital Improvement Fund accounts for funds received from the real estate excise tax proceeds that have been dedicated to capital improvements.

#### REET II - STREETS FUND

REET II Streets Fund accounts for funds received from the real estate excise tax proceeds that have been dedicated to street improvements.

#### IMPACT FEES FUNDS

Park Impact Fee Fund, Fire Impact Fee Fund, and Transportation Impact Fee Fund compose the Impact Fees Funds. These Funds account for monies collected from new construction to be used for capital improvements to the departments the funds are named for.

#### DOWNTOWN AND WATERFRONT AREA FUND

Downtown and Waterfront Area Fund accounts for monies collected and expended for capital expenditures on planned improvements, including downtown flood protection, a parking facility, a riverfront promenade and other improvements.

#### PARK/ OTHER IMPROVEMENT FUNDS

The Park/ Other Improvement Funds accounts for monies received and expended on parks and other capital improvements. The Kiwanis Park Development Fund accounts for monies received and expended on the Kiwanis Park at 18<sup>th</sup> Street.

COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL FUNDS  
December 31, 2008

	Special Revenue Funds			
	Street & Arterial Funds	Park Funds	Library Fund	Paths & Trails Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 106,047	\$ 230,701	\$ 41,356	\$ 44,715
Cash with fiscal agent	-	-	-	-
Investments	171,720	414,149	101,012	50,506
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	115,129	-
Interest	1,972	2,314	103	482
Special assessments	-	-	-	-
Due from other governments	44,000	2,531	-	-
Total Assets	\$ 323,739	\$ 649,695	\$ 257,600	\$ 95,703
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 65,132	\$ 14,947	\$ 18,074	\$ 142
Matured bonds payable	-	-	-	-
Deferred revenues	-	-	115,129	-
Total Liabilities	65,132	14,947	133,203	142
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Debt service	-	-	-	-
Unreserved	258,607	634,748	124,397	95,561
Total Fund Balances	258,607	634,748	124,397	95,561
Total Liabilities and Fund Balances	\$ 323,739	\$ 649,695	\$ 257,600	\$ 95,703

COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL FUNDS  
December 31, 2008

Special Revenue Funds					Debt Service Funds
Tourism Promotion Fund	Lincoln Commercial Fund	Criminal Justice Funds	Other Special Revenue Funds	Total	General Obligation Bond Fund
\$ 118,553	\$ 262,052	\$ 49,295	\$ 220,533	\$ 1,073,252	\$ 11,973
-	-	-	-	-	-
202,024	-	-	141,416	1,080,827	-
-	-	-	-	-	12,060
-	-	-	-	115,129	-
1,242	-	-	947	7,060	-
-	-	-	-	-	-
-	-	-	-	46,531	-
<u>\$ 321,819</u>	<u>\$ 262,052</u>	<u>\$ 49,295</u>	<u>\$ 362,896</u>	<u>\$ 2,322,799</u>	<u>\$ 24,033</u>
\$ 10,514	\$ 673	\$ 379	\$ 7,967	\$ 117,828	\$ -
-	-	-	-	-	-
-	-	-	-	115,129	12,060
<u>10,514</u>	<u>673</u>	<u>379</u>	<u>7,967</u>	<u>232,957</u>	<u>12,060</u>
-	-	-	-	-	11,973
<u>311,305</u>	<u>261,379</u>	<u>48,916</u>	<u>354,929</u>	<u>2,089,842</u>	<u>-</u>
<u>311,305</u>	<u>261,379</u>	<u>48,916</u>	<u>354,929</u>	<u>2,089,842</u>	<u>11,973</u>
<u>\$ 321,819</u>	<u>\$ 262,052</u>	<u>\$ 49,295</u>	<u>\$ 362,896</u>	<u>\$ 2,322,799</u>	<u>\$ 24,033</u>

COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL FUNDS  
December 31, 2008

	Debt Service Funds			Cap Proj Funds
	Limited Gen Oblig Bond Fund	LID Bond Funds	Total	REET I - Cap Impr Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 484	\$ 132,763	\$ 145,220	\$ 157,697
Cash with fiscal agent	-	25,000	25,000	-
Investments	-	-	-	282,833
Receivables:				
Taxes	-	-	12,060	-
Accounts	-	-	-	-
Interest	-	-	-	2,554
Special assessments	-	49,716	49,716	-
Due from other governments	-	-	-	-
<b>Total Assets</b>	<b>\$ 484</b>	<b>\$ 207,479</b>	<b>\$ 231,996</b>	<b>\$ 443,084</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 52,651
Matured bonds payable	-	25,000	25,000	-
Deferred revenues	-	49,716	61,776	-
<b>Total Liabilities</b>	<b>-</b>	<b>74,716</b>	<b>86,776</b>	<b>52,651</b>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Debt service	484	132,763	145,220	-
Unreserved	-	-	-	390,433
<b>Total Fund Balances</b>	<b>484</b>	<b>132,763</b>	<b>145,220</b>	<b>390,433</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 484</b>	<b>\$ 207,479</b>	<b>\$ 231,996</b>	<b>\$ 443,084</b>

COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL FUNDS  
December 31, 2008

Capital Project Funds					Total
REET II - Streets Fund	Impact Fees Funds	Downtown & Waterfront Fund	Park/Other Improvement Funds	Total	Other Government Funds
\$ 109,005	\$ 269,141	\$ 156,356	\$ 59,731	\$ 751,930	\$ 1,970,402
-	-	-	-	-	25,000
161,619	424,250	272,732	-	1,141,434	2,222,261
-	-	-	-	-	12,060
-	-	-	-	-	115,129
2,453	3,352	3,569	-	11,928	18,988
-	-	-	-	-	49,716
-	-	236,270	-	236,270	282,801
<u>\$ 273,077</u>	<u>\$ 696,743</u>	<u>\$ 668,927</u>	<u>\$ 59,731</u>	<u>\$ 2,141,562</u>	<u>\$ 4,696,357</u>
\$ 547	\$ 19,192	\$ 176,768	\$ -	249,158	\$ 366,986
-	-	-	-	-	25,000
-	-	-	-	-	176,905
<u>547</u>	<u>19,192</u>	<u>176,768</u>	<u>-</u>	<u>249,158</u>	<u>568,891</u>
-	-	-	-	-	145,220
<u>272,530</u>	<u>677,551</u>	<u>492,159</u>	<u>59,731</u>	<u>1,892,404</u>	<u>3,982,246</u>
<u>272,530</u>	<u>677,551</u>	<u>492,159</u>	<u>59,731</u>	<u>1,892,404</u>	<u>4,127,466</u>
<u>\$ 273,077</u>	<u>\$ 696,743</u>	<u>\$ 668,927</u>	<u>\$ 59,731</u>	<u>\$ 2,141,562</u>	<u>\$ 4,696,357</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2008

	Special Revenue Funds			
	Street & Arterial Funds	Park Funds	Library Fund	Paths & Trails Fund
<b>REVENUES</b>				
Taxes	\$ 883,630	\$ 1,249,270	\$ 1,096,920	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	722,507	2,531	17,779	3,365
Charge for services	297,041	217,670	27,621	-
Fines and forfeitures	-	-	34,332	-
Investment income	10,910	15,942	832	3,665
Other revenue	1,213	300,927	4,527	-
Total Revenues	<u>1,915,301</u>	<u>1,786,340</u>	<u>1,182,011</u>	<u>7,030</u>
<b>EXPENDITURES</b>				
Current:				
Security of persons and property	-	201,339	-	-
Physical environment	-	-	-	-
Transportation	1,653,848	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	1,433,352	1,048,513	-
Capital outlay	136,239	285,839	132,261	29,364
Debt service:				
Principal retirement	-	100,000	-	-
Interest	-	-	-	-
Total Expenditures	<u>1,790,087</u>	<u>2,020,530</u>	<u>1,180,774</u>	<u>29,364</u>
Excess (deficiency) of revenues over (under) expenditures	<u>125,214</u>	<u>(234,190)</u>	<u>1,237</u>	<u>(22,334)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	53,845	85,000	-	-
Transfers out	(571,000)	(100,000)	-	-
Insurance recovery	-	126,153	-	-
Contractual debt issued	-	-	-	-
Total other financing sources (uses)	<u>(517,155)</u>	<u>111,153</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(391,941)	(123,037)	1,237	(22,334)
Fund Balances - January 1	<u>650,548</u>	<u>757,785</u>	<u>123,160</u>	<u>117,895</u>
Fund Balances - December 31	<u>\$ 258,607</u>	<u>\$ 634,748</u>	<u>\$ 124,397</u>	<u>\$ 95,561</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2008

Special Revenue Funds					Debt Service Funds
Tourism Promotion Fund	Lincoln Commercial Fund	Criminal Justice Funds	Other Special Revenue Funds	Total	General Obligation Bond Fund
\$ 218,561	\$ -	\$ -	\$ -	\$ 3,448,381	\$ 506,116
-	-	-	68,220	68,220	-
-	-	154,466	-	900,648	-
-	-	-	44,588	586,920	-
-	-	-	-	34,332	-
9,714	-	-	8,149	49,212	-
6,000	73,303	110	-	386,080	-
<u>234,275</u>	<u>73,303</u>	<u>154,576</u>	<u>120,957</u>	<u>5,473,793</u>	<u>506,116</u>
-	-	7,320	-	208,659	-
-	13,586	-	25,380	38,966	-
-	-	-	-	1,653,848	-
165,820	-	-	855	166,675	-
-	-	-	-	2,481,865	-
32,357	59,626	-	66,423	742,109	-
-	-	-	-	100,000	335,000
-	-	-	-	-	174,681
<u>198,177</u>	<u>73,212</u>	<u>7,320</u>	<u>92,658</u>	<u>5,392,122</u>	<u>509,681</u>
<u>36,098</u>	<u>91</u>	<u>147,256</u>	<u>28,299</u>	<u>81,671</u>	<u>(3,565)</u>
-	-	-	-	138,845	-
-	-	(192,900)	-	(863,900)	-
-	-	-	-	126,153	-
<u>22,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,037</u>	<u>-</u>
<u>22,037</u>	<u>-</u>	<u>(192,900)</u>	<u>-</u>	<u>(576,865)</u>	<u>-</u>
58,135	91	(45,644)	28,299	(495,194)	(3,565)
<u>253,170</u>	<u>261,288</u>	<u>94,560</u>	<u>326,630</u>	<u>2,585,036</u>	<u>15,538</u>
<u>\$ 311,305</u>	<u>\$ 261,379</u>	<u>\$ 48,916</u>	<u>\$ 354,929</u>	<u>\$ 2,089,842</u>	<u>\$ 11,973</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2008

	Debt Service Funds			Cap Proj Funds
	Limited Gen. Oblig. Bond Fund	LID Bond Funds	Total	REET I - Cap Impr Fund
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 506,116	\$ 485,750
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charge for services	-	-	-	15
Fines and forfeitures	-	-	-	-
Investment income	-	6,403	6,403	17,541
Other revenue	-	57,007	57,007	2,800
Total Revenues	<u>-</u>	<u>63,410</u>	<u>569,526</u>	<u>506,106</u>
<b>EXPENDITURES</b>				
Current:				
Security of persons and property	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	454,339
Debt service				
Principal retirement	75,000	135,000	545,000	171,000
Interest	47,366	8,116	230,163	28,583
Total Expenditures	<u>122,366</u>	<u>143,116</u>	<u>775,163</u>	<u>653,922</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(122,366)</u>	<u>(79,706)</u>	<u>(205,637)</u>	<u>(147,816)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	122,063	-	122,063	450,000
Transfers out	-	-	-	(522,063)
Insurance recovery	-	-	-	-
Contractual debt issued	-	-	-	-
Total other financing sources (uses)	<u>122,063</u>	<u>-</u>	<u>122,063</u>	<u>(72,063)</u>
Net change in fund balance	(303)	(79,706)	(83,574)	(219,879)
Fund Balances - January 1	<u>787</u>	<u>212,469</u>	<u>228,794</u>	<u>610,312</u>
Fund Balances - December 31	<u>\$ 484</u>	<u>\$ 132,763</u>	<u>\$ 145,220</u>	<u>\$ 390,433</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2008

Capital Projects Funds					Total
REET II - Streets Fund	Impact Fees Funds	Downtown & Waterfront Fund	Park/Other Improvement Funds	Total	Other Government Funds
\$ 485,750	\$ -	\$ -	\$ -	\$ 971,500	\$ 4,925,997
-	-	-	-	-	68,220
-	-	1,073,431	-	1,073,431	1,974,079
-	307,870	-	-	307,885	894,805
-	-	-	-	-	34,332
13,241	24,223	27,641	-	82,646	138,261
3,500	23,600	8,732	29,000	67,632	510,719
<u>502,491</u>	<u>355,693</u>	<u>1,109,804</u>	<u>29,000</u>	<u>2,503,094</u>	<u>8,546,413</u>
-	-	-	-	-	208,659
-	-	-	-	-	38,966
22,398	19,931	-	-	42,329	1,696,177
-	-	121,332	-	121,332	288,007
-	19,116	-	-	19,116	2,500,981
519,076	130,102	2,120,720	295,981	3,520,218	4,262,327
-	-	-	-	171,000	816,000
-	-	-	-	28,583	258,746
<u>541,474</u>	<u>169,149</u>	<u>2,242,052</u>	<u>295,981</u>	<u>3,902,578</u>	<u>10,069,863</u>
<u>(38,983)</u>	<u>186,544</u>	<u>(1,132,248)</u>	<u>(266,981)</u>	<u>(1,399,484)</u>	<u>(1,523,450)</u>
250,000	-	500,000	100,000	1,300,000	1,560,908
(437,000)	(180,000)	-	-	(1,139,063)	(2,002,963)
-	-	-	-	-	126,153
-	-	-	-	-	22,037
<u>(187,000)</u>	<u>(180,000)</u>	<u>500,000</u>	<u>100,000</u>	<u>160,937</u>	<u>(293,865)</u>
(225,983)	6,544	(632,248)	(166,981)	(1,238,547)	(1,817,315)
498,513	671,007	1,124,407	226,712	3,130,951	5,944,781
<u>\$ 272,530</u>	<u>\$ 677,551</u>	<u>\$ 492,159</u>	<u>\$ 59,731</u>	<u>\$ 1,892,404</u>	<u>\$ 4,127,466</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
STREET AND ARTERIAL SPECIAL REVENUE FUNDS  
For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 883,630	\$ 883,630	\$ 883,630	\$ -
Intergovernmental revenues	1,052,600	1,052,600	722,507	(330,093)
Charge for services	297,192	297,192	297,041	(151)
Investment income	16,000	16,000	10,910	(5,090)
Other revenue	4,000	4,000	1,213	(2,787)
Total Revenues	<u>2,253,422</u>	<u>2,253,422</u>	<u>1,915,301</u>	<u>(338,121)</u>
<b>EXPENDITURES</b>				
Current:				
Transportation	1,608,956	1,646,956	1,653,848	(6,892)
Capital outlay	543,500	578,500	136,239	442,261
Total Expenditures	<u>2,152,456</u>	<u>2,225,456</u>	<u>1,790,087</u>	<u>435,369</u>
Excess (deficiency) of revenues over (under) expenditures	<u>100,966</u>	<u>27,966</u>	<u>125,214</u>	<u>97,248</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	153,845	153,845	53,845	(100,000)
Transfers out	(571,000)	(571,000)	(571,000)	-
Total other financing sources (uses)	<u>(417,155)</u>	<u>(417,155)</u>	<u>(517,155)</u>	<u>(100,000)</u>
Net change in fund balances	(316,189)	(389,189)	(391,941)	(2,752)
Fund Balances - January 1	<u>650,548</u>	<u>650,548</u>	<u>650,548</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 334,359</u>	<u>\$ 261,359</u>	<u>\$ 258,607</u>	<u>\$ (2,752)</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
PARK SPECIAL REVENUE FUNDS  
For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 1,249,270	\$ 1,249,270	\$ 1,249,270	\$ -
Intergovernmental revenues	-	-	2,531	2,531
Charge for services	235,537	235,537	217,670	(17,867)
Investment income	27,155	27,155	15,942	(11,213)
Other revenue	334,220	334,220	300,927	(33,293)
Total Revenues	<u>1,846,182</u>	<u>1,846,182</u>	<u>1,786,340</u>	<u>(59,842)</u>
<b>EXPENDITURES</b>				
Current:				
Security of persons and property	199,893	199,893	201,339	(1,446)
Culture and recreation	1,613,961	1,613,961	1,433,352	180,609
Capital outlay	211,000	362,451	285,839	76,612
Debt service				
Principal	100,000	100,000	100,000	-
Total Expenditures	<u>2,124,854</u>	<u>2,276,305</u>	<u>2,020,530</u>	<u>255,775</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(278,672)</u>	<u>(430,123)</u>	<u>(234,190)</u>	<u>195,933</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	60,000	85,000	85,000	-
Transfers out	(100,000)	(100,000)	(100,000)	-
Insurance proceeds	-	126,451	126,153	(298)
Total other financing sources (uses)	<u>(40,000)</u>	<u>111,451</u>	<u>111,153</u>	<u>(298)</u>
Net change in fund balances	(318,672)	(318,672)	(123,037)	195,635
Fund Balances - January 1	<u>757,785</u>	<u>757,785</u>	<u>757,785</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 439,113</u>	<u>\$ 439,113</u>	<u>\$ 634,748</u>	<u>\$ 195,635</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
LIBRARY SPECIAL REVENUE FUND  
For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 1,096,920	\$ 1,096,920	\$ 1,096,920	\$ -
Intergovernmental revenues	18,000	18,000	17,779	(221)
Charge for services	30,500	30,500	27,621	(2,879)
Fines and forfeitures	39,500	39,500	34,332	(5,168)
Investment income	3,000	3,000	832	(2,168)
Other revenue	5,000	5,000	4,527	(473)
Total Revenues	<u>1,192,920</u>	<u>1,192,920</u>	<u>1,182,011</u>	<u>(10,909)</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	1,097,363	1,097,363	1,048,513	48,850
Capital outlay	141,300	141,300	132,261	9,039
Total Expenditures	<u>1,238,663</u>	<u>1,238,663</u>	<u>1,180,774</u>	<u>57,889</u>
Excess (deficiency) of revenues over (under) expenditures	(45,743)	(45,743)	1,237	46,980
Fund Balances - January 1	<u>123,160</u>	<u>123,160</u>	<u>123,160</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 77,417</u>	<u>\$ 77,417</u>	<u>\$ 124,397</u>	<u>\$ 46,980</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 PATHS AND TRAILS SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental revenues	\$ 3,613	\$ 3,613	\$ 3,365	\$ (248)
Investment income	2,000	2,000	3,665	1,665
Total Revenues	<u>5,613</u>	<u>5,613</u>	<u>7,030</u>	<u>1,417</u>
<b>EXPENDITURES</b>				
Capital outlay	114,000	114,000	29,364	84,636
Total Expenditures	<u>114,000</u>	<u>114,000</u>	<u>29,364</u>	<u>84,636</u>
Excess (deficiency) of revenues over (under) expenditures	(108,387)	(108,387)	(22,334)	86,053
Fund Balances - January 1	<u>117,895</u>	<u>117,895</u>	<u>117,895</u>	-
Fund Balances - December 31	<u><u>\$ 9,508</u></u>	<u><u>\$ 9,508</u></u>	<u><u>\$ 95,561</u></u>	<u><u>\$ 86,053</u></u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 TOURISM PROMOTION SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 220,000	\$ 220,000	\$ 218,561	\$ (1,439)
Investment income	-	-	9,714	9,714
Other revenue	-	-	6,000	6,000
Total Revenues	<u>220,000</u>	<u>220,000</u>	<u>234,275</u>	<u>14,275</u>
<b>EXPENDITURES</b>				
Current:				
Economic environment	220,000	220,000	165,820	54,180
Capital outlay	-	-	32,357	(32,357)
Total Expenditures	<u>220,000</u>	<u>220,000</u>	<u>198,177</u>	<u>21,823</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	36,098	36,098
<b>OTHER FINANCING SOURCES (USES)</b>				
Contractual debt issued	-	-	22,037	22,037
Net change in fund balances	-	-	58,135	58,135
Fund Balances - January 1	<u>253,170</u>	<u>253,170</u>	<u>253,170</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 253,170</u>	<u>\$ 253,170</u>	<u>\$ 311,305</u>	<u>\$ 58,135</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 LINCOLN COMMERCIAL BLOCK SPECIAL REVENUE FUND  
 For the Year Ended December 31, 2008

	<u>Original Budget 2008</u>	<u>Final Budget 2008</u>	<u>Actual 2008</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Other revenue	\$ 75,000	75,000	\$ 73,303	\$ (1,697)
Total Revenues	<u>75,000</u>	<u>75,000</u>	<u>73,303</u>	<u>(1,697)</u>
<b>EXPENDITURES</b>				
Current:				
Physical environment	45,000	45,000	13,586	31,414
Capital outlay	<u>30,000</u>	<u>80,000</u>	<u>59,626</u>	<u>20,374</u>
Total Expenditures	<u>75,000</u>	<u>125,000</u>	<u>73,212</u>	<u>51,788</u>
Excess (deficiency) of revenues over (under) expenditures	-	(50,000)	91	50,091
Fund Balances - January 1	<u>261,288</u>	<u>261,288</u>	<u>261,288</u>	-
Fund Balances - December 31	<u>\$ 261,288</u>	<u>\$ 211,288</u>	<u>\$ 261,379</u>	<u>\$ 50,091</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
CRIMINAL JUSTICE SPECIAL REVENUE FUNDS  
For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental revenues	\$ 143,800	\$ 143,800	\$ 154,466	\$ 10,666
Other revenue	2,000	2,000	110	(1,890)
Total Revenues	<u>145,800</u>	<u>145,800</u>	<u>154,576</u>	<u>8,776</u>
<b>EXPENDITURES</b>				
Current:				
Security of persons and property	15,050	15,050	7,320	7,730
Total Expenditures	<u>15,050</u>	<u>15,050</u>	<u>7,320</u>	<u>7,730</u>
Excess (deficiency) of revenues over (under) expenditures	<u>130,750</u>	<u>130,750</u>	<u>147,256</u>	<u>16,506</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(192,900)	(192,900)	(192,900)	-
Total other financing sources (uses)	<u>(192,900)</u>	<u>(192,900)</u>	<u>(192,900)</u>	<u>-</u>
Net change in fund balances	(62,150)	(62,150)	(45,644)	16,506
Fund Balances - January 1	<u>94,560</u>	<u>94,560</u>	<u>94,560</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 32,410</u>	<u>\$ 32,410</u>	<u>\$ 48,916</u>	<u>\$ 16,506</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 OTHER SPECIAL REVENUE FUNDS  
 For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Licenses and permits	\$ 60,800	\$ 60,800	\$ 68,220	\$ 7,420
Charge for services	180,000	180,000	44,588	(135,412)
Investment income	-	-	8,149	8,149
Total Revenues	<u>240,800</u>	<u>240,800</u>	<u>120,957</u>	<u>(119,843)</u>
<b>EXPENDITURES</b>				
Current:				
Physical environment	50,000	50,000	25,380	24,620
Economic environment	800	800	855	(55)
Capital outlay	190,000	190,000	66,423	123,577
Total Expenditures	<u>240,800</u>	<u>240,800</u>	<u>92,658</u>	<u>148,142</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	28,299	28,299
Fund Balances - January 1	<u>326,630</u>	<u>326,630</u>	<u>326,630</u>	-
Fund Balances - December 31	<u>\$ 326,630</u>	<u>\$ 326,630</u>	<u>\$ 354,929</u>	<u>\$ 28,299</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 GENERAL OBLIGATION BOND DEBT SERVICE FUND  
 For the Year Ended December 31, 2008

	<u>Original Budget 2008</u>	<u>Final Budget 2008</u>	<u>Actual 2008</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Taxes	\$ 506,000	\$ 506,000	\$ 506,116	\$ 116
Total Revenues	<u>506,000</u>	<u>506,000</u>	<u>506,116</u>	<u>116</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	335,000	335,000	335,000	-
Interest and debt issue costs	<u>174,878</u>	<u>174,878</u>	<u>174,681</u>	<u>197</u>
Total Expenditures	<u>509,878</u>	<u>509,878</u>	<u>509,681</u>	<u>197</u>
Excess (deficiency) of revenues over (under) expenditures	(3,878)	(3,878)	(3,565)	313
Fund Balances - January 1	<u>15,538</u>	<u>15,538</u>	<u>15,538</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 11,660</u>	<u>\$ 11,660</u>	<u>\$ 11,973</u>	<u>\$ 313</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 LIMITED GENERAL OBLIGATION BOND DEBT SERVICE FUND  
 For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
EXPENDITURES				
Debt service:				
Principal	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Interest and debt issue costs	<u>47,563</u>	<u>47,563</u>	<u>47,366</u>	<u>197</u>
Total Expenditures	<u>122,563</u>	<u>122,563</u>	<u>122,366</u>	<u>197</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(122,563)</u>	<u>(122,563)</u>	<u>(122,366)</u>	<u>197</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>122,063</u>	<u>122,063</u>	<u>122,063</u>	<u>-</u>
Total other financing sources (uses)	<u>122,063</u>	<u>122,063</u>	<u>122,063</u>	<u>-</u>
Net change in fund balances	(500)	(500)	(303)	197
Fund Balances - January 1	<u>787</u>	<u>787</u>	<u>787</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ 484</u>	<u>\$ 197</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 REAL ESTATE EXCISE TAX I - CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND  
 For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 500,000	\$ 500,000	\$ 485,750	\$ (14,250)
Charge for services	-	-	15	15
Investment income	20,000	20,000	17,541	(2,459)
Other revenue	-	-	2,800	2,800
Total Revenues	<u>520,000</u>	<u>520,000</u>	<u>506,106</u>	<u>(13,894)</u>
<b>EXPENDITURES</b>				
Current:				
Capital outlay	1,350,000	1,350,000	454,339	895,661
Debt service:				
Principal	171,000	171,000	171,000	-
Interest and debt issue costs	28,583	28,583	28,583	-
Total Expenditures	<u>1,549,583</u>	<u>1,549,583</u>	<u>653,922</u>	<u>895,661</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,029,583)</u>	<u>(1,029,583)</u>	<u>(147,816)</u>	<u>881,767</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,300,000	1,300,000	450,000	(850,000)
Transfers out	<u>(522,063)</u>	<u>(522,063)</u>	<u>(522,063)</u>	<u>-</u>
Total other financing sources (uses)	<u>777,937</u>	<u>777,937</u>	<u>(72,063)</u>	<u>(850,000)</u>
Net change in fund balances	(251,646)	(251,646)	(219,879)	31,767
Fund Balances - January 1	<u>610,312</u>	<u>610,312</u>	<u>610,312</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 358,666</u>	<u>\$ 358,666</u>	<u>\$ 390,433</u>	<u>\$ 31,767</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 REAL ESTATE EXCISE TAX II - STREETS CAPITAL PROJECTS FUND  
 For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 500,000	\$ 500,000	\$ 485,750	\$ (14,250)
Investment income	18,000	18,000	13,241	(4,759)
Other revenue	-	-	3,500	3,500
Total Revenues	<u>518,000</u>	<u>518,000</u>	<u>502,491</u>	<u>(15,509)</u>
<b>EXPENDITURES</b>				
Current:				
Transportation	20,000	20,000	22,398	(2,398)
Capital outlay	505,000	505,000	519,076	(14,076)
Total Expenditures	<u>525,000</u>	<u>525,000</u>	<u>541,474</u>	<u>(16,474)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,000)</u>	<u>(7,000)</u>	<u>(38,983)</u>	<u>(31,983)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	250,000	250,000	250,000	-
Transfers out	(537,000)	(537,000)	(437,000)	100,000
Total other financing sources (uses)	<u>(287,000)</u>	<u>(287,000)</u>	<u>(187,000)</u>	<u>100,000</u>
Net change in fund balances	(294,000)	(294,000)	(225,983)	68,017
Fund Balances - January 1	<u>498,513</u>	<u>498,513</u>	<u>498,513</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 204,513</u>	<u>\$ 204,513</u>	<u>\$ 272,530</u>	<u>\$ 68,017</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
IMPACT FEES CAPITAL PROJECTS FUNDS  
For the Year Ended December 31, 2008

	Original Budget 2008	Final Budget 2008	Actual 2008	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charge for services	\$ 160,000	\$ 160,000	\$ 307,870	\$ 147,870
Investment income	20,400	20,400	24,223	3,823
Other revenue	22,000	22,000	23,600	1,600
Total Revenues	<u>202,400</u>	<u>202,400</u>	<u>355,693</u>	<u>153,293</u>
<b>EXPENDITURES</b>				
Current:				
Transportation	20,000	20,000	19,931	69
Culture and recreation	40,000	40,000	19,116	20,884
Capital outlay	248,950	248,950	130,102	118,848
Total Expenditures	<u>308,950</u>	<u>308,950</u>	<u>169,149</u>	<u>139,801</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(106,550)</u>	<u>(106,550)</u>	<u>186,544</u>	<u>293,094</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(180,000)</u>	<u>(180,000)</u>	<u>(180,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(180,000)</u>	<u>(180,000)</u>	<u>(180,000)</u>	<u>-</u>
Net change in fund balances	(286,550)	(286,550)	6,544	293,094
Fund Balances - January 1	<u>671,007</u>	<u>671,007</u>	<u>671,007</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 384,457</u>	<u>\$ 384,457</u>	<u>\$ 677,551</u>	<u>\$ 293,094</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
DOWNTOWN AND WATERFRONT AREA CAPITAL PROJECTS FUND  
From Inception and for the Year Ended December 31, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental revenues	\$ 749,241	\$ 1,073,431	\$ 1,822,672	\$ 2,254,983
Investment income	8,027	27,641	35,668	-
Other revenue	1,000,000	8,732	1,008,732	1,000,000
Total Revenues	<u>1,757,268</u>	<u>1,109,804</u>	<u>2,867,072</u>	<u>3,254,983</u>
<b>EXPENDITURES</b>				
Current:				
Economic environment	509,251	121,332	630,583	892,000
Capital outlay:				
Structures	700,622	2,120,720	2,821,342	4,339,995
Total Expenditures	<u>1,209,873</u>	<u>2,242,052</u>	<u>3,451,925</u>	<u>5,231,995</u>
Excess (deficiency) of revenues over (under) expenditures	<u>547,395</u>	<u>(1,132,248)</u>	<u>(584,853)</u>	<u>(1,977,012)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	577,012	500,000	1,077,012	1,977,012
Total other financing sources (uses)	<u>577,012</u>	<u>500,000</u>	<u>1,077,012</u>	<u>1,977,012</u>
Net change in fund balances	1,124,407	(632,248)	492,159	-
Fund Balances - Beginning	-	1,124,407	-	-
Fund Balances - Ending	<u>\$ 1,124,407</u>	<u>\$ 492,159</u>	<u>\$ 492,159</u>	<u>\$ -</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 PARK/OTHER IMPROVEMENT CAPITAL PROJECTS FUNDS  
 From Inception and for the Year Ended December 31, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental revenues	\$ 300,000	\$	\$ 300,000	\$ 300,000
Charge for services	1,640		1,640	-
Investment income	14,732		14,732	-
Other revenue	289,200	29,000	318,200	315,000
Total Revenues	<u>605,572</u>	<u>29,000</u>	<u>634,572</u>	<u>615,000</u>
<b>EXPENDITURES</b>				
Capital outlay:		-		
Parks	1,468,860	295,981	1,764,841	1,805,000
Total Expenditures	<u>1,468,860</u>	<u>295,981</u>	<u>1,764,841</u>	<u>1,805,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(863,288)</u>	<u>(266,981)</u>	<u>(1,130,269)</u>	<u>(1,190,000)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,090,000	100,000	1,190,000	1,190,000
Total other financing sources (uses)	<u>1,090,000</u>	<u>100,000</u>	<u>1,190,000</u>	<u>1,190,000</u>
Net change in fund balances	226,712	(166,981)	59,731	-
Fund Balances - Beginning	<u>-</u>	<u>226,712</u>	<u>-</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 226,712</u>	<u>\$ 59,731</u>	<u>\$ 59,731</u>	<u>\$ -</u>

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
ROAD IMPROVEMENT CAPITAL PROJECTS FUNDS  
From Inception and for the Year Ended December 31, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental revenues	\$ 737,701	\$ 2,946,759	\$ 3,684,460	\$ 9,072,606
Charge for services	1,070	2,420	3,490	2,000
Investment income	76,537	52,704	129,241	25,000
Other revenue	115,000	-	115,000	115,000
Total Revenues	<u>930,308</u>	<u>3,001,883</u>	<u>3,932,191</u>	<u>9,214,606</u>
<b>EXPENDITURES</b>				
Capital outlay:				
Streets	<u>1,561,568</u>	<u>4,655,314</u>	<u>6,216,882</u>	<u>13,837,525</u>
Total Expenditures	<u>1,561,568</u>	<u>4,655,314</u>	<u>6,216,882</u>	<u>13,837,525</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(631,260)</u>	<u>(1,653,431)</u>	<u>(2,284,691)</u>	<u>(4,622,919)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,254,540	1,680,000	4,934,540	4,622,919
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>3,254,540</u>	<u>1,680,000</u>	<u>4,934,540</u>	<u>4,622,919</u>
Net change in fund balances	2,623,280	26,569	2,649,849	-
Fund Balances - Beginning	<u>-</u>	<u>2,623,280</u>	<u>-</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,623,280</u>	<u>\$ 2,649,849</u>	<u>\$ 2,649,849</u>	<u>\$ -</u>

This page contains no data

## **Internal Service Funds**

Internal Service Funds are used to account for the financing of equipment and employee benefits provided by one department to another department of the City.

### EQUIPMENT RENTAL FUND

The Equipment Rental Fund accounts for the cost of maintaining all City vehicles and construction equipment used by City departments. Maintenance costs are billed to the other departments at actual costs, including depreciation on shop depreciable assets. Each department also pays a monthly sum to the Equipment Rental Fund for vehicle and machinery replacement.

### HEALTH CARE FUND

The Health Care Fund accounts for the City's self-insurance health care plan. A third party administrator handles benefit claims. All activities necessary to provide and administer the health care as per the plan are accounted for in this fund, including, but not limited to, administration, risk limitation and claims. Each City department is charged for these services.

COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
December 31, 2008

	Internal Service Funds		
	Equipment Rental	Healthcare	Totals
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 2,487,856	\$ 298,343	\$ 2,786,199
Investments	3,838,452	-	3,838,452
Accounts receivable	-	3,000	3,000
Interest receivable	24,599	-	24,599
Inventory	6,721	-	6,721
Prepaid expenses	153	-	153
Total current assets	<u>6,357,781</u>	<u>301,343</u>	<u>6,659,124</u>
Capital assets:			
Buildings	145,000	-	145,000
Improvements other than buildings	72,545	-	72,545
Machinery and equipment	9,993,167	-	9,993,167
Less accumulated depreciation	<u>(6,257,520)</u>	<u>-</u>	<u>(6,257,520)</u>
Total capital assets (net of depreciation)	<u>3,953,192</u>	<u>-</u>	<u>3,953,192</u>
Total noncurrent assets	<u>3,953,192</u>	<u>-</u>	<u>3,953,192</u>
Total assets	<u>10,310,973</u>	<u>301,343</u>	<u>10,612,316</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	14,066	390,959	405,025
Employee benefits payable	<u>7,112</u>	<u>-</u>	<u>7,112</u>
Total current liabilities	<u>21,178</u>	<u>390,959</u>	<u>412,137</u>
Total liabilities	<u>21,178</u>	<u>390,959</u>	<u>412,137</u>
<b>NET ASSETS</b>			
Investment in capital assets, net of related debt	3,953,192	-	3,953,192
Unrestricted	<u>6,336,603</u>	<u>(89,616)</u>	<u>6,246,987</u>
Total net assets	<u>\$ 10,289,795</u>	<u>\$ (89,616)</u>	<u>\$ 10,200,179</u>

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
For the Year Ended December 31, 2008

	Internal Service Funds		
	Equipment Rental	Healthcare	Totals
Operating revenues:			
Charges for replacement	\$ 1,756,304	\$ -	\$ 1,756,304
Charges for insurance	-	3,164,052	3,164,052
Total operating revenue	<u>1,756,304</u>	<u>3,164,052</u>	<u>4,920,356</u>
Operating expenses:			
Operations and maintenance	842,284	3,317,333	4,159,617
Depreciation and amortization	598,524	-	598,524
Total operating expenses	<u>1,440,808</u>	<u>3,317,333</u>	<u>4,758,141</u>
Operating income (loss)	<u>315,496</u>	<u>(153,281)</u>	<u>162,215</u>
Nonoperating revenues (expenses):			
Investment earnings	184,336	4,783	189,119
Miscellaneous revenue	6,520	-	6,520
Gain (loss) on sale of capital assets	48,141	-	48,141
Total nonoperating revenue (expense)	<u>238,997</u>	<u>4,783</u>	<u>243,780</u>
Income (loss) before contributions and transfers	554,493	(148,498)	405,995
Transfers in	<u>157,316</u>	<u>35,000</u>	<u>192,316</u>
Change in net assets	711,809	(113,498)	598,311
Total net assets - beginning	<u>9,577,986</u>	<u>23,882</u>	<u>9,601,868</u>
Total net assets - ending	<u>\$ 10,289,795</u>	<u>\$ (89,616)</u>	<u>\$ 10,200,179</u>

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
For the Year Ended December 31, 2008

	Internal Service Funds		
	Equipment Rental	Healthcare	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 1,756,304	\$ 3,164,052	\$ 4,920,356
Cash payments to suppliers	(583,289)	(3,224,636)	(3,807,925)
Cash payments to employees	(246,273)	-	(246,273)
Non-operating income	6,520	-	6,520
Net cash provided (used) by operating activities	<u>933,262</u>	<u>(60,584)</u>	<u>872,678</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Interfund loan repayments from other funds	-	35,000	35,000
Transfers in	157,316	35,000	192,316
Net cash provided (used) by noncapital financing activities	<u>157,316</u>	<u>70,000</u>	<u>227,316</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Acquisition and construction of capital assets	(548,984)	-	(548,984)
Proceeds from sale of assets	74,303	-	74,303
Net cash provided (used) for capital and related financing activities	<u>(474,681)</u>	<u>-</u>	<u>(474,681)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Investment purchases	(3,800,000)	-	(3,800,000)
Investment sales/maturities	3,400,000	-	3,400,000
Interest on investments	157,919	4,783	162,702
Net cash provided (used) by investing activities	<u>(242,081)</u>	<u>4,783</u>	<u>(237,298)</u>
Net increase (decrease) in cash and cash equivalents	373,816	14,199	388,015
Cash and cash equivalents, January 1	2,114,040	284,144	2,398,184
Cash and cash equivalents, December 31	<u>\$ 2,487,856</u>	<u>\$ 298,343</u>	<u>\$ 2,786,199</u>

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
For the Year Ended December 31, 2008

	Internal Service Funds		
	Equipment Rental	Healthcare	Totals
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ 315,496	\$ (153,281)	\$ 162,215
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	598,524	-	598,524
(Increase) decrease in inventory	1,101	-	1,101
(Increase) decrease in prepayments	(2)	-	(2)
Increase (decrease) in accounts payable	7,609	92,697	100,306
Increase (decrease) in employee benefits payable	4,014	-	4,014
Non-operating revenue	6,520	-	6,520
Total Adjustments	<u>933,262</u>	<u>(60,584)</u>	<u>872,678</u>
Net cash provided by operating activities	<u>\$ 933,262</u>	<u>\$ (60,584)</u>	<u>\$ 872,678</u>
Noncash investing, capital and financing activities:			
Fair value of investments increased by	\$ 34,873	\$ -	\$ 34,873

## Agency Funds

Agency Funds are used to report resources held by the reporting government in a purely custodial capacity. Agency Funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

### HILLCREST DEPOSIT ACCOUNT FUND

The Hillcrest Deposit Account Fund accounts for damage deposits received at the time park facilities are reserved for use. Deposits are returned after facility use if no damage occurs.

### DEVELOPER DEPOSITS FUND

The Developer Deposits Fund accounts for funds deposited by developers, to be applied toward plat inspection services as incurred.

### COURT ASSESSMENTS AND BAIL FUND

The Court Assessments and Bail Fund account for court assessments and bail collected by the City Police Department and

Municipal Court as agents for the state and other jurisdictions.

### MISCELLANEOUS SUSPENSE FUND

The Miscellaneous Suspense Fund accounts for funds collected for and subsequently transmitted to another governmental agency.

### MOUNT VERNON SCHOOL IMPACT FEES FUND

The Mount Vernon School Impact Fees Fund accounts for school impact fees collected from developers and subsequently transmitted to the county in care of the Mount Vernon School.

COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 AGENCY FUNDS  
 December 31, 2008

	<u>Hillcrest Deposit Account</u>	<u>Developer Deposits</u>	<u>Court Assess and Bail</u>	<u>Misc Suspense</u>	<u>MV School Impact Fees</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 4,300	\$ 15,078	\$ 12,285	\$ 1,792	\$ 26,788	\$ 60,243
Total Assets	<u>\$ 4,300</u>	<u>\$ 15,078</u>	<u>\$ 12,285</u>	<u>\$ 1,792</u>	<u>\$ 26,788</u>	<u>\$ 60,243</u>
<b>LIABILITIES</b>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	96	\$ -	\$ 96
Due to other governments	-	-	12,285	1,696	26,788	40,769
Custodial	<u>4,300</u>	<u>15,078</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,378</u>
Total Liabilities	<u>\$ 4,300</u>	<u>\$ 15,078</u>	<u>\$ 12,285</u>	<u>\$ 1,792</u>	<u>\$ 26,788</u>	<u>\$ 60,243</u>

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For the Year Ended December 31, 2008

	<u>Jan. 1, 2008</u> <u>BALANCE</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>Dec. 31, 2008</u> <u>BALANCE</u>
<b>HILLCREST DEPOSIT ACCOUNT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,250	\$ 32,780	\$ 31,730	\$ 4,300
Total Assets	<u>\$ 3,250</u>	<u>\$ 32,780</u>	<u>\$ 31,730</u>	<u>\$ 4,300</u>
<b>LIABILITIES</b>				
Custodial	\$ 3,250	\$ 32,780	\$ 31,730	\$ 4,300
Total Liabilities	<u>\$ 3,250</u>	<u>\$ 32,780</u>	<u>\$ 31,730</u>	<u>\$ 4,300</u>
<b>DEVELOPER DEPOSITS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,331	\$ 3,315	\$ 8,568	\$ 15,078
Total Assets	<u>\$ 20,331</u>	<u>\$ 3,315</u>	<u>\$ 8,568</u>	<u>\$ 15,078</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 8,568	\$ 8,568	\$ -
Custodial	20,331	3,315	8,568	15,078
Total Liabilities	<u>\$ 20,331</u>	<u>\$ 11,883</u>	<u>\$ 17,136</u>	<u>\$ 15,078</u>
<b>COURT ASSESSMENTS AND BAIL</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,846	\$ 199,665	\$ 195,226	\$ 12,285
Total Assets	<u>\$ 7,846</u>	<u>\$ 199,665</u>	<u>\$ 195,226</u>	<u>\$ 12,285</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 195,226	\$ 195,226	\$ -
Due to other governments	7,846	199,665	195,226	12,285
Total Liabilities	<u>\$ 7,846</u>	<u>\$ 394,891</u>	<u>\$ 390,452</u>	<u>\$ 12,285</u>

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For the Year Ended December 31, 2008

	Jan. 1, 2008 BALANCE	ADDITIONS	DELETIONS	Dec. 31, 2008 BALANCE
<b>MISCELLANEOUS SUSPENSE FUND</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,801	\$ 7,092	\$ 7,101	\$ 1,792
<b>Total Assets</b>	<b>\$ 1,801</b>	<b>\$ 7,092</b>	<b>\$ 7,101</b>	<b>\$ 1,792</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 7,243	\$ 7,147	\$ 96
Due to other governments	1,801	7,088	7,193	1,696
<b>Total Liabilities</b>	<b>\$ 1,801</b>	<b>\$ 14,331</b>	<b>\$ 14,340</b>	<b>\$ 1,792</b>
<b>MOUNT VERNON SCHOOL IMPACT FUND</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 33,544	\$ 730,360	\$ 737,116	\$ 26,788
<b>Total Assets</b>	<b>\$ 33,544</b>	<b>\$ 730,360</b>	<b>\$ 737,116</b>	<b>\$ 26,788</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 823,759	\$ 823,759	\$ -
Due to other governments	33,544	724,875	731,631	26,788
<b>Total Liabilities</b>	<b>\$ 33,544</b>	<b>\$ 1,548,634</b>	<b>\$ 1,555,390</b>	<b>\$ 26,788</b>
<b>TOTAL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 66,772	\$ 973,212	\$ 979,741	\$ 60,243
<b>Total Assets</b>	<b>\$ 66,772</b>	<b>\$ 973,212</b>	<b>\$ 979,741</b>	<b>\$ 60,243</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 1,034,796	\$ 1,034,700	\$ 96
Due to other governments	43,191	931,628	934,050	40,769
Custodial	23,581	36,095	40,298	19,378
<b>Total Liabilities</b>	<b>\$ 66,772</b>	<b>\$ 2,002,519</b>	<b>\$ 2,009,048</b>	<b>\$ 60,243</b>