

COMBINING FINANCIAL STATEMENTS

CITY OF LARAMIE, WYOMING

**COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS**

June 30, 2009

	<u>Special Revenue Funds</u>		
	<u>Economic Development</u>	<u>Recreation Center</u>	<u>Emergency 911 fund</u>
ASSETS			
Cash	\$ 63,860	\$ 761,265	\$ 810,022
Investments	324,632	-	290,865
Receivables:			
Notes	560,000	-	-
Accrued interest	5,372	14,787	4,537
Operating	6,308	46,307	1,289
Restricted assets:			
Investments	-	2,291,361	-
Total Assets	<u>\$ 960,172</u>	<u>\$ 3,113,720</u>	<u>\$ 1,106,713</u>
LIABILITIES			
Accounts payable	\$ -	\$ 71,320	\$ -
Unearned revenue	560,000	178,290	-
Accrued vacation and compensatory time	-	7,647	-
Total Liabilities	<u>560,000</u>	<u>257,257</u>	<u>-</u>
FUND BALANCES			
Reserved for:			
Capital projects	-	-	-
Recreation center endowment	-	2,230,951	-
Recreation center scholarships	-	60,410	-
Debt service	-	-	717,693
Unreserved	400,172	565,102	389,020
Total Fund Balances	<u>400,172</u>	<u>2,856,463</u>	<u>1,106,713</u>
Total Liabilities and Fund Balances	<u>\$ 960,172</u>	<u>\$ 3,113,720</u>	<u>\$ 1,106,713</u>

<u>Capital Projects Fund</u>			<u>Total</u>
<u>City Council</u>	<u>Parks and</u>	<u>West</u>	<u>Non-Major</u>
<u>Construction</u>	<u>Recreation</u>	<u>Laramie</u>	<u>Governmental</u>
			<u>Funds</u>
\$ 4,461,646	\$ 266,460	\$ 9,508	\$ 6,372,761
1,808,970	13,089	96,155	2,533,711
-	-	-	560,000
1,361	-	-	26,057
298,660	-	-	352,564
-	-	-	2,291,361
<u>\$ 6,570,637</u>	<u>\$ 279,549</u>	<u>\$ 105,663</u>	<u>\$ 12,136,454</u>
\$ 550,798	\$ 5,824	\$ -	\$ 627,942
161,950	-	-	900,240
-	-	-	7,647
<u>712,748</u>	<u>5,824</u>	<u>-</u>	<u>1,535,829</u>
5,857,889	273,725	105,663	6,237,277
-	-	-	2,230,951
-	-	-	60,410
-	-	-	717,693
-	-	-	1,354,294
<u>5,857,889</u>	<u>273,725</u>	<u>105,663</u>	<u>10,600,625</u>
<u>\$ 6,570,637</u>	<u>\$ 279,549</u>	<u>\$ 105,663</u>	<u>\$ 12,136,454</u>

CITY OF LARAMIE, WYOMING

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – OTHER GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2009

	Special Revenue Funds		
	Economic Development	Recreation Center	Emergency 911 fund
REVENUES:			
Taxes and special assessments	\$ -	\$ -	\$ -
Intergovernmental	-	161,480	514,508
Charges for services	-	1,105,182	-
Investment income	21,059	66,741	24,949
Miscellaneous	6,938	-	-
Total Revenues	<u>27,997</u>	<u>1,333,403</u>	<u>539,457</u>
EXPENDITURES:			
Current operating:			
General government	-	-	-
Public safety	-	-	156,224
Highways and streets	-	-	-
Culture and recreation	-	1,609,343	-
Capital outlay	-	-	1,011,432
Debt service:			
Principal retirement	-	-	76,682
Interest	-	-	10,903
Total Expenditures	<u>-</u>	<u>1,609,343</u>	<u>1,255,241</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,997</u>	<u>(275,940)</u>	<u>(715,784)</u>
OTHER FINANCING SOURCES AND (USES):			
Proceeds from capital lease	-	-	794,375
Transfers in	-	171,263	-
Transfers (out)	-	-	-
Total Other Financing Sources and (Uses)	<u>-</u>	<u>171,263</u>	<u>794,375</u>
Net Change in Fund Balance	27,997	(104,677)	78,591
Fund Balances- Beginning	<u>372,175</u>	<u>2,961,140</u>	<u>1,028,122</u>
Fund Balances- Ending	<u>\$ 400,172</u>	<u>\$ 2,856,463</u>	<u>\$ 1,106,713</u>

<u>Capital Projects Fund</u>			<u>Total</u>
<u>City Council</u>	<u>Parks and</u>	<u>West</u>	<u>Non-Major</u>
<u>Construction</u>	<u>Recreation</u>	<u>Laramie</u>	<u>Governmental</u>
			<u>Funds</u>
\$ -	\$ 119,000	\$ -	\$ 119,000
2,166,363	-	-	2,842,351
-	-	-	1,105,182
71,744	2,207	1,858	188,558
<u>57,593</u>	<u>8,765</u>	<u>-</u>	<u>73,296</u>
<u>2,295,700</u>	<u>129,972</u>	<u>1,858</u>	<u>4,328,387</u>
1,431,313	-	-	1,431,313
-	-	-	156,224
2,175,990	-	-	2,175,990
244,323	70,215	-	1,923,881
-	-	-	1,011,432
-	-	-	76,682
-	-	-	<u>10,903</u>
<u>3,851,626</u>	<u>70,215</u>	<u>-</u>	<u>6,786,425</u>
<u>(1,555,926)</u>	<u>59,757</u>	<u>1,858</u>	<u>(2,458,038)</u>
-	-	-	794,375
3,365,438	45,000	-	3,581,701
-	-	(400,000)	(400,000)
<u>3,365,438</u>	<u>45,000</u>	<u>(400,000)</u>	<u>3,976,076</u>
1,809,512	104,757	(398,142)	1,518,038
<u>4,048,377</u>	<u>168,968</u>	<u>503,805</u>	<u>9,082,587</u>
<u>\$ 5,857,889</u>	<u>\$ 273,725</u>	<u>\$ 105,663</u>	<u>\$ 10,600,625</u>