



GOVERNMENTAL FUNDS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are operating funds used to account for the proceeds of specific revenue sources that are restricted for specific purposes other than special assessments or major capital projects.

- **General Government** - to account for the proceeds of restricted revenue not specifically accounted for in another special revenue fund.
- **Public Safety** - to account for the proceeds of restricted revenue to be used for public safety purposes.
- **Health** - to account for the proceeds of restricted revenue to be used for expenditures in connection with health related purposes and activities.
- **Culture and Recreation** - to account for the proceeds of restricted revenue to be used in providing culture and recreation services.
- **Community Development** - to account for the proceeds of restricted revenue to be used for community development purposes and activities.
- **Economic Opportunity** - to account for the proceeds of restricted revenue to be used in providing economic opportunity services.
- **Special Funds** - to account for resources restricted by agreement for various purposes.

DEBT SERVICE FUNDS

Debt service funds are used to account for the payment of principal and interest on long-term debt. Debt Service revenues are from taxes and other operating revenues, some of which are pledged specifically to repay certain outstanding bond issues.

- **Bond Principal** - to account for resources used for the payment of principal on governmental long-term debt.
- **Bond Interest** - to account for resources used for the payment of interest on governmental long-term debt.
- **Excise Tax Revenue Bond** - to account for the accumulation of funds for the payment of principal and interest on the Excise Tax Revenue bonds.
- **General Improvement District** - to account for the financial activities associated with the payment of principal and interest on General Improvement District general obligation bonds.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

- **Winter Park Capital Fund** - to account for financial resources from the Winter Park Trust.
- **Capital Improvements** - to account for financial resources segregated for the acquisition of major capital projects of the City other than those financed by bond projects, other capital projects, enterprise funds, and internal service funds.
- **Conservation Trusts** - to account for the proceeds from State Lottery Funds, investment earnings, and refunds; all used for parks and recreation capital improvements.
- **Other Capital Projects** - to account for financial resources segregated for the financing of major capital projects for which grant or other funds will be used.
- **Entertainment and Culture** - to account for the financing of improvements and maintenance deemed to benefit properties against which special assessments are levied.
- **Special Assessments** - to account for the financing of improvements and maintenance deemed to benefit properties against which special assessments are levied.
- **General Improvement District** - to account for the financial resources segregated for the financing of improvements of properties with the general improvement district.

PERMANENT FUND

- **Cableland Trust** - to account for resources restricted by ordinance to be used to maintain the residence know as Cableland.

GOVERNMENTAL INDIVIDUAL FUND SCHEDULES AND STATEMENTS

- **General Fund and Human Services Special Revenue Fund** - Schedules of Expenditures Compared with Authorizations.
- **General Fund** - comparative Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance.

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Combining Balance Sheet - Nonmajor Governmental Funds

December 31, 2008 (dollars in thousands)

	Special Revenue	Debt Service	Capital Projects	Cableland Trust	Total
Assets					
Cash on hand	\$ 4,587	\$ -	\$ -	\$ -	\$ 4,587
Cash and cash equivalents	73,119	57,956	69,581	883	201,539
Receivables (net of allowances for uncollectibles of \$49,776):					
Taxes	32,559	80,196	50,955	-	163,710
Special assessments	-	-	-	-	-
Notes	83,174	-	-	-	83,174
Accounts	28,818	-	6	-	28,824
Accrued interest	388	206	277	53	924
Interfund receivable	2,695	-	-	-	2,695
Due from other governments	35,251	-	4,355	-	39,606
Prepaid items and other assets	102	-	-	-	102
Restricted assets:					
Cash and cash equivalents	48,251	-	87	3,000	51,338
Assets held for disposition	5,743	-	-	-	5,743
Total Assets	\$ 314,687	\$ 138,358	\$ 125,261	\$ 3,936	\$ 582,242
Liabilities and Fund Balances					
Liabilities:					
Vouchers payable	\$ 23,646	\$ -	\$ 11,479	\$ -	\$ 35,125
Accrued liabilities	1,071	15	-	-	1,086
Due to taxing units	569	-	-	-	569
Interfund payable	4,614	-	18	-	4,632
Deferred revenue	69,756	77,891	50,739	-	198,386
Advances	3,504	-	-	-	3,504
Total Liabilities	103,160	77,906	62,236	-	243,302
Fund Balances:					
Reserved for:					
Notes receivable	83,174	-	-	-	83,174
Prepaid items and other assets	102	-	-	-	102
Assets held for disposition	5,743	-	-	-	5,743
Emergency use	30,018	-	15	-	30,033
Debt service:					
Long-term debt	1,734	40,717	72	-	42,523
Interest	-	19,735	-	-	19,735
Unreserved:					
Designated for subsequent years' expenditures	-	-	57,629	-	57,629
Undesignated:					
Special revenue funds	90,756	-	-	-	90,756
Capital projects funds	-	-	5,309	-	5,309
Permanent fund	-	-	-	3,936	3,936
Total Fund Balances	211,527	60,452	63,025	3,936	338,940
Total Liabilities and Fund Balances	\$ 314,687	\$ 138,358	\$ 125,261	\$ 3,936	\$ 582,242

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds

For the Year Ended December 31, 2008 (dollars in thousands)

	Special Revenue	Debt Service	Capital Projects	Cableland Trust	Total
Revenues					
Taxes:					
Facilities development admission	\$ -	\$ 3,056	\$ 6,960	\$ -	\$ 10,016
Lodgers	15,387	23,760	-	-	39,147
Occupational privilege	-	-	-	-	-
Property	33,603	84,192	48,135	-	165,930
Sales	12,012	25,197	-	-	37,209
Specific ownership	-	-	54	-	54
Telephone	6,710	-	-	-	6,710
Special assessments	-	-	1,394	-	1,394
Licenses and permits	1,601	-	-	-	1,601
Intergovernmental revenues	119,814	-	15,077	-	134,891
Charges for services	48,063	-	1,616	-	49,679
Investment and interest income	4,213	3,240	3,629	710	11,792
Fines and forfeitures	2,978	-	4	-	2,982
Contributions	5,652	-	1,743	-	7,395
Other revenue	31,125	-	183	-	31,308
Total Revenues	281,158	139,445	78,795	710	500,108
Expenditures					
Current:					
General government	79,501	-	2,207	-	81,708
Public safety	110,144	-	122	-	110,266
Public works	-	-	34,975	-	34,975
Health	9,457	-	220	-	9,677
Parks and recreation	45,066	-	5,185	-	50,251
Cultural activities	7,224	-	1,004	-	8,228
Community development	20,589	-	10	-	20,599
Economic opportunity	31,486	-	-	-	31,486
Principal retirement	8,664	58,860	-	-	67,524
Interest	15,091	47,081	109	-	62,281
Capital outlay	-	-	39,317	-	39,317
Total Expenditures	327,222	105,941	83,149	-	516,312
Excess (deficiency) of revenues over expenditures	(46,064)	33,504	(4,354)	710	(16,204)
Other Financing Sources (Uses)					
Sale of capital assets	(58)	-	2,584	-	2,526
Capital leases	20,780	-	-	-	20,780
Bond premium (discount)	(237)	-	-	-	(237)
Insurance recoveries	6	-	-	-	6
Transfers in	66,002	41	9,146	-	75,189
Transfers out	(4,814)	(30,235)	(8,531)	(161)	(43,741)
Total Other Financing Sources (Uses)	81,679	(30,194)	3,199	(161)	54,523
Net change in fund balances	35,615	3,310	(1,155)	549	38,319
Fund balances - January 1	175,912	57,142	64,180	3,387	300,621
Fund Balances - December 31	\$ 211,527	\$ 60,452	\$ 63,025	\$ 3,936	\$ 338,940

Combining Balance Sheet - Nonmajor Special Revenue Funds

December 31, 2008 (dollars in thousands)

	General Government	Public Safety	Health
Assets			
Cash on hand	\$ -	\$ 576	\$ -
Cash and cash equivalents	20,021	20,275	-
Receivables (net of allowances for uncollectibles of \$48,598)			
Taxes	1,929	30,630	-
Notes	15,127	-	-
Accounts	341	1,495	-
Accrued interest	92	56	-
Interfund receivable	926	63	15
Due from other governments	2,243	6,798	2,445
Prepaid items and other assets	-	-	-
Restricted assets:			
Cash and cash equivalents	30,018	-	-
Assets held for disposition	-	-	-
Total Assets	\$ 70,697	\$ 59,893	\$ 2,460
Liabilities and Fund Balances			
Liabilities:			
Vouchers payable	\$ 3,594	\$ 9,289	\$ 421
Accrued liabilities	34	166	18
Due to taxing units	-	569	-
Interfund payable	17	1,758	1,342
Deferred revenue	324	33,503	20
Advances	-	-	-
Total Liabilities	3,969	45,285	1,801
Fund Balances:			
Reserved for:			
Notes receivable	15,127	-	-
Prepaid items and other assets	-	-	-
Assets held for disposition	-	-	-
Emergency use	30,018	-	-
Debt service:			
Long-term debt	-	-	-
Unreserved - undesignated	21,583	14,608	659
Total Fund Balances	66,728	14,608	659
Total Liabilities and Fund Balances	\$ 70,697	\$ 59,893	\$ 2,460

	Culture and Recreation	Community Development	Economic Opportunity	Special Funds	Total
	\$ 4,009	\$ -	\$ 2	\$ -	\$ 4,587
	13,208	4,944	-	14,671	73,119
	-	-	-	-	32,559
	-	68,047	-	-	83,174
	2,084	-	-	24,898	28,818
	5	5	-	230	388
	3	-	1,688	-	2,695
	288	21,638	1,839	-	35,251
	48	-	54	-	102
	16,499	1,734	-	-	48,251
	-	5,743	-	-	5,743
	\$ 36,144	\$ 102,111	\$ 3,583	\$ 39,799	\$ 314,687
	\$ 4,366	\$ 3,201	\$ 1,329	\$ 1,446	\$ 23,646
	327	81	445	-	1,071
	-	-	-	-	569
	319	187	923	68	4,614
	255	11,458	806	23,390	69,756
	3,504	-	-	-	3,504
	8,771	14,927	3,503	24,904	103,160
	-	68,047	-	-	83,174
	48	-	54	-	102
	-	5,743	-	-	5,743
	-	-	-	-	30,018
	-	1,734	-	-	1,734
	27,325	11,660	26	14,895	90,756
	27,373	87,184	80	14,895	211,527
	\$ 36,144	\$ 102,111	\$ 3,583	\$ 39,799	\$ 314,687

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2008 (dollars in thousands)

	General Government	Public Safety	Health
Revenues			
Taxes:			
Lodgers	\$ 15,387	\$ -	\$ -
Property	3,468	30,135	-
Sales	12,012	-	-
Telephone	-	-	-
Licenses and permits	1,599	-	-
Intergovernmental revenues	8,786	69,136	9,442
Charges for services	1,716	5,402	-
Investment and interest income	1,553	438	-
Fines and forfeitures	2	2,976	-
Contributions	721	95	13
Other revenue	7,413	387	66
Total Revenues	52,657	108,569	9,521
Expenditures			
Current:			
General government	72,856	-	-
Public safety	-	110,144	-
Health	-	-	9,457
Parks and recreation	-	-	-
Cultural activities	-	-	-
Community development	-	-	-
Economic opportunity	-	-	-
Principal retirement	-	387	-
Interest	-	125	-
Total Expenditures	72,856	110,656	9,457
Excess (deficiency) of revenues over expenditures	(20,199)	(2,087)	64
Other Financing Sources (Uses)			
Sale of capital assets	-	-	-
Capital leases	3,045	-	-
Bond premium (discount)	-	-	-
Insurance recoveries	4	-	-
Transfers in	33,182	2,967	-
Transfers out	(3,204)	-	-
Total Other Financing Sources (Uses)	33,027	2,967	-
Net change in fund balances	12,828	880	64
Fund balances - January 1	53,900	13,728	595
Fund Balances - December 31	\$ 66,728	\$ 14,608	\$ 659

Cultural and Recreation	Community Development	Economic Opportunity	Special Funds	Total
\$ -	\$ -	\$ -	\$ -	\$ 15,387
-	-	-	-	33,603
-	-	-	-	12,012
-	-	-	6,710	6,710
2	-	-	-	1,601
1,405	18,516	12,529	-	119,814
19,653	358	18,226	2,708	48,063
80	1,348	-	794	4,213
-	-	-	-	2,978
4,093	730	-	-	5,652
19,100	956	-	3,203	31,125
44,333	21,908	30,755	13,415	281,158
480	-	-	6,165	79,501
-	-	-	-	110,144
-	-	-	-	9,457
45,066	-	-	-	45,066
7,224	-	-	-	7,224
-	20,589	-	-	20,589
-	-	31,486	-	31,486
799	-	-	7,478	8,664
503	-	-	14,463	15,091
54,072	20,589	31,486	28,106	327,222
(9,739)	1,319	(731)	(14,691)	(46,064)
-	(58)	-	-	(58)
17,735	-	-	-	20,780
(237)	-	-	-	(237)
2	-	-	-	6
10,059	-	456	19,338	66,002
-	-	-	(1,610)	(4,814)
27,559	(58)	456	17,728	81,679
17,820	1,261	(275)	3,037	35,615
9,553	85,923	355	11,858	175,912
\$ 27,373	\$ 87,184	\$ 80	\$ 14,895	\$ 211,527

Combining Balance Sheet - Nonmajor Debt Service Funds

December 31, 2008 (dollars in thousands)

	Bond Principal	Bond Interest	Excise Tax Revenue Bond	General Improvement District	Total
Assets					
Cash and cash equivalents	\$ 22,108	\$ 19,819	\$ 16,000	\$ 29	\$ 57,956
Receivables (net of allowances for uncollectibles of \$997):					
Taxes	45,259	31,531	2,907	499	80,196
Accrued interest	-	161	45	-	206
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Total Assets	\$ 67,367	\$ 51,511	\$ 18,952	\$ 528	\$ 138,358
Liabilities and Fund Balances					
Liabilities:					
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	15	-	15
Deferred revenue	45,616	31,776	-	499	77,891
Total Liabilities Balance	45,616	31,776	15	499	77,906
Fund Balances:					
Reserved for debt service:					
Long-term debt	21,751	-	18,937	29	40,717
Interest	-	19,735	-	-	19,735
Total Fund Balances	21,751	19,735	18,937	29	60,452
Total Liabilities and Fund Balances	\$ 67,367	\$ 51,511	\$ 18,952	\$ 528	\$ 138,358

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds

For the Year Ended December 31, 2008 (dollars in thousands)

	Bond Principal	Bond Interest	Excise Tax Revenue Bond	General Improvement District	Total
Revenues					
Taxes:					
Facilities development admission	\$ -	\$ -	\$ 3,056	\$ -	\$ 3,056
Lodgers	-	-	23,760	-	23,760
Property	47,201	36,678	-	313	84,192
Sales and use	-	-	25,197	-	25,197
Investment and interest income	-	2,254	986	-	3,240
Total Revenues	47,201	38,932	52,999	313	139,445
Expenditures					
Principal retirement	45,380	-	13,175	305	58,860
Interest	-	33,127	13,850	104	47,081
Total Expenditures	45,380	33,127	27,025	409	105,941
Excess (deficiency) of revenues over expenditures	1,821	5,805	25,974	(96)	33,504
Other Financing Sources (Uses)					
Transfers in	-	-	-	41	41
Transfers out	-	(5,520)	(24,715)	-	(30,235)
Total Other Financing Sources (Uses)	-	(5,520)	(24,715)	41	(30,194)
Net change in fund balances	1,821	285	1,259	(55)	3,310
Fund balances - January 1	19,930	19,450	17,678	84	57,142
Fund Balances - December 31	\$ 21,751	\$ 19,735	\$ 18,937	\$ 29	\$ 60,452

Combining Balance Sheet - Nonmajor Capital Projects Funds

December 31, 2008 (dollars in thousands)

	Winter Park Capital Fund	Capital Improvements	Conservation Trusts
Assets			
Cash and cash equivalents	\$ 2,913	\$ 47,984	\$ 10,711
Receivables (net of allowances for uncollectibles of \$181):			
Taxes	-	49,154	-
Special assessments	-	-	-
Accounts	-	2	-
Accrued interest	8	193	41
Interfund receivable	-	-	-
Due from other governments	-	-	-
Restricted assets:			
Cash and cash equivalents	-	-	-
Total Assets	\$ 2,921	\$ 97,333	\$ 10,752
Liabilities and Fund Balances			
Liabilities:			
Vouchers payable	\$ 520	\$ 6,577	\$ 1,097
Interfund payable	-	16	-
Deferred revenue	-	49,534	-
Total Liabilities	520	56,127	1,097
Fund Balances:			
Reserved for:			
Emergency use	-	-	-
Long-term debt	-	-	-
Unreserved:			
Designated for subsequent years' expenditures	2,349	41,206	8,892
Undesignated	52	-	763
Total Fund Balances	2,401	41,206	9,655
Total Liabilities and Fund Balances	\$ 2,921	\$ 97,333	\$ 10,752

Other Capital Projects	Entertainment and Culture	Special Assessments	General Improvement District	Total
\$ 759	\$ 6,443	\$ 642	\$ 129	\$ 69,581
-	610	953	238	50,955
-	-	-	-	-
-	-	-	4	6
12	22	1	-	277
-	-	-	-	-
4,355	-	-	-	4,355
72	-	-	15	87
\$ 5,198	\$ 7,075	\$ 1,596	\$ 386	\$ 125,261
\$ 2,838	\$ 438	\$ 1	\$ 8	\$ 11,479
-	2	-	-	18
14	-	953	238	50,739
2,852	440	954	246	62,236
-	-	-	15	15
72	-	-	-	72
2,274	2,784	118	6	57,629
-	3,851	524	119	5,309
2,346	6,635	642	140	63,025
\$ 5,198	\$ 7,075	\$ 1,596	\$ 386	\$ 125,261

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds

For the Year Ended December 31, 2008 (dollars in thousands)

	Winter Park Capital Fund	Capital Improvements	Conservation Trusts
Revenues			
Taxes:			
Facilities development admission	\$ -	\$ -	\$ -
Occupational privilege	-	-	-
Property	-	47,709	-
Specific ownership	-	-	-
Special assessments	-	-	-
Intergovernmental revenues	-	-	5,818
Charges for services	-	466	-
Fines and forfeitures	-	-	-
Investment and interest income	125	2,637	450
Contributions	-	-	-
Other revenue	-	-	7
Total Revenues	125	50,812	6,275
Expenditures			
Current:			
General government	-	2,207	-
Public safety	-	122	-
Public works	-	30,427	-
Health	-	220	-
Parks and recreation	628	1,571	2,860
Cultural activities	-	446	-
Community development	-	-	-
Interest	-	-	-
Capital outlay	3,133	16,162	2,660
Total Expenditures	3,761	51,155	5,520
Excess (deficiency) of revenues over expenditures	(3,636)	(343)	755
Other Financing Sources (Uses)			
Sale of capital assets	-	2,580	-
Transfers in	2,028	7,118	-
Transfers out	-	(4,037)	(876)
Total Other Financing Sources (Uses)	2,028	5,661	(876)
Net change in fund balances	(1,608)	5,318	(121)
Fund balances - January 1	4,009	35,888	9,776
Fund Balances - December 31	\$ 2,401	\$ 41,206	\$ 9,655

Other Capital Projects	Entertainment and Culture	Special Assessments	General Improvement District	Total
\$ -	\$ 6,960	\$ -	\$ -	\$ 6,960
-	-	-	-	-
-	-	-	426	48,135
-	-	-	54	54
456	-	938	-	1,394
9,259	-	-	-	15,077
1,150	-	-	-	1,616
4	-	-	-	4
143	238	22	14	3,629
1,743	-	-	-	1,743
-	9	-	167	183
12,755	7,207	960	661	78,795
-	-	-	-	2,207
-	-	-	-	122
3,467	-	897	184	34,975
-	-	-	-	220
126	-	-	-	5,185
-	558	-	-	1,004
10	-	-	-	10
109	-	-	-	109
13,292	3,716	-	354	39,317
17,004	4,274	897	538	83,149
(4,249)	2,933	63	123	(4,354)
4	-	-	-	2,584
-	-	-	-	9,146
(318)	(3,259)	-	(41)	(8,531)
(314)	(3,259)	-	(41)	3,199
(4,563)	(326)	63	82	(1,155)
6,909	6,961	579	58	64,180
\$ 2,346	\$ 6,635	\$ 642	\$ 140	\$ 63,025

Schedule of Expenditures Compared with Authorizations - General Fund

For the Year Ended December 31, 2008 (dollars in thousands)

	2008 Annual Authorizations After Revisions	Budget Basis Expenditures	Authorized Balance
General Government:			
Mayor's Office	\$ 1,817	\$ 1,774	\$ 43
Civic Events	916	916	-
Education/Advocacy Initiatives	1,113	1,052	61
Employee Assistance	444	425	19
City Council	4,326	4,241	85
Telecommunications	367	304	63
Board of Ethics	106	103	3
Career Service Authority	6,222	6,187	35
Career Service Authority Hearing Office	355	359	(4)
City Attorney	14,286	13,611	675
Airport Legal Services	1,971	1,844	127
Human Service Legal Services	4,589	4,494	95
Clerk and Recorder	9,896	9,658	238
Board of Adjustment	248	247	1
Human Rights and Community Relations	1,173	1,075	98
General Services:			
Administration	1,229	1,205	24
Facilities and Planning	18,509	17,900	609
Purchasing	1,944	1,829	115
Public Office Buildings Utilities	28,092	26,540	1,552
Auditor	4,954	4,386	568
Auditor - Airport	1,106	1,014	92
Department of Finance	37,079	36,866	213
Adams Mark Tax Increment	1,025	1,025	-
Annual Rental Payments	772	572	200
Downtown Historical District	174	(6)	180
Payments to Elderly and Disabled	1,500	1,088	412
Excise and Licenses	1,504	1,478	26
Technology Services	36,587	33,435	3,152
Contract Compliance	3,609	3,507	102
Contract Compliance - Airport	576	430	146
Total General Government	\$ 186,489	\$ 177,559	\$ 8,930
Public Safety			
911 Call Center	\$ 8,838	\$ 9,216	\$ (378)
Civil Service Commission	1,674	1,603	71
Collective Bargaining	160	66	94
County Court	20,584	20,753	(169)
District Attorney	17,437	17,296	141
Emergency Management	627	526	101
Fire	100,382	100,722	(340)
Independent Monitor	654	640	14
Mayor's Youth Program	379	281	98
Police	169,414	171,542	(2,128)
Police Airport	2,513	2,575	(62)

continued

Schedule of Expenditures Compared with Authorizations - General Fund - continued

December 31, 2008 (dollars in thousands)

	2008 Annual Authorizations After Revisions	Budget Basis Expenditures	Authorized Balance
Police Photo Radar	2,957	2,429	528
Safe City Initiative	1,475	1,383	92
Safety Administration	3,834	3,777	57
Undersheriff	91,949	92,075	(126)
Total Public Safety	\$ 422,877	\$ 424,884	\$ (2,007)
Public Works			
Administration	\$ 5,200	\$ 4,971	\$ 229
Operations	45,980	45,414	566
Transportation	32,299	31,325	974
Total Public Works	\$ 83,479	\$ 81,710	\$ 1,769
Health			
Environmental Health	\$ 9,915	\$ 9,390	\$ 525
City Payments to Health Authority:			
Clinic	244	222	22
Public Health	2,267	2,267	-
Denver C.A.R.E.S.	2,995	2,995	-
Poison Center	97	97	-
Medically Indigent	27,543	27,543	-
Total Health	\$ 43,061	\$ 42,514	\$ 547
Parks and Recreation			
Administration	\$ 3,874	\$ 3,667	\$ 207
General Parks	26,670	26,229	441
Recreation	20,874	20,479	395
Total Parks and Recreation	\$ 51,418	\$ 50,375	\$ 1,043
Cultural Activities			
Art, Culture, and Film	\$ 1,220	\$ 1,233	\$ (13)
Denver Public Library	31,354	31,298	56
Total Cultural Activities	\$ 32,574	\$ 32,531	\$ 43
Community Planning/Development			
Total Community Planning/Development	\$ 17,739	\$ 17,209	\$ 530
Total	\$ 837,637	\$ 826,782	\$ 10,855

Schedule of Expenditures Compared with Authorizations - Human Services Special Revenue Fund

For the Year Ended December 31, 2008 (dollars in thousands)

	2008 Annual Authorizations After Revisions	Budget Basis Expenditures	Authorized Balance
Grants - Currently Active			
13001 HSOA Human Services Grant	\$ 2,981	\$ 2,981	\$ -
13007 Community Service Block Grant	802	802	-
13007 Community Service Block Grant FY07-08	79	79	-
13009 Emergency Food and Shelter Program	18	18	-
13009 Emergency Shelter FY06	-	(1)	1
13009 Emergency Shelter FY07	5	5	-
13009 Emergency Shelter FY08	391	391	-
13012 Shelter Plus Care Anchor	45	45	-
13012 Shelter Plus Care Anchor Community	34	34	-
13012 Shelter Plus Care Anchor Community FY06-07	-	(19)	19
13012 Shelter Plus Care Collab-Homelessness FY03-04	535	535	-
13012 Shelter Plus Care Dave's Place	38	38	-
13012 Shelter Plus Care Durkin	-	(39)	39
13012 Shelter Plus Care Durkin	13	13	-
13012 Shelter Plus Care Durkin Project	170	170	-
13012 Shelter Plus Care Ex-offenders	-	(10)	10
13012 Shelter Plus Care Homeless Veterans FY07-12	6	6	-
13012 Shelter Plus Care Mariposa Housing	37	37	-
13012 Shelter Plus Care Rental Assistance	28	28	-
13012 Shelter Plus Care Rowan Gard	50	50	-
13012 Shelter Plus Care Scattered Sites FY07-08	342	342	-
13012 Shelter Plus Care Seniors	32	32	-
13012 Shelter Plus Care Seniors	63	63	-
13012 Shelter Plus Care STAR	37	37	-
13012 Shelter Plus Care STAR	38	38	-
13012 Shelter Plus Care Woman FY 08-09	21	21	-
13012 Shelter Plus Care Woman's Project	-	(20)	20
13012 Shelter Plus Care Women	250	250	-
13012 Shelter Plus Care Xenia	94	94	-
13012 Shelter Plus Care Xenia FY07-08	100	100	-
13015 Title IV Incentives	82	82	-
13017 Child Care	7,841	4,480	3,361
13019 Homeless Vets Reintegration	161	161	-
13019 Homeless Vets Reintegration FY06-07	49	49	-
13019 Homeless Vets Reintegration FY08-09	188	188	-
13601 Child Welfare System Improvement	500	500	-
13601 Family to Family (F2F) Anchor Site	137	137	-
13601 Family to Family (F2F) Anchor Site	172	172	-
13601 Parents are the Power FY07	19	19	-
State/County Welfare			
13005 Child Welfare	41,941	40,358	1,583
13008 County Public Welfare	98,040	91,261	6,779
13013 County Veterans Service Office	2	2	-
13301 Parental Fees	18	18	-
13302 Aid to the Blind	1	1	-
13303 Aid to the Needy Disabled	1,000	443	557
13304 Board for Developmentally Disabled	8,719	8,719	-
13305 General Assistance	1,311	1,324	(13)
13306 Local Funded Community Service	4,825	3,893	932
13308 Denver Senior	198	198	-
13308 Title III Older Americans	270	270	-
City and Other Projects			
13502 Integrated Care Management Incentive	282	282	-
13602 Parents are the Power FY06	3	3	-
13701 Americorp - Donations	38	38	-
13704 Homeless Services Donations	1,434	1,434	-
13802 Family Crisis Project	10	19	(9)
13806 Youth Transitional Housing	46	46	-
13808 Energy Assistance	1,867	1,799	68
13809 Excess Federal IV-E Reimbursement	614	614	-
Total	\$ 175,977	\$ 162,630	\$ 13,347

¹ Includes grantor expenditures of \$18,874 reported in the Economic Opportunity Special Revenue Fund

Balance Sheets - General Fund

December 31, 2008 and 2007 (dollars in thousands)

	Totals	
	December 31,	
	2008	2007
Assets		
Cash on hand	\$ 30	\$ 2
Cash and cash equivalents	94,089	94,691
Receivables (net of allowances for uncollectibles of \$22,306 and \$595):		
Taxes	117,668	113,616
Notes	25	25
Accounts	13,737	14,292
Accrued interest	781	1,111
Interfund receivable	31,596	30,977
Due from other governments	215	289
Prepaid items and other assets	861	-
Restricted assets:		
Cash and cash equivalents	21,001	40,817
Total Assets	\$ 280,003	\$ 295,820
Liabilities and Fund Balances		
Liabilities:		
Vouchers payable	\$ 10,672	\$ 13,576
Accrued liabilities	19,160	12,168
Due to taxing units	30	2
Interfund payable	3,408	2,774
Deferred revenue	75,272	71,706
Advances	-	3
Compensated absences	12	-
Total Liabilities	108,554	100,229
Fund Balance:		
Reserved for:		
Notes receivable	25	-
Prepaid items and other assets	861	-
Emergency use	-	20,101
Debt service:		
Long-term debt	21,001	20,716
Unreserved-undesignated	149,562	154,774
Total Fund Balance	171,449	195,591
Total Liabilities and Fund Balance	\$ 280,003	\$ 295,820

Statements of Revenues, Expenditures, and Changes in Fund Balance - General Fund

For the Year Ended December 31, 2008 and 2007 (dollars in thousands)

	Totals	
	Year ended December 31,	
	2008	2007
Revenues		
Taxes:		
Lodgers	\$ 14,626	\$ 13,483
Motor Vehicle ownership	19,514	16,963
Occupational privilege	43,040	21,376
Public service	-	18,478
Property	62,703	79,232
Sales and use	430,928	418,177
Telephone	3,104	3,231
Licenses and permits	27,763	28,094
Intergovernmental revenues	32,107	32,861
Charges for services	137,160	107,519
Investment and interest income	11,692	18,717
Fines and forfeitures	38,416	34,253
Contributions	11	3
Other revenue	8,652	11,162
Total Revenues	829,716	803,549
Expenditures		
Current:		
General government	173,300	156,040
Public safety	424,718	400,469
Public works	81,710	84,310
Health	42,514	41,783
Parks and recreation	50,375	47,003
Cultural activities	32,531	31,386
Community development	17,209	17,499
Principal retirement	378	571
Interest	4,047	2,737
Total Expenditures	826,782	781,798
Excess of revenues over expenditures	2,934	21,751
Other Financing Sources (Uses)		
Sale of capital assets	-	13
Capital leases restructured	260,000	-
Payment to escrow	(250,290)	-
Insurance recoveries	74	1
Transfers in	30,731	32,333
Transfers out	(67,591)	(44,163)
Total Other Financing Sources (Uses)	(27,076)	(11,816)
Net change in fund balance	(24,142)	9,935
Fund balance - January 1	195,591	185,656
Fund Balance - December 31	\$ 171,449	\$ 195,591



PRIOPRIETARY FUNDS

PROPRIETARY FUNDS

Proprietary funds are a group of funds that account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector.

ENTERPRISE FUNDS

- **Environmental Services** - to account for the operation and activity of the City's chemical waste disposal, phase out of hazardous materials disposal sites, and litter prevention.
- **Golf Course** - to account for the administration, operation, maintenance and improvement of City-owned golf facilities.

INTERNAL SERVICE FUNDS

- **Central Services** - to account for providing paper and printing goods and services to departments of the City and other users on a cost reimbursement basis.
- **Fleet Maintenance** - to account for the financing of automotive repairs and services provided to departments of the City or to other governmental units on a cost reimbursement basis.
- **Asphalt Plant** - to account for the expenditures and revenues of the City's Asphalt Plant that provides a service to the metropolitan Denver area and is an essential element in the street resurfacing program of the City's Street Maintenance division.
- **Workers Compensation** - to account for the City's workers compensation self insurance activities.

Combining Statement of Net Assets - Nonmajor Enterprise Funds

December 31, 2008 (dollars in thousands)

	Environmental Services	Golf Course	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 13,872	\$ 4,788	\$ 18,660
Receivables:			
Accounts	1,136	49	1,185
Accrued interest	54	19	73
Inventories	-	128	128
Interfund receivable	8	25	33
Restricted assets:			
Cash and cash equivalents	1,184	-	1,184
Accrued interest receivable	4	-	4
Other receivables	416	-	416
Total Current Assets	16,674	5,009	21,683
Capital assets:			
Land and construction in progress	3,168	4,004	7,172
Buildings and improvements	672	8,457	9,129
Improvements other than buildings	131	13,092	13,223
Machinery and equipment	163	4,223	4,386
Accumulated depreciation	(901)	(14,263)	(15,164)
Net capital assets	3,233	15,513	18,746
Bond issue costs and other assets	-	182	182
Total Noncurrent Assets	3,233	15,695	18,928
Total Assets	19,907	20,704	40,611
Liabilities			
Current liabilities:			
Vouchers payable	181	339	520
Revenue bonds payable	-	385	385
Accrued liabilities	590	189	779
Interfund payable	1,118	489	1,607
Compensated absences	-	154	154
Deferred revenue	-	98	98
Current liabilities (payable from restricted assets):			
Vouchers payable	123	-	123
Total Current Liabilities	2,012	1,654	3,666
Noncurrent liabilities:			
Revenue bonds payable	-	5,725	5,725
Unamortized premiums	-	50	50
Compensated absences	218	397	615
Total Noncurrent Liabilities	218	6,172	6,390
Total Liabilities	2,230	7,826	10,056
Net Assets			
Invested in capital assets, net of related debt	3,233	9,585	12,818
Restricted for capital projects	1,481	-	1,481
Unrestricted	12,963	3,293	16,256
Total Net Assets	\$ 17,677	\$ 12,878	\$ 30,555

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Nonmajor Enterprise Funds

For the Year Ended December 31, 2008 (dollars in thousands)

	Environmental Services	Golf Course	Total
Operating Revenues			
Charges for services	\$ 7,260	\$ 8,396	\$ 15,656
Other revenue	277	3	280
Total Operating Revenues	7,537	8,399	15,936
Operating Expenses			
Personnel services	2,467	4,563	7,030
Contractual services	2,066	257	2,323
Supplies and materials	64	1,067	1,131
Depreciation	14	668	682
Other operating expenses	1,725	1,399	3,124
Total Operating Expenses	6,336	7,954	14,290
Operating income	1,201	445	1,646
Nonoperating Revenues (Expenses)			
Investment and interest income	604	226	830
Interest expense	-	(299)	(299)
Total Nonoperating Revenues (Expenses)	604	(73)	531
Income before transfers	1,805	372	2,177
Transfers out	(250)	-	(250)
Change in Net Assets	1,555	372	1,927
Net assets - January 1	16,122	12,506	28,628
Net Assets - December 31	\$ 17,677	\$ 12,878	\$ 30,555

Combining Statement of Cash Flows - Nonmajor Enterprise Funds

For the Year Ended December 31, 2008 (dollars in thousands)

	Environmental Services	Golf Course	Total
Cash Flows From Operating Activities			
Receipts from customers	\$ 7,992	\$ 8,465	\$ 16,457
Payments to suppliers	(3,998)	(3,805)	(7,803)
Payments to employees	(2,415)	(4,516)	(6,931)
Other payments	(1,485)	-	(1,485)
Net Cash Provided by Operating Activities	94	144	238
Cash Flows From Noncapital Financing Activities			
Transfers out	(250)	-	(250)
Net Cash Used by Noncapital Financing Activities	(250)	-	(250)
Cash Flows From Capital and Related Financing Activities			
Principal payments	-	(370)	(370)
Acquisition of capital assets	(26)	(2,865)	(2,891)
Interest paid on capital debt	-	(299)	(299)
Net Cash Used by Capital and Related Financing Activities	(26)	(3,534)	(3,560)
Cash Flows from Investing Activities			
Interest received	638	259	897
Net increase (decrease) in cash and cash equivalents	456	(3,131)	(2,675)
Cash and cash equivalents - January 1	14,600	7,919	22,519
Cash and Cash Equivalents - December 31	\$ 15,056	\$ 4,788	\$ 19,844
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating income	\$ 1,201	\$ 445	\$ 1,646
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	14	668	682
Accounts receivable	455	13	468
Inventories	-	7	7
Vouchers payable	(1,628)	(1,179)	(2,807)
Unearned revenue	-	53	53
Accrued liabilities	52	47	99
Interfund payable	-	90	90
Net Cash Provided by Operating Activities	\$ 94	\$ 144	\$ 238
Noncash Activities			
Amortization of bond premium	\$ -	\$ 9	\$ 9

Combining Statement of Net Assets - Internal Service Funds

December 31, 2008 (dollars in thousands)

	Central Services	Fleet Maintenance	Asphalt Plant	Workers' Compensation	Total
Assets					
Current Assets:					
Cash and cash equivalents	\$ -	\$ 2,203	\$ 2,289	\$ 23,912	\$ 28,404
Receivables (net of allowance of \$4):					
Accounts	16	58	-	149	223
Accrued interest	-	-	-	99	99
Interfund receivable	1,241	1,911	13	1,101	4,266
Inventories	116	2,141	402	-	2,659
Restricted cash and cash equivalents	14	-	-	-	14
Total Current Assets	1,387	6,313	2,704	25,261	35,665
Capital Assets:					
Buildings and improvements	715	-	3,392	-	4,107
Improvements other than buildings	-	15	67	-	82
Machinery and equipment	828	6,528	957	-	8,313
Accumulated depreciation	(661)	(5,301)	(3,405)	-	(9,367)
Net capital assets	882	1,242	1,011	-	3,135
Total Assets	2,269	7,555	3,715	25,261	38,800
Liabilities					
Current Liabilities:					
Vouchers payable	486	367	104	314	1,271
Accrued liabilities	9	196	13	30	248
Interfund payable	1,520	6	5	129	1,660
Capital lease obligations	74	-	-	-	74
Compensated absences	11	225	-	7	243
Claims reserve	-	-	-	11,371	11,371
Total Current Liabilities	2,100	794	122	11,851	14,867
Noncurrent Liabilities:					
Capital lease obligations	243	-	-	-	243
Compensated absences	40	716	41	87	884
Other accrued liabilities	-	-	-	-	-
Claims reserve	-	-	-	21,653	21,653
Total noncurrent liabilities	283	716	41	21,740	22,780
Total Liabilities	2,383	1,510	163	33,591	37,647
Net Assets					
Invested in capital assets, net of related debt	566	1,242	1,011	-	2,819
Unrestricted (deficit)	(680)	4,803	2,541	(8,330)	(1,666)
Total Net Assets (Deficit)	\$ (114)	\$ 6,045	\$ 3,552	\$ (8,330)	\$ 1,153

Combining Statement of Revenues, Expenses and Changes in Net Assets - Internal Service Funds

For the Year Ended December 31, 2008 (dollars in thousands)

	Central Services	Fleet Maintenance	Asphalt Plant	Workers' Compensation	Total
Operating Revenues					
Charges for services	\$ 4,853	\$ 21,576	\$ 8,354	\$ 15,868	\$ 50,651
Other revenue	7	386	1	833	1,227
Total Operating Revenues	4,860	21,962	8,355	16,701	51,878
Operating Expenses					
Personnel services	482	7,279	514	1,062	9,337
Contractual services	270	140	24	536	970
Supplies and materials	1,076	13,469	6,482	468	21,495
Depreciation	137	413	240	-	790
Claims payments	-	-	-	8,863	8,863
Change in claims reserve	-	-	-	528	528
Other operating expenses	3,145	480	532	1,896	6,053
Net Operating Expenses	5,110	21,781	7,792	13,353	48,036
Operating income (loss)	(250)	181	563	3,348	3,842
Nonoperating Revenues (Expenses)					
Loss on disposal of assets	-	-	-	-	-
Investment and interest income	-	-	-	1,134	1,134
Interest expense	(24)	-	-	-	(24)
Total Nonoperating Revenues (Expenses)	(24)	-	-	1,134	1,110
Transfers in	-	50	-	-	50
Change in net assets	(274)	231	563	4,482	5,002
Net assets (deficit) - January 1	160	5,814	2,989	(12,812)	(3,849)
Net Assets (Deficit) -December 31	\$ (114)	\$ 6,045	\$ 3,552	\$ (8,330)	\$ 1,153

Combining Statement of Cash Flows - Internal Service Funds

For the Year Ended December 31, 2008 (dollars in thousands)

	Central Services	Fleet Maintenance	Asphalt Plant	Workers' Compensation	Total
Cash Flows From Operating Activities					
Receipts from customers	\$ 4,430	\$ 22,197	\$ 8,399	\$ 13,522	\$ 48,548
Payments to suppliers	(3,787)	(14,291)	(7,282)	(796)	(26,156)
Payments to employees	(468)	(7,223)	(515)	(1,012)	(9,218)
Other receipts (payments)	-	-	-	541	541
Sale of salvage	-	-	-	-	-
Claims paid	-	-	-	(8,758)	(8,758)
Net Cash Provided by Operating Activities	175	683	602	3,497	4,957
Cash Flows from Noncapital Financing Activities					
Transfers in	-	50	-	-	50
Net Cash Provided by Noncapital Financing Activities	-	50	-	-	50
Cash Flows from Capital and Related Financing Activities					
Principal payments	(151)	-	-	-	(151)
Acquisition of capital assets	-	-	(29)	-	(29)
Loss on disposal of assets	-	207	-	-	207
Interest paid	(24)	-	-	-	(24)
Net Cash Provided (Used) by Capital and Related Financing Activities	(175)	207	(29)	-	3
Cash Flows From Investing Activities					
Interest received	-	-	-	1,123	1,123
Net increase in cash and cash equivalents	-	940	573	4,620	6,133
Cash and cash equivalents - January 1	14	1,263	1,716	19,292	22,285
Cash and Cash Equivalents - December 31	\$ 14	\$ 2,203	\$ 2,289	\$ 23,912	\$ 28,418
Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities					
Operating income (loss)	\$ (250)	\$ 181	\$ 563	\$ 3,348	\$ 3,842
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	137	413	240	-	790
Accounts receivable	2	(27)	8	302	285
Interfund receivable	(432)	262	36	(939)	(1,073)
Inventories	4	(234)	(322)	-	(552)
Vouchers payables	190	15	80	92	377
Accrued liabilities	10	80	(1)	50	139
Interfund payable	514	(7)	(2)	116	621
Claims reserve	-	-	-	528	528
Net Cash Provided by Operating Activities	\$ 175	\$ 683	\$ 602	\$ 3,497	\$ 4,957



FIDUCIARY FUNDS

FIDUCIARY FUNDS

Fiduciary funds are trust and agency funds which account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. These include expendable trust funds, non-expendable trust funds, pension trust funds, and agency funds.

PENSION, HEALTH, AND OTHER EMPLOYEE BENEFITS TRUST FUNDS

- **Pension Benefits Trust Funds - Denver Employees Retirement Plan** - to account for the pension assets of the Denver Employees Retirement Plan.
- **Health Benefits Trust Funds - Denver Employees Retirement Plan** - to account for the health benefits assets of the Denver Employees Retirement Plan.
- **Deferred Compensation** - to account for City employees' voluntary deferrals of current income to future years and the investment income earned.

AGENCY FUNDS

- **Employee Salary Redirect Plan** - to account for employees' income tax exempt voluntary salary deductions used to pay for dependent childcare, medical expense reimbursement, and medical insurance premium payments.
- **Agency** - to account for the consolidation of payroll activity in one fund after the recording of expenditures in the appropriate funds. Also, collected receipts are temporarily held here in unapportioned accounts until a proper allocation is determined. Additionally, property taxes collected for all the taxing entities in the County of Denver are transferred here from the trust fund where they are initially recorded.

Combining Statement of Fiduciary Net Assets - Pension, Health, and Other Employee Benefit Trust Funds

December 31, 2008 (dollars in thousands)

	Pension Benefits Trust Fund Denver Employees Retirement Plan	Health Benefits Trust Fund Denver Employees Retirement Plan	Other Employee Benefit Trust Fund Deferred Compensation Plan	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 41,025	\$ 1,966	\$ -	\$ 42,991
Securities lending collateral	144,352	6,920	-	151,272
Receivables:				
Accounts	2,060	99	-	2,159
Accrued interest	6,111	293	-	6,404
Investments:				
U.S. Government obligations	131,432	6,301	-	137,733
Domestic stocks and bonds	829,142	39,748	-	868,890
International stocks	203,867	9,773	-	213,640
Annuity	-	-	342,997	342,997
Mutual funds	-	-	32,841	32,841
Real estate	168,445	8,075	-	176,520
Other	82,200	3,940	8,198	94,338
Total Investments	1,415,086	67,837	384,036	1,866,959
Total Current Assets	1,608,634	77,115	384,036	2,069,785
Capital assets, net of accumulated depreciation	960	46	-	1,006
Total Assets	1,609,594	77,161	384,036	2,070,791
Liabilities				
Vouchers payable	3,868	185	-	4,053
Securities lending obligations	150,181	7,200	-	157,381
Total Liabilities	154,049	7,385	-	161,434
Net Assets Held in Trust for Pension and Other Employee Benefit Trust Funds	\$ 1,455,545	-	\$ 384,036	
Net Assets Held in Trust for OPEB Benefits		\$ 69,776		
Net Assets Held in Trust for Benefits				\$ 1,909,357

Combining Statement of Changes in Fiduciary Net Assets - Pension, Health, and Other Employee Benefit Trust Funds

For the Year Ended December 31, 2008 (dollars in thousands)

	Pension Benefits Trust Fund Denver Employees Retirement Plan	Health Benefits Trust Fund Denver Employees Retirement Plan	Other Employee Benefit Trust Fund Deferred Compensation Plan	Total
Additions				
Contributions:				
City and County of Denver	\$ 37,602	\$ 3,711	\$ -	\$ 41,313
Denver Health and Hospital Authority Plan members	6,761	543	-	7,304
	<u>12,805</u>	<u>1,183</u>	<u>33,011</u>	<u>46,999</u>
Total contributions	57,168	5,437	33,011	95,616
Investment earnings (loss):				
Net appreciation (depreciation) in fair value of investments	(571,798)	(27,770)	-	(599,568)
Interest and dividends	<u>55,299</u>	<u>2,695</u>	<u>(103,535)</u>	<u>(45,541)</u>
Total investment loss	(516,499)	(25,075)	(103,535)	(645,109)
Less investment expense	<u>(8,678)</u>	<u>(422)</u>	<u>-</u>	<u>(9,100)</u>
Net loss from investments	(525,177)	(25,497)	(103,535)	(654,209)
Securities lending earnings	6,885	336	-	7,221
Securities lending expenses:				
Borrower rebates	(4,475)	(219)	-	(4,694)
Agent fees	<u>(604)</u>	<u>(29)</u>	<u>-</u>	<u>(633)</u>
Net earnings from securities lending	1,806	88	-	1,894
Total net investment loss	(523,371)	(25,409)	(103,535)	(652,315)
Total Additions	(466,203)	(19,972)	(70,524)	(556,699)
Deductions				
Benefits	115,091	10,823	31,036	156,950
Refunds of contributions	493	24	-	517
Administrative expenses	<u>2,840</u>	<u>138</u>	<u>14</u>	<u>2,992</u>
Total Deductions	118,424	10,985	31,050	160,459
Change in net assets	(584,627)	(30,957)	(101,574)	(717,158)
Net assets - January 1	<u>2,040,172</u>	<u>100,733</u>	<u>485,610</u>	<u>2,626,515</u>
Net assets - December 31	\$ 1,455,545	\$ 69,776	\$ 384,036	\$ 1,909,357

Combining Statement of Changes in Assets and Liabilities - Agency Funds

For the Year Ended December 31, 2008 (dollars in thousands)

	Balance January 1	Additions	Deductions	Balance December 31
Employee Salary Redirect Plan				
Assets				
Cash and cash equivalents	\$ 83	\$ 4,495	\$ 4,496	\$ 82
Accrued Interest	-	1	-	1
Total Assets	\$ 83	\$ 4,496	\$ 4,496	\$ 83
Liabilities				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	83	4,441	4,441	83
Total Liabilities	\$ 83	\$ 4,441	\$ 4,441	\$ 83
Agency				
Assets				
Cash on hand	\$ 4,028	\$ 822	\$ 1,236	\$ 3,614
Cash and cash equivalents	12,877	440,996	437,552	16,321
Receivables (net of allowances for uncollectibles of \$6,222):				
Taxes	485,093	506,022	490,325	500,790
Accounts	26	16	18	24
Total Assets	\$ 502,024	\$ 947,856	\$ 929,131	\$ 520,749
Liabilities				
Vouchers payable	\$ 326	\$ 44,075	\$ 43,622	\$ 779
Other accrued liabilities	4,130	444,584	443,561	5,153
Due to taxing units	497,568	525,982	508,733	514,817
Total Liabilities	\$ 502,024	\$ 1,014,641	\$ 995,916	\$ 520,749
Total - All Agency Funds				
Assets				
Cash on hand	\$ 4,028	\$ 822	\$ 1,236	\$ 3,614
Cash and cash equivalents	12,960	445,491	442,048	16,403
Receivables (net of allowances for uncollectibles of \$6,222):				
Taxes	485,093	506,022	490,325	500,790
Accounts	26	16	18	24
Accrued interest	-	1	-	1
Total Assets	\$ 502,107	\$ 952,352	\$ 933,627	\$ 520,832
Liabilities				
Vouchers payable	\$ 326	\$ 44,075	\$ 43,622	\$ 779
Other accrued liabilities	4,213	449,025	448,002	5,236
Due to taxing units	497,568	525,982	508,733	514,817
Total Liabilities	\$ 502,107	\$ 1,019,082	\$ 1,000,357	\$ 520,832

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COMPONENT UNITS

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Combining Statement of Net Assets - Nonmajor Component Units

December 31, 2008 (dollars in thousands)

	Cherry Creek Subarea BID	Cherry Creek North BID	Colfax BID	Denver Art Museum
Assets				
Cash and cash equivalents	\$ 15	\$ 918	\$ 284	\$ 7,664
Investments	-	-	-	510
Receivables:				
Taxes	-	2,859	332	-
Accounts	-	20	-	165
Other	-	-	-	10,587
Inventories	-	-	-	428
Prepaid items and other assets	-	94	-	1,711
Restricted Assets:				
Cash and cash equivalents	-	8,150	13	954
Net assets held by third party	-	-	-	103,767
Capital Assets:				
Land and construction in progress	-	1,273	-	4,600
Buildings and improvements	-	15	-	37,234
Machinery and equipment	-	188	-	1,839
Accumulated depreciation	-	(148)	-	(28,579)
Net Capital Assets	-	1,328	-	15,094
Long-term receivables	-	-	-	6,621
Other assets	-	208	-	-
Total Assets	15	13,577	629	147,501
Liabilities				
Vouchers payable	-	353	21	1,904
Accrued liabilities	-	91	-	1,544
Deferred revenue	-	2,859	332	1,942
Noncurrent liabilities:				
Due within one year	-	271	-	1,484
Due in more than one year	-	9,030	-	8,770
Total Liabilities	-	12,604	353	15,644
Net Assets				
Invested in capital assets, net of related debt	-	155	-	15,094
Restricted for:				
Emergency use	-	88	11	-
Debt service	-	1	-	-
Donor restrictions:				
Expendable	-	-	-	17,422
Nonexpendable	-	-	-	99,058
Unrestricted	15	729	265	283
Total Net Assets	\$ 15	\$ 973	\$ 276	\$ 131,857

	Denver Museum of Nature and Science	Denver Metro Convention and Visitor's Bureau, Inc.	Denver Preschool Program, Inc.	Downtown Denver BID	Old South Gaylord BID	West Colfax BID	Total
\$	12,712	\$ 3,109	\$ 9,413	\$ 1,306	\$ 18	\$ 56	\$ 35,495
	5,508	137	-	-	-	3	6,158
	-	-	-	4,364	-	-	7,555
	2,470	1,719	-	287	-	-	4,661
	3,095	-	-	-	-	-	13,682
	329	-	-	-	-	-	757
	1,056	319	7	41	-	-	3,228
	-	2,600	5,717	-	-	-	17,434
	60,077	135	-	-	-	-	163,979
	-	-	-	-	-	-	5,873
	-	744	-	618	-	-	38,611
	7,236	1,402	19	(180)	19	-	10,523
	(6,179)	(1,511)	(2)	-	(19)	-	(36,438)
	1,057	635	17	438	-	-	18,569
	-	-	-	-	-	-	6,621
	-	-	-	-	-	-	208
	86,304	8,654	15,154	6,436	18	59	278,347
	2,158	759	2,631	316	-	-	8,142
	733	715	5,996	-	10	-	9,089
	589	522	-	4,365	-	-	10,609
	-	47	-	-	-	-	1,802
	-	58	-	-	-	-	17,858
	3,480	2,101	8,627	4,681	10	-	47,500
	1,057	635	17	438	-	-	17,396
	-	-	-	153	-	3	255
	-	-	-	-	-	-	1
	60,685	-	5,717	-	-	-	83,824
	3,182	-	-	-	-	-	102,240
	17,900	5,918	793	1,164	8	56	27,131
\$	82,824	\$ 6,553	\$ 6,527	\$ 1,755	\$ 8	\$ 59	\$ 230,847

Combining Statement of Activities - Nonmajor Component Units

For the Year Ended December 31, 2008 (dollars in thousands)

	Cherry Creek Subarea BID	Cherry Creek North BID	Colfax BID	Denver Art Museum
Expenses	\$ 11	\$ 2,421	\$ 277	\$ 37,740
Program Revenues				
Charges for services	-	137	-	9,449
Operating grants and contributions	-	-	-	19,812
Total Program Revenues	<u>-</u>	<u>137</u>	<u>-</u>	<u>29,261</u>
Net expenses	(11)	(2,284)	(277)	(8,479)
General Revenues				
Taxes:				
Lodgers	-	-	-	-
Property	11	2,684	336	-
Sales and use	-	-	-	5,780
Specific ownership	-	212	24	-
Investment and interest income	-	33	6	(5,209)
Other revenues	-	-	2	3,884
Total General Revenues	<u>11</u>	<u>2,929</u>	<u>368</u>	<u>4,455</u>
Change in net assets	-	645	91	(4,024)
Net Assets - January 1, as previously reported	15	328	185	135,881
Restatement for change in reporting entity	-	-	-	-
Net Assets - January 1, as restated	<u>15</u>	<u>328</u>	<u>185</u>	<u>135,881</u>
Net Assets - December 31	<u>\$ 15</u>	<u>\$ 973</u>	<u>\$ 276</u>	<u>\$ 131,857</u>

	Denver Museum of Nature and Science	Denver Metro Convention and Visitor's Bureau, Inc.	Denver Preschool Program, Inc.	Downtown Denver BID	Old South Gaylord BID	West Colfax BID	Total
\$	32,979	\$ 15,661	\$ 14,459	\$ 5,026	\$ 38	\$ 89	\$ 108,701
	12,843	3,396	-	-	-	-	25,825
	11,340	-	35	349	-	-	31,536
	24,183	3,396	35	349	-	-	57,361
	(8,796)	(12,265)	(14,424)	(4,677)	(38)	(89)	(51,340)
	-	13,744	-	-	-	-	13,744
	-	-	-	4,210	20	103	7,364
	6,807	-	11,552	-	-	-	24,139
	-	-	-	-	-	-	236
	(30,970)	115	286	-	-	-	(35,739)
	4,983	37	-	792	-	24	9,722
	(19,180)	13,896	11,838	5,002	20	127	19,466
	(27,976)	1,631	(2,586)	325	(18)	38	(31,874)
	110,800	4,922	-	1,430	26	21	253,608
	-	-	9,113	-	-	-	9,113
	110,800	4,922	9,113	1,430	26	21	262,721
\$	82,824	\$ 6,553	\$ 6,527	\$ 1,755	\$ 8	\$ 59	\$ 230,847

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OTHER SUPPLEMENTARY SCHEDULES

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Combined Schedule of Bonds Payable, Commercial Paper, and Escrows

December 31, 2008 (dollars in thousands)

	Amount Issued	Maturity	Interest Rate	Amount Outstanding	1st Optional Call Date	Mandatory Sinking Fund Redemption
Denver Airport System						
1991D Airport System Revenue	\$ 600,001	2013	7.75%	\$ 69,211	Not callable	2009-2012
1992F-G Airport System Revenue ¹	135,000	2025	0.90%	45,400	1/2/2009	2009-2024
1995C Airport System Revenue	107,585	2012	6.50%	10,625	Not callable	2010-2011
1997E Airport System Revenue	415,705	2011-2013	6.00%	34,462	Not callable	n/a
1998A Airport System Revenue	206,665	2025	5.00%	175,990	11/15/2009	2021-2024
1998B Airport System Revenue	103,395	2025	5.00%	103,395	11/15/2009	n/a
Escrow - LOI	54,880	2013-2025	6.125-7.75%	54,880	5/15/2009	n/a
2000A Airport System Revenue	330,625	2009-2023	4.80-6.00%	233,270	11/15/2010	2022
2001A Airport System Revenue	395,635	2009-2017	5.00-5.625%	206,912	11/15/2011	n/a
2001B Airport System Revenue	16,675	2013-2016	4.70-5.50%	16,675	11/15/2011	n/a
2001D Airport System Revenue	70,540	2009-2024	5.00-5.50%	53,510	11/15/2011	n/a
2002C Airport System Revenue ¹	49,000	2024	0.90%	38,400	1/2/2009	2009-2024
2002E Airport System Revenue	203,565	2009-2023	4.00-5.50%	152,440	11/15/2012	n/a
2003A Airport System Revenue	161,965	2026-2031	5.00%	161,965	1/2/2009	2027-2030
2003B Airport System Revenue	125,000	2033	5.00-5.75%	75,460	11/15/2013	2031-2032
2005A Airport System Revenue	227,740	2011-2025	4.00-5.00%	224,510	11/15/2015	n/a
2006A Airport System Revenue	279,585	2009-2015	4.00-5.00%	279,585	11/15/2016	n/a
2006B Airport System Revenue	170,005	2015-2025	5.00%	133,555	Not callable	n/a
Escrow - ABS	77,263	2009-2024	5.00-7.75%	137,750	11/15/2009	n/a
2007A Airport System Revenue	188,350	2023-2030	5.00%	188,350	11/15/2017	2028-2029
2007B Airport System Revenue	24,250	2032	5.00%	24,250	11/15/2017	n/a
2007C Airport System Revenue	34,635	2016-2033	5.00%	34,635	11/15/2017	n/a
2007D Airport System Revenue	147,815	2016-2023	5.25-5.50%	147,815	11/15/2017	n/a
2007D2 Airport System Revenue	31,950	2014-2015	5.00%	31,950	Not callable	n/a
2007E Airport System Revenue	47,400	2032	2.99-3.25%	47,400	11/15/2017	2030-2031
2007F1-F4 Airport System Revenue ²	208,025	2025	4.025%	208,025	1/2/2009	2021-2024
2007G1-G2 Airport System Revenue ³	148,500	2025	2.00%	148,500	1/2/2009	2021-2024
2008A1 Airport System Revenue	221,215	2009-2017	5.00-5.50%	201,830	Not callable	n/a
2008A2-A4 Airport System Revenue	387,625	2032	5.00-5.25%	387,625	5/16/2010	2016-2031
2008B Airport System Revenue ¹	81,800	2025	1.45%	78,800	1/2/2009	n/a
2008C1-C3 Airport System Revenue ¹	292,600	2025	0.95-1.00%	292,600	1/2/2009	n/a
2008 Commercial Paper	100,000	2009	1.10%	100,000	n/a	n/a
Total Denver Airport System				4,099,775		
Deferred amount on refundings				(295,180)		
Unamortized premium net of discount				63,519		
Net Denver Airport System				3,868,114		
Wastewater Management						
2002 Wastewater Revenue Bonds	30,700	2009-2022	4.25-5.50%	24,250	11/1/2012	n/a
Unamortized premium				68		
Total Wastewater Management				24,318		
Golf Enterprise						
2005 Golf Enterprise Revenue Bonds	7,365	2009-2020	4.375-5.50%	6,110	9/1/2016	2010-2018
Unamortized Premium				50		
Total Golf Enterprise				6,160		

continued

Combined Schedule of Bonds Payable, Commercial Paper, and Escrows - continued

December 31, 2008 (dollars in thousands)

	Amount Issued	Maturity	Interest Rate	Amount Outstanding	1st Optional Call Date	Mandatory Sinking Fund Redemption
Water Board						
1999 Refunding General Obligation Bonds	\$ 14,530	2010-2029	5.50-6.00%	\$ 14,530	10/1/2013	n/a
2000 Refunding General Obligation Bonds	12,700	2011-2015	4.80-5.50%	3,245	10/1/2011	n/a
2001A Refunding General Obligation Bonds	11,215	2009-2016	4.00-4.70%	6,595	9/1/2011	n/a
2001B Refunding General Obligation Bonds	75,170	2009	4.00%	10,340	n/a	n/a
2002 Refunding General Obligation Bonds	11,610	2009-2022	3.125-4.50%	8,015	10/1/2012	n/a
2003A Revenue Bonds	50,000	2009-2023	2.50-5.00%	49,500	6/1/2013	n/a
2003B Revenue Bonds	77,155	2009-2016	3.75-5.00%	61,215	6/1/2013	n/a
2004 Revenue Bonds	43,655	2009-2024	4.125-5.50%	38,155	12/1/2014	n/a
2005 Revenue Bonds	30,000	2009-2025	3.25-5.25%	26,940	12/1/2015	2024
2007 Revenue Bonds	100,000	2012-2037	3.00-5.00%	100,000	12/15/2018	2021-2036
2008 Revenue Bonds	1,800	2009-2022	0.75%	1,680	n/a	2009-2036
Total Water Board				320,215		
Deferred amount on refunding				(953)		
Premium net of discount				4,487		
Net Water Board				323,749		
General Obligation						
1999A Various Purposes (mini-bonds)	3,134	2014	4.75%	3,133 ⁴	not callable	n/a
2000 Various Purpose Bonds	29,000	2009-2015	4.75-5.10%	16,050	8/1/2010	n/a
2002 Art Museum Bonds	52,500	2009-2017	4.25-5.00%	35,410	8/1/2012	n/a
2003A Auditorium Theatre/Zoo Bonds	35,000	2009-2018	3.00-5.50%	19,965	8/1/2013	n/a
2003B Medical Facilities Bonds	148,000	2009-2018	4.00-5.00%	105,925	8/1/2013	n/a
2005 Justice System Facilities/Zoo Bonds	77,000	2009-2025	4.00-5.00%	66,700	8/1/2015	n/a
2006 Justice System Facilities Bonds	125,000	2009-2025	4.25-5.00%	125,000	8/1/2016	n/a
2007 Justice System Facilities (mini-bonds)	8,861	2022	4.75%	8,861 ⁴	not callable	n/a
2008 Justice System Facilities	174,135	2009-2025	3.00-5.50%	170,635	not callable	n/a
2008 Commercial Paper	38,000	2008	0.90%	38,000	n/a	n/a
Total Primary Government				589,679		
Unamortized premium				34,540		
Net Primary Government				624,219		
1998 Gateway Village GID	2,000	2009-2018	6.00%	585	6/1/2009	n/a
2004 Gateway Village GID	2,010	2009-2012	3.00-3.40%	1,630	12/1/2009	n/a
Deferred amount on refunding				(57)		
Total General Obligation				626,377		
Excise Tax Revenues Bonds						
1999 Excise Tax Refunding	74,340	2009-2014	5.25-5.50%	36,945	9/1/2009	n/a
2001 Excise Tax Revenue Series A	186,500	2009-2010	4.00-5.00%	13,955	3/1/2011	n/a
2001 Excise Tax Revenue Series B ¹	75,000	2025	3.75%	74,000	1/2/2009	2021-2025
2003 Excise Tax Refunding	28,245	2009-2015	3.00-5.25%	17,040	5/1/2013	n/a
2005 Excise Tax Refunding	149,190	2009-2020	3.50-5.25%	148,990	not callable	n/a
Total Excise Tax Revenues Bonds				290,930		
Deferred amount on refunding				(2,433)		
Unamortized premium				12,132		
Net Excise Tax Revenue Bonds				300,629		
Total General Long-Term Debt				927,006		
Total Bonds Payable				\$ 5,149,347		

¹Variable rate issue - weekly interest rate reset

²Auction rate securities - 7 day auction

³Variable rate issue - daily interest rate reset

⁴Amounts do not include \$1,805 and \$731 of compound interest on the Series 1999A and 2007 mini-bonds, respectively.

Variable rate issues reflect rate in effect as of December 31, 2008

The public report burden for this information collection is estimated to average 380 hours annually.		Financial Planning 02/01 Form # 350-050-36			
LOCAL HIGHWAY FINANCE REPORT		City or County: Denver			
		YEAR ENDING : Dec-08			
This Information From The Records Of City and County of Denver:		Prepared By: Catherine Dockery Phone: (720) 913-5539			
I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE					
ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration	
1. Total receipts available					
2. Minus amount used for collection expenses					
3. Minus amount used for nonhighway purposes					
4. Minus amount used for mass transit					
5. Remainder used for highway purposes					
II. RECEIPTS FOR ROAD AND STREET PURPOSES		III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES			
ITEM	AMOUNT	ITEM	AMOUNT		
A. Receipts from local sources:		A. Local highway disbursements:			
1. Local highway-user taxes		1. Capital outlay (from page 2)	\$	54,531,068.00	
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	\$	15,332,854.00	
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:			
c. Total (a.+b.)		a. Traffic control operations	\$	10,253,244.00	
2. General fund appropriations	\$ 96,210,605.00	b. Snow and ice removal	\$	6,223,194.00	
3. Other local imposts (from page 2)	\$ 1,207,962.00	c. Other	\$	12,382,000.00	
4. Miscellaneous local receipts (from page 2)	\$ 536.00	d. Total (a. through c.)	\$	28,858,438.00	
5. Transfers from toll facilities		4. General administration & miscellaneous	\$	2,901,340.00	
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	\$	15,044,403.00	
a. Bonds - Original Issues		6. Total (1 through 5)	\$	116,668,103.00	
b. Bonds - Refunding Issues		B. Debt service on local obligations:			
c. Notes		1. Bonds:			
d. Total (a. + b. + c.)	\$ -	a. Interest	\$	-	
7. Total (1 through 6)	\$ 97,419,103.00	b. Redemption	\$	-	
B. Private Contributions	\$ -	c. Total (a. + b.)	\$	-	
C. Receipts from State government (from page 2)	\$ 19,249,000.00	2. Notes:			
D. Receipts from Federal Government (from page 2)	\$ -	a. Interest	\$	-	
E. Total receipts (A.7 + B + C + D)	\$ 116,668,103.00	b. Redemption	\$	-	
		c. Total (a. + b.)	\$	-	
		3. Total (1.c + 2.c)	\$	-	
		C. Payments to State for highways			
		D. Payments to toll facilities			
		E. Total disbursements (A.6 + B.3 + C + D)	\$	116,668,103.00	
IV. LOCAL HIGHWAY DEBT STATUS (Show all entries at par)					
	Opening Debt	Amount Issued	Redemptions	Closing Debt	
A. Bonds (Total)	\$ -	\$ -	\$ -	\$ -	
1. Bonds (Refunding Portion)					
B. Notes (Total)				\$ -	
V. LOCAL ROAD AND STREET FUND BALANCE					
	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
		\$ 116,668,103.00	\$ 116,668,103.00		\$ -
Notes and Comments:					
- II.A.2 ("General fund appropriations") have been added to the extent that they are calculated to support highway expenditures					
- IV. Until 2006 we reported debt only for street-related special assessment districts. That amount is now negligible. General Obligation debt related to highways cannot be separated from debt for other purposes.					
- V.A&D. The City and County of Denver has no comprehensive, separate Road and Street "Fund." We have funds for various capital outlays; General Fund appropriations and other specified revenues support non-capital expenditures on roads and streets.					

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