

# **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 within the general improvement district.

## PERMANENT FUND

- **Cableland Trust** - to account for resources restricted by ordinance to be used to maintain the residence known 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 Sheets and Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance.

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## Combining Balance Sheet - Nonmajor Governmental Funds

December 31, 2010 (dollars in thousands)

	Special Revenue	Debt Service	Capital Projects	Cableland Trust	Total
<b>Assets</b>					
Cash on hand	\$ 6,063	\$ -	\$ -	\$ -	\$ 6,063
Cash and cash equivalents	78,986	78,690	86,437	562	244,675
Receivables (net of allowances for uncollectibles of \$70,541):					
Taxes	34,412	88,495	56,144	-	179,051
Notes	75,228	-	-	-	75,228
Accounts	43,827	-	22	-	43,849
Accrued interest	313	268	283	43	907
Interfund receivable	2,973	-	-	-	2,973
Due from other governments	23,230	-	13,011	-	36,241
Prepaid items and other assets	794	-	-	-	794
Restricted assets:					
Cash and cash equivalents	33,460	397	90	3,000	36,947
Assets held for disposition	4,718	-	-	-	4,718
<b>Total Assets</b>	<b>\$ 304,004</b>	<b>\$ 167,850</b>	<b>\$ 155,987</b>	<b>\$ 3,605</b>	<b>\$ 631,446</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Vouchers payable	\$ 18,603	\$ -	\$ 14,817	\$ -	\$ 33,420
Accrued liabilities	1,105	-	-	-	1,105
Due to taxing units	492	-	-	-	492
Interfund payable	9,060	-	67	-	9,127
Deferred revenue	72,924	86,027	58,726	-	217,677
Advances	3,338	-	-	-	3,338
<b>Total Liabilities</b>	<b>105,522</b>	<b>86,027</b>	<b>73,610</b>	<b>-</b>	<b>265,159</b>
Fund Balances:					
Reserved for:					
Notes receivable	75,228	-	-	-	75,228
Prepaid items and other assets	794	-	-	-	794
Assets held for disposition	4,718	-	-	-	4,718
Emergency use	30,989	-	9	-	30,998
Debt service:					
Long-term debt	2,471	52,662	-	-	55,133
Interest	-	29,161	-	-	29,161
Unreserved:					
Designated for subsequent years' expenditures	-	-	78,068	-	78,068
Undesignated:					
Special revenue funds	84,282	-	-	-	84,282
Capital projects funds	-	-	4,300	-	4,300
Permanent fund	-	-	-	3,605	3,605
<b>Total Fund Balances</b>	<b>198,482</b>	<b>81,823</b>	<b>82,377</b>	<b>3,605</b>	<b>366,287</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 304,004</b>	<b>\$ 167,850</b>	<b>\$ 155,987</b>	<b>\$ 3,605</b>	<b>\$ 631,446</b>

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

For the Year Ended December 31, 2010 (dollars in thousands)

	Special Revenue	Debt Service	Capital Projects	Cableland Trust	Total
<b>Revenues</b>					
Taxes:					
Facilities development admission	\$ -	\$ 2,633	\$ 4,527	\$ -	\$ 7,160
Lodgers	14,123	21,697	-	-	35,820
Occupational privilege	-	-	168	-	168
Property	28,512	84,162	53,072	-	165,746
Sales	11,686	25,568	-	-	37,254
Specific ownership	-	-	84	-	84
Telephone	6,866	-	-	-	6,866
Special assessments	-	-	1,397	-	1,397
Licenses and permits	1,336	-	-	-	1,336
Intergovernmental revenues	76,683	-	36,237	-	112,920
Charges for services	47,609	-	661	-	48,270
Investment and interest income	3,992	2,548	1,464	166	8,170
Fines and forfeitures	3,133	-	173	-	3,306
Contributions	4,061	-	1,518	-	5,579
Other revenue	41,401	48	439	-	41,888
<b>Total Revenues</b>	<b>239,402</b>	<b>136,656</b>	<b>99,740</b>	<b>166</b>	<b>475,964</b>
<b>Expenditures</b>					
Current:					
General government	56,770	-	20,814	-	77,584
Public safety	68,233	-	-	-	68,233
Public works	3,955	-	29,658	-	33,613
Health	9,870	-	241	-	10,111
Parks and recreation	7,847	-	7,121	-	14,968
Cultural activities	43,097	-	4,226	-	47,323
Community development	34,970	-	352	-	35,322
Economic opportunity	25,860	-	-	-	25,860
Debt service:					
Principal retirement	11,544	53,665	1,664	-	66,873
Interest	13,599	44,654	472	-	58,725
Bond issuance cost	-	-	150	-	150
Capital outlay	-	-	41,037	-	41,037
<b>Total Expenditures</b>	<b>275,745</b>	<b>98,319</b>	<b>105,735</b>	<b>-</b>	<b>479,799</b>
Excess (deficiency) of revenues over (under) expenditures	(36,343)	38,337	(5,995)	166	(3,835)
<b>Other Financing Sources (Uses)</b>					
Sale of capital assets	(579)	-	7,268	-	6,689
GI general obligation bonds issued	-	-	4,000	-	4,000
General obligation bonds issued	-	92,005	-	-	92,005
Capital leases	37,207	-	2,390	-	39,597
Payment to escrow	(37,774)	(92,005)	-	-	(129,779)
Bond premium	-	-	200	-	200
Insurance recoveries	456	-	-	-	456
Transfers in	41,820	53	19,687	-	61,560
Transfers out	(12,780)	(25,805)	(15,112)	(88)	(53,785)
<b>Total Other Financing Sources (Uses)</b>	<b>28,350</b>	<b>(25,752)</b>	<b>18,433</b>	<b>(88)</b>	<b>20,943</b>
Net change in fund balances	(7,993)	12,585	12,438	78	17,108
Fund balances - January 1	206,475	69,238	69,939	3,527	349,179
<b>Fund Balances - December 31</b>	<b>\$ 198,482</b>	<b>\$ 81,823</b>	<b>\$ 82,377</b>	<b>\$ 3,605</b>	<b>\$ 366,287</b>

## Combining Balance Sheet - Nonmajor Special Revenue Funds

December 31, 2010 (dollars in thousands)

	General Government	Public Safety	Health
<b>Assets</b>			
Cash on hand	\$ -	\$ 1,217	\$ -
Cash and cash equivalents	29,598	12,434	-
Receivables (net of allowances for uncollectibles of \$69,164)			-
Taxes	2,156	32,256	-
Notes	12,256	-	-
Accounts	2,428	2,265	-
Accrued interest	177	11	-
Interfund receivable	370	18	6
Due from other governments	3,524	4,464	1,586
Prepaid items and other assets	611	-	-
Restricted assets:			
Cash and cash equivalents	30,989	-	-
Assets held for disposition	-	-	-
<b>Total Assets</b>	<b>\$ 82,109</b>	<b>\$ 52,665</b>	<b>\$ 1,592</b>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Vouchers payable	\$ 3,964	\$ 3,598	\$ 664
Accrued liabilities	60	165	12
Due to taxing units	-	492	-
Interfund payable	22	168	164
Deferred revenue	1,249	34,784	86
Advances	-	214	-
<b>Total Liabilities</b>	<b>5,295</b>	<b>39,421</b>	<b>926</b>
Fund Balances:			
Reserved for:			
Notes receivable	12,256	-	-
Prepaid items and other assets	611	-	-
Assets held for disposition	-	-	-
Emergency use	30,989	-	-
Debt service:			
Long-term debt	-	-	-
Unreserved - undesignated	32,958	13,244	666
<b>Total Fund Balances</b>	<b>76,814</b>	<b>13,244</b>	<b>666</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 82,109</b>	<b>\$ 52,665</b>	<b>\$ 1,592</b>

	Culture and Recreation	Community Development	Economic Opportunity	Special Funds	Total
\$	4,844	\$ -	\$ 2	\$ -	\$ 6,063
	19,525	-	-	17,429	78,986
	-	-	-	-	-
	-	-	-	-	34,412
	-	62,972	-	-	75,228
	1,725	-	4	37,405	43,827
	3	3	-	119	313
	-	-	2,579	-	2,973
	92	11,852	1,712	-	23,230
	183	-	-	-	794
	-	648	-	1,823	33,460
	-	4,718	-	-	4,718
	<b>\$ 26,372</b>	<b>\$ 80,193</b>	<b>\$ 4,297</b>	<b>\$ 56,776</b>	<b>\$ 304,004</b>
\$	4,356	\$ 4,236	\$ 1,458	\$ 327	\$ 18,603
	309	81	478	-	1,105
	-	-	-	-	492
	337	3,994	2,219	2,156	9,060
	206	201	112	36,286	72,924
	3,124	-	-	-	3,338
	<b>8,332</b>	<b>8,512</b>	<b>4,267</b>	<b>38,769</b>	<b>105,522</b>
	-	62,972	-	-	75,228
	183	-	-	-	794
	-	4,718	-	-	4,718
	-	-	-	-	30,989
	-	648	-	1,823	2,471
	17,857	3,343	30	16,184	84,282
	<b>18,040</b>	<b>71,681</b>	<b>30</b>	<b>18,007</b>	<b>198,482</b>
	<b>\$ 26,372</b>	<b>\$ 80,193</b>	<b>\$ 4,297</b>	<b>\$ 56,776</b>	<b>\$ 304,004</b>

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

For the Year Ended December 31, 2010 (dollars in thousands)

	General Government	Public Safety	Health
<b>Revenues</b>			
Taxes:			
Lodgers	\$ 14,123	\$ -	\$ -
Property	6,164	22,348	-
Sales	11,686	-	-
Telephone	-	-	-
Licenses and permits	1,335	-	-
Intergovernmental revenues	11,435	29,497	9,589
Charges for services	1,537	5,604	4
Investment and interest income	1,842	101	-
Fines and forfeitures	-	3,128	-
Contributions	799	147	295
Other revenue	11,347	456	4
<b>Total Revenues</b>	<b>60,268</b>	<b>61,281</b>	<b>9,892</b>
<b>Expenditures</b>			
Current:			
General government	53,382	1,331	-
Public safety	77	62,331	-
Public works	3,955	-	-
Health	-	-	9,870
Parks and recreation	-	-	-
Cultural activities	35	-	-
Community development	2,193	-	-
Economic opportunity	-	-	-
Debt service:			
Principal retirement	1,635	408	-
Interest	281	103	-
<b>Total Expenditures</b>	<b>61,558</b>	<b>64,173</b>	<b>9,870</b>
Excess (deficiency) of revenues over (under) expenditures	(1,290)	(2,892)	22
<b>Other Financing Sources (Uses)</b>			
Sale of capital assets	-	-	-
Capital leases	1,087	-	-
Payment to escrow	-	-	-
Insurance recoveries	443	2	-
Transfers in	10,858	3,833	-
Transfers out	(6,611)	(397)	(38)
<b>Total Other Financing Sources (Uses)</b>	<b>5,777</b>	<b>3,438</b>	<b>(38)</b>
Net change in fund balances	4,487	546	(16)
Fund balances - January 1	72,327	12,698	682
<b>Fund Balances - December 31</b>	<b>\$ 76,814</b>	<b>\$ 13,244</b>	<b>\$ 666</b>

Cultural and Recreation	Community Development	Economic Opportunity	Special Funds	Total
\$ -	\$ -	\$ -	\$ -	\$ 14,123
-	-	-	-	28,512
-	-	-	-	11,686
-	-	-	6,866	6,866
1	-	-	-	1,336
943	16,508	8,711	-	76,683
21,986	1,620	16,711	147	47,609
28	1,151	-	870	3,992
5	-	-	-	3,133
2,763	52	-	5	4,061
<u>21,995</u>	<u>254</u>	<u>105</u>	<u>7,240</u>	<u>41,401</u>
<b>47,721</b>	<b>19,585</b>	<b>25,527</b>	<b>15,128</b>	<b>239,402</b>
3	27	-	2,027	56,770
-	-	-	5,825	68,233
-	-	-	-	3,955
-	-	-	-	9,870
7,833	-	-	14	7,847
43,062	-	-	-	43,097
-	32,777	-	-	34,970
-	-	25,860	-	25,860
1,590	-	-	7,911	11,544
27	-	-	13,188	13,599
<u>52,515</u>	<u>32,804</u>	<u>25,860</u>	<u>28,965</u>	<u>275,745</u>
(4,794)	(13,219)	(333)	(13,837)	(36,343)
-	(579)	-	-	(579)
-	-	-	36,120	37,207
-	-	-	(37,774)	(37,774)
11	-	-	-	456
6,765	2	455	19,907	41,820
(388)	-	(3)	(5,343)	(12,780)
<u>6,388</u>	<u>(577)</u>	<u>452</u>	<u>12,910</u>	<u>28,350</u>
1,594	(13,796)	119	(927)	(7,993)
<u>16,446</u>	<u>85,477</u>	<u>(89)</u>	<u>18,934</u>	<u>206,475</u>
<b>\$ 18,040</b>	<b>\$ 71,681</b>	<b>\$ 30</b>	<b>\$ 18,007</b>	<b>\$ 198,482</b>

### Combining Balance Sheet - Nonmajor Debt Service Funds

December 31, 2010 (dollars in thousands)

	Bond Principal	Bond Interest	Excise Tax Revenue Bond	General Improvement Districts	Total
<b>Assets</b>					
Cash and cash equivalents	\$ 34,729	\$ 29,277	\$ 14,684	\$ -	\$ 78,690
Receivables (net of allowances for uncollectibles of \$1,035):					
Taxes	50,064	34,845	3,232	354	88,495
Accrued interest	-	199	69	-	268
Restricted assets:					
Cash and cash equivalents	-	-	-	397	397
<b>Total Assets</b>	<b>\$ 84,793</b>	<b>\$ 64,321</b>	<b>\$ 17,985</b>	<b>\$ 751</b>	<b>\$ 167,850</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Deferred revenue	\$ 50,513	\$ 35,160	\$ -	\$ 354	\$ 86,027
<b>Total Liabilities Balance</b>	<b>50,513</b>	<b>35,160</b>	<b>-</b>	<b>354</b>	<b>86,027</b>
Fund Balances:					
Reserved for debt service:					
Long-term debt	34,280	-	17,985	397	52,662
Interest	-	29,161	-	-	29,161
<b>Total Fund Balances</b>	<b>34,280</b>	<b>29,161</b>	<b>17,985</b>	<b>397</b>	<b>81,823</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 84,793</b>	<b>\$ 64,321</b>	<b>\$ 17,985</b>	<b>\$ 751</b>	<b>\$ 167,850</b>

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

For the Year Ended December 31, 2010 (dollars in thousands)

	Bond Principal	Bond Interest	Excise Tax Revenue Bond	General Improvement Districts	Total
<b>Revenues</b>					
Taxes:					
Facilities development admission	\$ -	\$ -	\$ 2,633	\$ -	\$ 2,633
Lodgers	-	-	21,697	-	21,697
Property	49,439	34,370	-	353	84,162
Sales and use	-	-	25,568	-	25,568
Investment and interest income	-	1,866	682	-	2,548
Other revenue	-	-	48	-	48
<b>Total Revenues</b>	<b>49,439</b>	<b>36,236</b>	<b>50,628</b>	<b>353</b>	<b>136,656</b>
<b>Expenditures</b>					
Principal retirement	41,595	-	11,810	260	53,665
Interest	-	29,623	14,942	89	44,654
<b>Total Expenditures</b>	<b>41,595</b>	<b>29,623</b>	<b>26,752</b>	<b>349</b>	<b>98,319</b>
Excess of revenues over expenditures	7,844	6,613	23,876	4	38,337
<b>Other Financing Sources (Uses)</b>					
General obligation bonds issued	92,005	-	-	-	92,005
Payment to escrow	(92,005)	-	-	-	(92,005)
Transfers in	-	-	-	53	53
Transfers out	-	-	(25,805)	-	(25,805)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(25,805)</b>	<b>53</b>	<b>(25,752)</b>
Net change in fund balances	7,844	6,613	(1,929)	57	12,585
Fund balances - January 1	26,436	22,548	19,914	340	69,238
<b>Fund Balances - December 31</b>	<b>\$ 34,280</b>	<b>\$ 29,161</b>	<b>\$ 17,985</b>	<b>\$ 397</b>	<b>\$ 81,823</b>

## Combining Balance Sheet - Nonmajor Capital Projects Funds

December 31, 2010 (dollars in thousands)

	Winter Park Capital Fund	Capital Improvements	Conservation Trusts
<b>Assets</b>			
Cash and cash equivalents	\$ 3,295	\$ 66,898	\$ 9,722
Receivables (net of allowances for uncollectibles of \$342):			
Taxes	-	54,645	-
Accounts	-	19	-
Accrued interest	4	218	43
Due from other governments	-	-	-
Restricted assets:			
Cash and cash equivalents	-	28	-
<b>Total Assets</b>	<b>\$ 3,299</b>	<b>\$ 121,808</b>	<b>\$ 9,765</b>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Vouchers payable	\$ 386	\$ 6,485	\$ 1,235
Interfund payable	2	57	8
Deferred revenue	-	54,563	-
<b>Total Liabilities</b>	<b>388</b>	<b>61,105</b>	<b>1,243</b>
Fund Balances:			
Reserved for:			
Emergency use	-	-	-
Unreserved:			
Designated for subsequent years' expenditures	2,911	58,519	7,801
Undesignated	-	2,184	721
<b>Total Fund Balances</b>	<b>2,911</b>	<b>60,703</b>	<b>8,522</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,299</b>	<b>\$ 121,808</b>	<b>\$ 9,765</b>

Other Capital Projects	Entertainment and Culture	Special Assessments	General Improvement Districts	Total
\$ 3,335	\$ 2,664	\$ 303	\$ 220	\$ 86,437
-	339	939	221	56,144
-	-	-	3	22
11	6	1	-	283
13,011	-	-	-	13,011
<u>54</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>90</u>
<b><u>\$ 16,411</u></b>	<b><u>\$ 3,009</u></b>	<b><u>\$ 1,243</u></b>	<b><u>\$ 452</u></b>	<b><u>\$ 155,987</u></b>
\$ 6,331	\$ 341	\$ -	\$ 39	\$ 14,817
-	-	-	-	67
<u>3,003</u>	<u>-</u>	<u>939</u>	<u>221</u>	<u>58,726</u>
<b><u>9,334</u></b>	<b><u>341</u></b>	<b><u>939</u></b>	<b><u>260</u></b>	<b><u>73,610</u></b>
-	-	-	9	9
7,077	1,501	175	84	78,068
-	1,167	129	99	4,300
<u>7,077</u>	<u>2,668</u>	<u>304</u>	<u>192</u>	<u>82,377</u>
<b><u>\$ 16,411</u></b>	<b><u>\$ 3,009</u></b>	<b><u>\$ 1,243</u></b>	<b><u>\$ 452</u></b>	<b><u>\$ 155,987</u></b>

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

For the Year Ended December 31, 2010 (dollars in thousands)

	Winter Park Capital Fund	Capital Improvements	Conservation Trusts
<b>Revenues</b>			
Taxes:			
Facilities development admission	\$ -	\$ -	\$ -
Occupational privilege	-	168	-
Property	-	52,852	-
Specific ownership	-	-	-
Special assessments	-	-	-
Intergovernmental revenues	-	7,202	5,243
Charges for services	-	82	-
Fines and forfeitures	-	-	-
Investment and interest income	51	880	351
Contributions	-	-	-
Other revenue	-	226	-
<b>Total Revenues</b>	<b>51</b>	<b>61,410</b>	<b>5,594</b>
<b>Expenditures</b>			
Current:			
General government	-	20,503	-
Public works	-	22,608	-
Health	-	241	-
Parks and recreation	692	3,330	2,894
Cultural activities	-	1,707	-
Community development	-	325	-
Debt service:			
Principal retirement	-	1,664	-
Interest	-	471	-
Bond issuance cost	-	-	-
Capital outlay	1,086	8,019	2,451
<b>Total Expenditures</b>	<b>1,778</b>	<b>58,868</b>	<b>5,345</b>
Excess (deficiency) of revenues over expenditures	(1,727)	2,542	249
<b>Other Financing Sources (Uses)</b>			
Sale of capital assets	-	187	-
GID general obligation bonds issued	-	-	-
Capital leases	-	2,390	-
Bond premium	-	-	-
Transfers in	2,012	13,243	-
Transfers out	-	(6,597)	(863)
<b>Total Other Financing Sources (Uses)</b>	<b>2,012</b>	<b>9,223</b>	<b>(863)</b>
Net change in fund balances	285	11,765	(614)
Fund balances - January 1	2,626	48,938	9,136
<b>Fund Balances - December 31</b>	<b>\$ 2,911</b>	<b>\$ 60,703</b>	<b>\$ 8,522</b>

Other Capital Projects	Entertainment and Culture	Special Assessments	General Improvement Districts	Total
\$ -	\$ 4,527	\$ -	\$ -	\$ 4,527
-	-	-	-	168
-	-	-	220	53,072
-	-	-	84	84
513	-	884	-	1,397
23,792	-	-	-	36,237
579	-	-	-	661
173	-	-	-	173
112	53	15	2	1,464
1,518	-	-	-	1,518
213	-	-	-	439
<b>26,900</b>	<b>4,580</b>	<b>899</b>	<b>306</b>	<b>99,740</b>
311	-	-	-	20,814
5,891	32	856	271	29,658
-	-	-	-	241
77	128	-	-	7,121
-	2,519	-	-	4,226
27	-	-	-	352
-	-	-	-	1,664
1	-	-	-	472
-	-	-	150	150
29,016	465	-	-	41,037
<b>35,323</b>	<b>3,144</b>	<b>856</b>	<b>421</b>	<b>105,735</b>
(8,423)	1,436	43	(115)	(5,995)
7,081	-	-	-	7,268
-	-	-	4,000	4,000
-	-	-	-	2,390
-	-	-	200	200
4,432	-	-	-	19,687
(1,169)	(1,999)	(431)	(4,053)	(15,112)
<b>10,344</b>	<b>(1,999)</b>	<b>(431)</b>	<b>147</b>	<b>18,433</b>
1,921	(563)	(388)	32	12,438
5,156	3,231	692	160	69,939
<b>\$ 7,077</b>	<b>\$ 2,668</b>	<b>\$ 304</b>	<b>\$ 192</b>	<b>\$ 82,377</b>

## Schedule of Expenditures Compared with Authorizations - General Fund

For the Year Ended December 31, 2010 (dollars in thousands)

	2010 Annual Authorizations After Revisions	Budget Basis Expenditures	Authorized Balance
<b>General Government:</b>			
Mayor's Office	\$ 1,561	\$ 1,497	\$ 64
Civic Events	865	856	9
Education/Advocacy Initiatives	845	835	10
Employee Assistance	424	406	18
City Council	4,143	3,937	206
Telecommunications	323	299	24
Board of Ethics	103	99	4
Career Service Authority	8,492	8,178	314
Career Service Authority Hearing Office	387	367	20
City Attorney	12,296	11,661	635
Airport Legal Services	1,878	1,605	273
Human Service Legal Services	4,485	4,448	37
Clerk and Recorder	8,319	6,533	1,786
Board of Adjustment	256	243	13
Human Rights and Community Relations	1,008	971	37
General Services:			
Administration	1,166	992	174
Facilities and Planning	15,667	15,120	547
Purchasing	1,785	1,709	76
Public Office Buildings Utilities	29,451	24,970	4,481
Auditor	4,838	4,459	379
Auditor - Airport	1,086	1,029	57
Department of Finance	42,202	34,555	7,647
Adams Mark Tax Increment	1,000	1,240	(240)
Annual Rental Payments	3,748	1,367	2,381
Payments to Elderly and Disabled	1,400	1,032	368
Excise and Licenses	1,252	1,236	16
Technology Services	36,021	33,241	2,780
Office of Economic Development	2,840	2,328	512
Office of Economic Development - Airport	423	270	153
<b>Total General Government</b>	<b>\$ 188,264</b>	<b>\$ 165,483</b>	<b>\$ 22,781</b>
<b>Public Safety</b>			
911 Call Center	\$ 9,200	\$ 9,184	\$ 16
Civil Service Commission	1,304	1,243	61
Collective Bargaining	10	-	10
County Court	20,853	20,755	98
District Attorney	16,787	16,877	(90)
Emergency Management	536	572	(36)
Fire	104,350	104,929	(579)
Independent Monitor	636	583	53
Police	177,084	176,653	431

continued

## Schedule of Expenditures Compared with Authorizations - General Fund - continued

For the Year Ended December 31, 2010 (dollars in thousands)

	2010 Annual Authorizations After Revisions	Budget Basis Expenditures	Authorized Balance
Police Photo Radar	2,269	2,217	52
Safe City Initiative	1,242	1,222	20
Safety Administration	3,221	3,308	(87)
Undersheriff	94,216	93,517	699
<b>Total Public Safety</b>	<b>\$ 431,708</b>	<b>\$ 431,060</b>	<b>\$ 648</b>
<b>Public Works</b>			
Administration	\$ 4,922	\$ 4,485	\$ 437
Operations	42,012	41,118	894
Transportation	31,163	30,622	541
<b>Total Public Works</b>	<b>\$ 78,097</b>	<b>\$ 76,225</b>	<b>\$ 1,872</b>
<b>Health</b>			
Environmental Health	\$ 9,813	\$ 9,282	\$ 531
City Payments to Health Authority	2,342	2,343	(1)
Clinic	117	107	10
Denver C.A.R.E.S.	3,318	3,318	-
Poison Center	97	97	-
Medically Indigent	27,977	27,777	200
<b>Total Health</b>	<b>\$ 43,664</b>	<b>\$ 42,924</b>	<b>\$ 740</b>
<b>Parks and Recreation</b>			
Administration	\$ 2,294	\$ 2,074	\$ 220
General Parks	28,188	25,930	2,258
Recreation	15,286	13,868	1,418
<b>Total Parks and Recreation</b>	<b>\$ 45,768</b>	<b>\$ 41,872</b>	<b>\$ 3,896</b>
<b>Cultural Activities</b>			
Art, Culture, and Film	\$ 1,174	\$ 1,147	\$ 27
Denver Public Library	30,087	29,056	1,031
<b>Total Cultural Activities</b>	<b>\$ 31,261</b>	<b>\$ 30,203</b>	<b>\$ 1,058</b>
<b>Community Planning/Development</b>			
	\$ 15,855	\$ 14,918	\$ 937
<b>Total Community Planning/Development</b>	<b>\$ 15,855</b>	<b>\$ 14,918</b>	<b>\$ 937</b>
<b>Total</b>	<b>\$ 834,617</b>	<b>\$ 802,685</b>	<b>\$ 31,932</b>

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

For the Year Ended December 31, 2010 (dollars in thousands)

	2010 Annual Authorizations After Revisions	Budget Basis Expenditures	Authorized Balance
<b>Grants - Currently Active</b>			
13001 Federal	\$ 4,128	\$ 4,128	\$ -
13007 Community Service	1,013	1,013	-
13009 Emergency Shelter	520	521	(1)
13012 Emergency Shelter Plus Care	2,291	2,291	-
13017 Child Care	3,134	2,320	814
13019 Homeless Vets Reintegration and Training	301	301	-
13601 Human Services Privately Funded	215	215	-
13217 Human Services Federal Stimulus	4,560	4,560	-
<b>State/County Welfare</b>			
13005 Child Welfare	37,179	31,856	5,323
13008 County Public Welfare	76,720	69,533	7,187
13302 Aid to the Blind	1	-	1
13303 Aid to the Needy Disabled	1,150	552	598
13304 Board for Developmentally Disabled	11,358	11,358	-
13305 General Assistance	1,496	1,036	460
13306 Local Funded Community Service	5,810	5,372	438
13501 Human Services State Funded	280	280	-
<b>City and Other Projects</b>			
13502 Integrated Care Management Incentive	131	131	-
13703 Drug Strategy Donations	2	2	-
13704 Homeless Services Donations	152	3	149
13802 Family Crisis Project	7	7	-
13806 Youth Transitional Housing	26	26	-
13808 Energy Assistance	5,130	2,213	2,917
13810 Human Services Operations & Administration	221	221	-
<b>Total</b>	<b>\$ 155,825</b>	<b>\$ 137,939</b> <sup>1</sup>	<b>\$ 17,886</b>

<sup>1</sup> Includes grantor expenditures of \$14,094 reported in the Economic Opportunity Special Revenue Fund.

## Comparative Balance Sheets - General Fund

December 31, 2010 and 2009 (dollars in thousands)

	Totals	
	December 31,	
	2010	2009
<b>Assets</b>		
Cash on hand	\$ 31	\$ 34
Cash and cash equivalents	72,894	28,021
Receivables (net of allowances for uncollectibles of \$25,088 and \$23,897):		
Taxes	123,142	116,253
Notes	70	23
Accounts	18,929	19,760
Accrued interest	515	542
Interfund receivable	23,752	44,001
Due from other governments	-	224
Prepaid items and other assets	453	-
Restricted assets:		
Cash and cash equivalents	19,952	20,207
<b>Total Assets</b>	<b>\$ 259,738</b>	<b>\$ 229,065</b>
<b>Liabilities and Fund Balances</b>		
Liabilities:		
Vouchers payable	\$ 12,284	\$ 10,639
Accrued liabilities	25,520	21,781
Due to taxing units	31	34
Interfund payable	2,934	3,839
Deferred revenue	82,757	79,552
Advances	151	-
<b>Total Liabilities</b>	<b>123,677</b>	<b>115,845</b>
Fund Balance:		
Reserved for:		
Notes receivable	70	23
Prepaid items and other assets	453	-
Debt service:		
Long-term debt	19,952	20,207
Unreserved-undesignated	115,586	92,990
<b>Total Fund Balance</b>	<b>136,061</b>	<b>113,220</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 259,738</b>	<b>\$ 229,065</b>

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

For the Years Ended December 31, 2010 and 2009 (dollars in thousands)

	Totals	
	Year ended December 31,	
	2010	2009
<b>Revenues</b>		
Taxes:		
Lodgers	\$ 13,316	\$ 11,921
Motor Vehicle ownership	17,004	17,907
Occupational privilege	41,650	39,534
Property	80,913	64,396
Sales and use	409,817	387,838
Telephone	2,787	2,761
Licenses and permits	28,571	23,229
Intergovernmental revenues	28,378	31,955
Charges for services	145,667	138,563
Investment and interest income	6,476	4,512
Fines and forfeitures	44,322	41,389
Contributions	8	14
Other revenue	10,186	11,849
<b>Total Revenues</b>	<b>829,095</b>	<b>775,868</b>
<b>Expenditures</b>		
Current:		
General government	165,018	165,897
Public safety	431,060	429,718
Public works	75,962	79,506
Health	42,924	43,750
Parks and recreation	41,800	46,183
Cultural activities	30,203	32,222
Community development	14,918	16,343
Principal retirement	283	276
Interest	517	1,795
<b>Total Expenditures</b>	<b>802,685</b>	<b>815,690</b>
Excess (deficiency) of revenues over (under) expenditures	26,410	(39,822)
<b>Other Financing Sources (Uses)</b>		
Sale of capital assets	1,801	1,307
Capital leases	577	-
Insurance recoveries	212	287
Transfers in	37,963	30,577
Transfers out	(44,122)	(50,578)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,569)</b>	<b>(18,407)</b>
Net change in fund balance	22,841	(58,229)
Fund balance - January 1	113,220	171,449
<b>Fund Balance - December 31</b>	<b>\$ 136,061</b>	<b>\$ 113,220</b>

# PROPRIETARY 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, 2010 (dollars in thousands)

	Environmental Services	Golf Course	Total
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 13,716	\$ 1,993	\$ 15,709
Receivables:			
Accounts	1,403	23	1,426
Accrued interest	44	7	51
Inventories	-	146	146
Interfund receivable	9	-	9
Prepaid items and other assets	-	14	14
Restricted assets:			
Cash and cash equivalents	4,539	-	4,539
Accounts receivable	440	-	440
Accrued interest receivable	15	-	15
<b>Total Current Assets</b>	<b>20,166</b>	<b>2,183</b>	<b>22,349</b>
Capital assets:			
Land and construction in progress	3,168	1,131	4,299
Buildings and improvements	672	12,763	13,435
Improvements other than buildings	131	15,899	16,030
Machinery and equipment	172	4,976	5,148
Accumulated depreciation	(935)	(15,753)	(16,688)
Net capital assets	3,208	19,016	22,224
Bond issue costs and other assets	-	122	122
<b>Total Noncurrent Assets</b>	<b>3,208</b>	<b>19,138</b>	<b>22,346</b>
<b>Total Assets</b>	<b>23,374</b>	<b>21,321</b>	<b>44,695</b>
<b>Liabilities</b>			
Current liabilities:			
Vouchers payable	888	144	1,032
Revenue bonds payable	-	425	425
Accrued liabilities	-	190	190
Unearned revenue	-	330	330
Interfund payable	166	89	255
Capital lease obligations	-	150	150
Special incentive payments	-	13	13
Compensated absences	-	47	47
<b>Total Current Liabilities</b>	<b>1,054</b>	<b>1,388</b>	<b>2,442</b>
Noncurrent liabilities:			
Revenue bonds payable	-	4,900	4,900
Unamortized premiums	-	33	33
Capital lease obligations	-	337	337
Special incentive payments	-	6	6
Compensated absences	251	419	670
<b>Total Noncurrent Liabilities</b>	<b>251</b>	<b>5,695</b>	<b>5,946</b>
<b>Total Liabilities</b>	<b>1,305</b>	<b>7,083</b>	<b>8,388</b>
<b>Net Assets</b>			
Invested in capital assets, net of related debt	3,208	13,663	16,871
Restricted for capital projects	3,495	-	3,495
Unrestricted	15,366	575	15,941
<b>Total Net Assets</b>	<b>\$ 22,069</b>	<b>\$ 14,238</b>	<b>\$ 36,307</b>

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

For the Year Ended December 31, 2010 (dollars in thousands)

	Environmental Services	Golf Course	Total
<b>Operating Revenues</b>			
Charges for services	\$ 6,762	\$ 8,744	\$ 15,506
Other revenue	1,259	-	1,259
<b>Total Operating Revenues</b>	<b>8,021</b>	<b>8,744</b>	<b>16,765</b>
<b>Operating Expenses</b>			
Personnel services	2,412	4,225	6,637
Contractual services	1,920	71	1,991
Supplies and materials	115	731	846
Depreciation	19	903	922
Other operating expenses	1,612	1,683	3,295
<b>Total Operating Expenses</b>	<b>6,078</b>	<b>7,613</b>	<b>13,691</b>
Operating income	1,943	1,131	3,074
<b>Nonoperating Revenues (Expenses)</b>			
Investment and interest income	441	41	482
Interest expense	-	(296)	(296)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>441</b>	<b>(255)</b>	<b>186</b>
Income before transfers	2,384	876	3,260
Transfers in	-	-	-
Transfers out	(250)	-	(250)
Change in Net Assets	2,134	876	3,010
Net assets - January 1	19,935	13,362	33,297
<b>Net Assets - December 31</b>	<b>\$ 22,069</b>	<b>\$ 14,238</b>	<b>\$ 36,307</b>

## Combining Statement of Cash Flows - Nonmajor Enterprise Funds

For the Year Ended December 31, 2010 (dollars in thousands)

	Environmental Services	Golf Course	Total
<b>Cash Flows From Operating Activities</b>			
Receipts from customers	\$ 7,730	\$ 8,958	\$ 16,688
Payments to suppliers	(2,143)	(3,173)	(5,316)
Payments to employees	(2,381)	(4,236)	(6,617)
Other payments	(2,515)	-	(2,515)
<b>Net Cash Provided by Operating Activities</b>	<b>691</b>	<b>1,549</b>	<b>2,240</b>
<b>Cash Flows From Noncapital Financing Activities</b>			
Transfers out	(250)	-	(250)
<b>Net Cash Used by Noncapital Financing Activities</b>	<b>(250)</b>	<b>-</b>	<b>(250)</b>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Principal payments	-	(530)	(530)
Acquisition of capital assets	-	(910)	(910)
Interest paid on capital debt	-	(296)	(296)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<b>-</b>	<b>(1,736)</b>	<b>(1,736)</b>
<b>Cash Flows from Investing Activities</b>			
Interest received	452	46	498
Net increase (decrease) in cash and cash equivalents	893	(141)	752
Cash and cash equivalents - January 1	17,362	2,134	19,496
<b>Cash and Cash Equivalents - December 31</b>	<b>\$ 18,255</b>	<b>\$ 1,993</b>	<b>\$ 20,248</b>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating income	\$ 1,943	\$ 1,131	\$ 3,074
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	19	903	922
Accounts receivable	(291)	8	(283)
Prepaid expenses	-	(14)	(14)
Inventories	-	(34)	(34)
Vouchers payable	(1,011)	(319)	(1,330)
Unearned revenue	-	192	192
Accrued liabilities	31	11	42
Interfund payable	-	(329)	(329)
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 691</b>	<b>\$ 1,549</b>	<b>\$ 2,240</b>
<b>Noncash Activities</b>			
Amortization of bond premium	\$ -	\$ 8	\$ 8

## Combining Statement of Net Assets - Internal Service Funds

December 31, 2010 (dollars in thousands)

	Central Services	Fleet Maintenance	Asphalt Plant	Workers' Compensation	Total
<b>Assets</b>					
Current Assets:					
Cash and cash equivalents	\$ -	\$ 4,881	\$ 3,789	\$ 33,907	\$ 42,577
Receivables:					
Accounts	10	61	1	161	233
Accrued interest	-	-	-	263	263
Inventories	73	2,022	103	-	2,198
Interfund receivable	871	2,345	40	-	3,256
Restricted cash and cash equivalents	-	25	-	-	25
<b>Total Current Assets</b>	<b>954</b>	<b>9,334</b>	<b>3,933</b>	<b>34,331</b>	<b>48,552</b>
Capital Assets:					
Land	-	5,653	-	-	5,653
Buildings and improvements	715	14,472	3,392	-	18,579
Improvements other than buildings	-	79	67	-	146
Machinery and equipment	792	5,307	1,301	-	7,400
Accumulated depreciation	(893)	(4,649)	(3,999)	-	(9,541)
Net capital assets	614	20,862	761	-	22,237
<b>Total Assets</b>	<b>1,568</b>	<b>30,196</b>	<b>4,694</b>	<b>34,331</b>	<b>70,789</b>
<b>Liabilities</b>					
Current Liabilities:					
Vouchers payable	311	572	154	281	1,318
Accrued liabilities	6	254	21	81	362
Interfund payable	1,697	21	6	49	1,773
Capital lease obligations	-	666	-	-	666
Special incentive payments	7	13	-	-	20
Compensated absences	-	471	15	18	504
Claims reserve	-	-	-	10,386	10,386
<b>Total Current Liabilities</b>	<b>2,021</b>	<b>1,997</b>	<b>196</b>	<b>10,815</b>	<b>15,029</b>
Noncurrent Liabilities:					
Capital lease obligations	-	19,544	-	-	19,544
Compensated absences	6	636	46	89	777
Other accrued liabilities	3	6	-	-	9
Claims reserve	-	-	-	25,324	25,324
Total noncurrent liabilities	9	20,186	46	25,413	45,654
<b>Total Liabilities</b>	<b>2,030</b>	<b>22,183</b>	<b>242</b>	<b>36,228</b>	<b>60,683</b>
<b>Net Assets</b>					
Invested in capital assets, net of related debt	614	652	761	-	2,027
Unrestricted (deficit)	(1,076)	7,361	3,691	(1,897)	8,079
<b>Total Net Assets (Deficit)</b>	<b>\$ (462)</b>	<b>\$ 8,013</b>	<b>\$ 4,452</b>	<b>\$ (1,897)</b>	<b>\$ 10,106</b>

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

For the Year Ended December 31, 2010 (dollars in thousands)

	Central Services	Fleet Maintenance	Asphalt Plant	Workers' Compensation	Total
<b>Operating Revenues</b>					
Charges for services	\$ 3,831	\$ 19,272	\$ 7,419	\$ 11,924	\$ 42,446
Other revenue	-	52	-	484	536
<b>Total Operating Revenues</b>	<b>3,831</b>	<b>19,324</b>	<b>7,419</b>	<b>12,408</b>	<b>42,982</b>
<b>Operating Expenses</b>					
Personnel services	272	7,068	571	1,117	9,028
Contractual services	116	124	24	278	542
Supplies and materials	879	11,017	5,695	438	18,029
Depreciation	134	399	302	-	835
Claims payments	-	-	-	8,843	8,843
Change in claims reserve	-	-	-	1,489	1,489
Other operating expenses	2,607	678	511	1,591	5,387
<b>Net Operating Expenses</b>	<b>4,008</b>	<b>19,286</b>	<b>7,103</b>	<b>13,756</b>	<b>44,153</b>
Operating income (loss)	(177)	38	316	(1,348)	(1,171)
<b>Nonoperating Revenues (Expenses)</b>					
Investment and interest income	-	-	-	1,729	1,729
Interest expense	(13)	-	-	-	(13)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(13)</b>	<b>-</b>	<b>-</b>	<b>1,729</b>	<b>1,716</b>
Change in net assets	(190)	38	316	381	545
Net assets (deficit) - January 1	(272)	7,975	4,136	(2,278)	9,561
<b>Net Assets (Deficit) -December 31</b>	<b>\$ (462)</b>	<b>\$ 8,013</b>	<b>\$ 4,452</b>	<b>\$ (1,897)</b>	<b>\$ 10,106</b>

## Combining Statement of Cash Flows - Internal Service Funds

For the Year Ended December 31, 2010 (dollars in thousands)

	Central Services	Fleet Maintenance	Asphalt Plant	Workers' Compensation	Total
<b>Cash Flows From Operating Activities</b>					
Receipts from customers	\$ 4,082	\$ 19,858	\$ 7,401	\$ 11,864	\$ 43,205
Payments to suppliers	(3,539)	(11,505)	(6,126)	(2,325)	(23,495)
Payments to employees	(287)	(6,953)	(560)	(1,070)	(8,870)
Other receipts	-	52	-	484	536
Claims paid	-	-	-	(8,843)	(8,843)
<b>Net Cash Provided by Operating Activities</b>	<b>256</b>	<b>1,452</b>	<b>715</b>	<b>110</b>	<b>2,533</b>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Proceeds from capital debt	-	20,210	-	-	20,210
Principal payments	(243)	-	-	-	(243)
Interest payments	(13)	-	-	-	(13)
Acquisition of capital assets	-	(20,283)	(28)	-	(20,311)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<b>(256)</b>	<b>(73)</b>	<b>(28)</b>	<b>-</b>	<b>(357)</b>
<b>Cash Flows From Investing Activities</b>					
Interest received	-	-	-	1,647	1,647
Net increase in cash and cash equivalents	-	1,379	687	1,757	3,823
Cash and cash equivalents - January 1	-	3,527	3,102	32,150	38,779
<b>Cash and Cash Equivalents - December 31</b>	<b>\$ -</b>	<b>\$ 4,906</b>	<b>\$ 3,789</b>	<b>\$ 33,907</b>	<b>\$ 42,602</b>
<b>Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities</b>					
Operating income (loss)	\$ (177)	\$ 38	\$ 316	\$ (1,348)	\$ (1,171)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	134	399	302	-	835
Accounts receivable	(5)	(59)	(1)	(60)	(125)
Interfund receivable	255	645	(17)	-	883
Inventories	63	175	49	-	287
Vouchers payable	88	281	70	64	503
Accrued liabilities	(14)	(41)	3	47	(5)
Interfund payable	(88)	14	(7)	(82)	(163)
Claims reserve	-	-	-	1,489	1,489
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 256</b>	<b>\$ 1,452</b>	<b>\$ 715</b>	<b>\$ 110</b>	<b>\$ 2,533</b>

# 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, 2010 (dollars in thousands)

	<u>Pension Benefits Trust Fund</u>	<u>Health Benefits Trust Fund</u>	<u>Other Employee Benefit Trust Fund</u>	
	Denver Employees Retirement Plan	Denver Employees Retirement Plan	Deferred Compensation Plan	Total
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	\$ 38,483	\$ 1,705	\$ -	\$ 40,188
Securities lending collateral	139,713	6,191	-	145,904
Receivables:				
Accounts	433	19	-	452
Accrued interest	2,384	106	-	2,490
Prepaid items	1,597	71	-	1,668
Investments:				
U.S. government obligations	200,748	8,895	-	209,643
Domestic stocks and bonds	791,320	35,062	-	826,382
International stocks	383,494	16,992	-	400,486
Annuity	-	-	445,970	445,970
Mutual funds	-	-	54,097	54,097
Real estate	118,516	5,252	-	123,768
Other	192,383	8,524	9,994	210,901
Total Investments	<u>1,686,461</u>	<u>74,725</u>	<u>510,061</u>	<u>2,271,247</u>
<b>Total Current Assets</b>	<b><u>1,869,071</u></b>	<b><u>82,817</u></b>	<b><u>510,061</u></b>	<b><u>2,461,949</u></b>
Capital assets, net of accumulated depreciation	3,803	168	-	3,971
<b>Total Assets</b>	<b><u>1,872,874</u></b>	<b><u>82,985</u></b>	<b><u>510,061</u></b>	<b><u>2,465,920</u></b>
<b>Liabilities</b>				
Vouchers payable	2,045	91	-	2,136
Securities lending obligations	145,149	6,431	-	151,580
<b>Total Liabilities</b>	<b><u>147,194</u></b>	<b><u>6,522</u></b>	<b><u>-</u></b>	<b><u>153,716</u></b>
<b>Net Assets Held in Trust for Pension and Other Employee Benefit Trust Funds</b>	<b><u>\$ 1,725,680</u></b>	<b><u>-</u></b>	<b><u>\$ 510,061</u></b>	
<b>Net Assets Held in Trust for OPEB Benefits</b>		<b><u>\$ 76,463</u></b>		
<b>Net Assets Held in Trust for Benefits</b>				<b><u>\$ 2,312,204</u></b>

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

For the Year Ended December 31, 2010 (dollars in thousands)

	<u>Pension Benefits Trust Fund</u>	<u>Health Benefits Trust Fund</u>	<u>Other Employee Benefit Trust Fund</u>	
	Denver Employees Retirement Plan	Denver Employees Retirement Plan	Deferred Compensation Plan	Total
<b>Additions</b>				
Contributions:				
City and County of Denver	\$ 36,157	\$ 2,270	\$ -	\$ 38,427
Denver Health and Hospital Authority	6,071	654	-	6,725
Plan members	21,140	1,951	31,512	54,603
<b>Total contributions</b>	<b>63,368</b>	<b>4,875</b>	<b>31,512</b>	<b>99,755</b>
Investment earnings:				
Net appreciation in fair value of investments	183,783	8,188	-	191,971
Interest and dividends	40,305	1,819	44,571	86,695
<b>Total investment earnings</b>	<b>224,088</b>	<b>10,007</b>	<b>44,571</b>	<b>278,666</b>
Less investment expense	(6,956)	(312)	-	(7,268)
<b>Net investment earnings</b>	<b>217,132</b>	<b>9,695</b>	<b>44,571</b>	<b>271,398</b>
Securities lending earnings	631	29	-	660
Securities lending expenses:				
Borrower rebates	(52)	(2)	-	(54)
Agent fees	(145)	(7)	-	(152)
<b>Net earnings from securities lending</b>	<b>434</b>	<b>20</b>	<b>-</b>	<b>454</b>
<b>Total net investment earnings</b>	<b>217,566</b>	<b>9,715</b>	<b>44,571</b>	<b>271,852</b>
<b>Total Additions</b>	<b>280,934</b>	<b>14,590</b>	<b>76,083</b>	<b>371,607</b>
<b>Deductions</b>				
Benefits	137,392	11,708	28,443	177,543
Refunds of contributions	666	30	-	696
Administrative expenses	2,556	116	25	2,697
<b>Total Deductions</b>	<b>140,614</b>	<b>11,854</b>	<b>28,468</b>	<b>180,936</b>
Change in net assets	140,320	2,736	47,615	190,671
Net assets - January 1	1,585,360	73,727	462,446	2,121,533
<b>Net assets - December 31</b>	<b>\$ 1,725,680</b>	<b>\$ 76,463</b>	<b>\$ 510,061</b>	<b>\$ 2,312,204</b>

## Combining Statement of Changes in Assets and Liabilities - Agency Funds

For the Year Ended December 31, 2010 (dollars in thousands)

	Balance January 1	Additions	Deductions	Balance December 31
<b>Employee Salary Redirect Plan</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 86	\$ 5,315	\$ 5,321	\$ 80
Accrued Interest	1	-	1	-
<b>Total Assets</b>	<b>\$ 87</b>	<b>\$ 5,315</b>	<b>\$ 5,322</b>	<b>\$ 80</b>
<b>Liabilities</b>				
Other accrued liabilities	87	4,756	4,763	80
<b>Total Liabilities</b>	<b>\$ 87</b>	<b>\$ 4,756</b>	<b>\$ 4,763</b>	<b>\$ 80</b>
<b>Agency</b>				
<b>Assets</b>				
Cash on hand	\$ 3,763	\$ -	\$ 797	\$ 2,966
Cash and cash equivalents	22,635	472,012	475,079	19,568
Receivables (net of allowances for uncollectibles of \$6,411):				
Taxes	556,225	573,855	568,597	561,483
Accounts	19	11	12	18
<b>Total Assets</b>	<b>\$ 582,642</b>	<b>\$ 1,045,878</b>	<b>\$ 1,044,485</b>	<b>\$ 584,035</b>
<b>Liabilities</b>				
Vouchers payable	\$ 702	\$ 34,538	\$ 34,849	\$ 391
Other accrued liabilities	7,244	446,116	445,397	7,963
Due to taxing units	574,696	614,870	613,885	575,681
<b>Total Liabilities</b>	<b>\$ 582,642</b>	<b>\$ 1,095,524</b>	<b>\$ 1,094,131</b>	<b>\$ 584,035</b>
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Cash on hand	\$ 3,763	\$ -	\$ 797	\$ 2,966
Cash and cash equivalents	22,721	477,327	480,400	19,648
Receivables (net of allowances for uncollectibles of \$6,411):				
Taxes	556,225	573,855	568,597	561,483
Accounts	19	11	12	18
Accrued interest	1	-	1	-
<b>Total Assets</b>	<b>\$ 582,729</b>	<b>\$ 1,051,193</b>	<b>\$ 1,049,807</b>	<b>\$ 584,115</b>
<b>Liabilities</b>				
Vouchers payable	\$ 702	\$ 34,538	\$ 34,849	\$ 391
Other accrued liabilities	7,331	450,872	450,160	8,043
Due to taxing units	574,696	614,870	613,885	575,681
<b>Total Liabilities</b>	<b>\$ 582,729</b>	<b>\$ 1,100,280</b>	<b>\$ 1,098,894</b>	<b>\$ 584,115</b>

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# COMPONENT UNITS



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## Combining Statement of Net Assets - Nonmajor Component Units

December 31, 2010 (dollars in thousands)

	Cherry Creek Subarea BID	Cherry Creek North BID	Colfax BID	Denver Art Museum	Denver Metro Convention and Visitor's Bureau, Inc.
<b>Assets</b>					
Cash and cash equivalents	\$ 32	\$ 1,496	\$ 244	\$ 2,359	\$ 144
Investments	-	-	-	8,732	202
Receivables:					
Taxes	-	3,334	385	-	1,882
Accounts	-	199	1	854	363
Other	-	233	-	6,946	-
Inventories	-	-	-	430	-
Prepaid items and other assets	-	34	6	564	438
Restricted Assets:					
Cash and cash equivalents	-	7,033	15	1,943	5,346
Net assets held by third party	-	-	-	102,559	-
Long-term receivables	-	-	-	2,961	-
Other assets	-	-	-	-	-
Capital Assets:					
Land and construction in progress	-	12,927	-	4,600	-
Buildings and improvements	-	15	227	38,902	893
Machinery and equipment	-	230	-	1,820	1,830
Accumulated depreciation	-	(198)	(30)	(30,521)	(2,059)
Net Capital Assets	-	12,974	197	14,801	664
<b>Total Assets</b>	<b>32</b>	<b>25,303</b>	<b>848</b>	<b>142,149</b>	<b>9,039</b>
<b>Liabilities</b>					
Vouchers payable	-	1,045	25	1,682	527
Accrued liabilities	-	250	-	985	895
Deferred revenue	-	3,334	385	2,020	558
Due to other governments	-	-	-	-	-
Noncurrent liabilities:					
Due within one year	-	324	-	1,646	-
Due in more than one year	-	17,658	-	3,734	-
<b>Total Liabilities</b>	<b>-</b>	<b>22,611</b>	<b>410</b>	<b>10,067</b>	<b>1,980</b>
<b>Net Assets</b>					
Invested in capital assets, net of related debt	-	1,801	197	-	664
Restricted for:					
Emergency use	-	74	13	-	-
Debt service	-	79	-	-	-
Donor and other restrictions:					
Expendable	-	-	-	14,368	-
Nonexpendable	-	-	-	98,072	-
Unrestricted (Deficit)	32	738	228	19,642	6,395
<b>Total Net Assets (Deficit)</b>	<b>\$ 32</b>	<b>\$ 2,692</b>	<b>\$ 438</b>	<b>\$ 132,082</b>	<b>\$ 7,059</b>

	Denver Museum of Nature and Science	Denver Preschool Program, Inc.	Downtown Denver Denver BID	Downtown Denver Development Authority	Old South Gaylord BID	West Colfax BID	Total
\$	3,654	\$ 3,889	\$ 1,064	\$ -	\$ 10	\$ 66	\$ 12,958
	12,730	-	561	-	-	4	22,229
	-	-	4,629	1,366	-	-	11,596
	2,623	-	298	-	-	-	4,338
	8,575	-	-	-	-	-	15,754
	315	-	-	-	-	-	745
	622	23	29	-	-	-	1,716
	2,550	-	-	-	-	-	16,887
	87,634	-	-	-	-	-	190,193
	-	-	-	-	-	-	2,961
	342	-	-	-	-	-	342
	-	-	-	-	-	-	17,527
	-	-	-	-	-	-	40,037
	8,262	48	680	-	19	-	12,889
	(5,771)	(13)	(369)	-	(19)	-	(38,980)
	2,491	35	311	-	-	-	31,473
	<b>121,536</b>	<b>3,947</b>	<b>6,892</b>	<b>1,366</b>	<b>10</b>	<b>70</b>	<b>311,192</b>
	1,616	1,580	465	-	2	-	6,942
	735	3,593	-	-	10	-	6,468
	391	-	4,635	-	-	-	11,323
	-	-	-	1,366	-	-	1,366
	-	-	-	-	-	-	1,970
	50	-	-	-	-	-	21,442
	<b>2,792</b>	<b>5,173</b>	<b>5,100</b>	<b>1,366</b>	<b>12</b>	<b>-</b>	<b>49,511</b>
	2,491	-	312	-	-	-	5,465
	-	-	155	-	-	4	246
	-	-	-	-	-	-	79
	97,456	-	-	-	-	-	111,824
	3,721	-	-	-	-	-	101,793
	15,076	(1,226)	1,325	-	(2)	66	42,274
<b>\$</b>	<b>118,744</b>	<b>\$ (1,226)</b>	<b>\$ 1,792</b>	<b>\$ -</b>	<b>\$ (2)</b>	<b>\$ 70</b>	<b>\$ 261,681</b>

## Combining Statement of Activities - Nonmajor Component Units

For the Year Ended December 31, 2010 (dollars in thousands)

	Cherry Creek Subarea BID	Cherry Creek North BID	Colfax BID	Denver Art Museum	Denver Metro Convention and Visitor's Bureau, Inc.
<b>Expenses</b>	\$ 13	\$ 3,024	\$ 566	\$ 23,790	\$ 16,093
<b>Program Revenues</b>					
Charges for services	-	194	-	5,550	3,572
Operating grants and contributions	-	322	74	13,189	-
<b>Total Program Revenues</b>	<b>-</b>	<b>516</b>	<b>74</b>	<b>18,739</b>	<b>3,572</b>
Net expenses	(13)	(2,508)	(492)	(5,051)	(12,521)
<b>General Revenues</b>					
Taxes:					
Lodgers	-	-	-	-	12,604
Property	23	3,325	393	-	-
Sales and use	-	-	-	5,272	-
Specific ownership	-	199	24	-	-
Investment and interest income	-	163	4	61	37
Contributed assets	-	-	212	-	-
Other revenues	3	-	4	6,232	78
<b>Total General Revenues</b>	<b>26</b>	<b>3,687</b>	<b>637</b>	<b>11,565</b>	<b>12,719</b>
Change in net assets	13	1,179	145	6,514	198
Net Assets - January 1	19	1,513	293	125,568	6,861
<b>Net Assets (Deficit) - December 31</b>	<b>\$ 32</b>	<b>\$ 2,692</b>	<b>\$ 438</b>	<b>\$ 132,082</b>	<b>\$ 7,059</b>

	Denver Museum of Nature and Science	Denver Preschool Program, Inc.	Downtown Denver BID	Downtown Denver Development Authority	Old South Gaylord BID	West Colfax BID	Total
\$	40,693	\$ 9,092	\$ 6,018	\$ -	\$ 26	\$ 115	\$ 99,430
	19,284	-	-	-	-	-	28,600
	22,291	19	486	-	-	13	36,394
	<b>41,575</b>	<b>19</b>	<b>486</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>64,994</b>
	882	(9,073)	(5,532)	-	(26)	(102)	(34,436)
	-	-	-	-	-	-	12,604
	-	10,679	4,506	-	20	106	19,052
	6,490	-	-	-	-	-	11,762
	-	-	-	-	-	-	223
	55	8	-	-	-	-	328
	-	-	-	-	-	-	212
	17,719	-	1,189	-	-	-	25,225
	<b>24,264</b>	<b>10,687</b>	<b>5,695</b>	<b>-</b>	<b>20</b>	<b>106</b>	<b>69,406</b>
	25,146	1,614	163	-	(6)	4	34,970
	93,598	(2,840)	1,629	-	4	66	226,711
<b>\$</b>	<b>118,744</b>	<b>\$ (1,226)</b>	<b>\$ 1,792</b>	<b>\$ -</b>	<b>\$ (2)</b>	<b>\$ 70</b>	<b>\$ 261,681</b>

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# **OTHER SUPPLEMENTARY SCHEDULES**



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## Combined Schedule of Bonds Payable and Escrows

December 31, 2010 (dollars in thousands)

	Amount Issued	Maturity	Interest Rate	Amount Outstanding	1st Optional Call Date
<b>Denver Airport System</b>					
1991D Airport System Revenue	\$ 600,001	2013	7.75%	\$ 39,969	Not callable
1992F-G Airport System Revenue <sup>1</sup>	135,000	2025	0.35%	42,300	1/3/2011
1995C Airport System Revenue	107,585	2012	6.50%	7,305	Not callable
1997E Airport System Revenue	415,705	2011/2013	6.00%	34,462	Not callable
1998A Airport System Revenue	206,665	2025	5.00%	128,695	5/16/2011
1998B Airport System Revenue	103,395	2025	5.00%	103,395	5/16/2011
Escrow - LOI	n/a	2013-2025	6.125-7.75%	54,880	5/16/2011
2000A Airport System Revenue	330,625	2011-2023	5.125-6.00%	173,095	5/16/2011
2001A Airport System Revenue	395,635	2011-2017	5.00-5.625%	182,345	11/15/2011
2001B Airport System Revenue	16,675	2013-2016	4.70-5.50%	16,675	11/15/2011
2001D Airport System Revenue	70,540	2011-2024	5.00-5.50%	46,940	11/15/2011
2002C Airport System Revenue <sup>1</sup>	49,000	2024	0.35%	35,500	1/3/2011
2002E Airport System Revenue	203,565	2011-2023	4.75-5.50%	129,140	11/15/2012
2003A Airport System Revenue	161,965	2026-2031	5.00%	161,965	1/3/2011
2003B Airport System Revenue	125,000	2033	5.00-5.75%	75,460	11/15/2013
2005A Airport System Revenue	227,740	2011-2025	4.00-5.00%	224,510	11/15/2015
2006A Airport System Revenue	279,585	2015-2025	4.00-5.00%	279,585	11/15/2016
2006B Airport System Revenue	170,005	2011-2015	5.00%	90,365	Not callable
Escrow - ABS	n/a	2011-2021	5.00-7.75%	88,079	11/15/2011
2007A Airport System Revenue	188,350	2023-2030	5.00%	188,350	11/15/2017
2007B Airport System Revenue	24,250	2032	5.00%	24,250	11/15/2017
2007C Airport System Revenue	34,635	2016-2033	5.00%	34,635	11/15/2017
2007D Airport System Revenue	147,815	2016-2023	5.25-5.50%	147,815	11/15/2017
2007D2 Airport System Revenue	31,950	2014-2015	5.00%	29,200	Not callable
2007E Airport System Revenue	47,400	2032	5.00%	47,400	11/15/2017
2007F1-F4 Airport System Revenue <sup>2</sup>	208,025	2025	0.58-0.90%	206,525	1/3/2011
2007G1-G2 Airport System Revenue <sup>3</sup>	148,500	2025	0.310%	147,400	1/3/2013
2008A1 Airport System Revenue	221,215	2011-2017	5.00-5.50%	161,100	Not callable
2008A3-A4 Airport System Revenue	387,625	2032	5.00-5.25%	194,410	5/16/2011
2008B Airport System Revenue <sup>1</sup>	81,800	2025	0.35%	75,700	1/3/2011
2008C1-C3 Airport System Revenue <sup>1</sup>	292,600	2025	0.36-0.38%	292,600	1/3/2011
2009A Airport System Revenue	170,190	2012-2036	5.00-5.25%	170,190	11/15/2019
2009B Airport System Revenue	65,290	2039	6.41%	65,290	1/3/2011
2009C Airport System Revenue <sup>1</sup>	104,655	2022	0.32%	104,655	1/3/2011
2010A Airport System Revenue	171,360	2032	4.00-5.00%	171,360	11/15/2020
<b>Total Denver Airport System</b>				<b>3,975,545</b>	
Deferred amount on refundings				(253,473)	
Unamortized premium net of discount				60,975	
<b>Net Denver Airport System</b>				<b>3,783,047</b>	
<b>Wastewater Management</b>					
2002 Wastewater Revenue Bonds	30,700	2011-2022	4.50-5.50%	21,715	11/1/2012
Unamortized premium				58	
<b>Total Wastewater Management</b>				<b>21,773</b>	
<b>Golf Enterprise</b>					
2005 Golf Enterprise Revenue Bonds	7,365	2012-2020	4.375-5.50%	5,325	9/1/2016
Unamortized Premium				33	
<b>Total Golf Enterprise</b>				<b>5,358</b>	

continued

## Combined Schedule of Bonds Payable and Escrows - continued

December 31, 2010 (dollars in thousands)

	Amount Issued	Maturity	Interest Rate	Amount Outstanding	1st Optional Call Date
<b>Water Board</b>					
1999 Refunding General Obligation Bonds	\$ 14,530	2011-2029	5.50-5.60%	\$ 12,710	10/1/2013
2000 Refunding General Obligation Bonds	12,700	2011-2015	4.80-5.50%	3,245	10/1/2011
2001A Refunding General Obligation Bonds	11,215	2011-2016	4.20-4.70%	5,105	9/1/2011
2002 Refunding General Obligation Bonds	11,610	2011-2022	3.50-4.50%	7,030	10/1/2012
2003A Revenue Bonds	50,000	2011-2023	3.00-5.00%	49,300	6/1/2013
2003B Revenue Bonds	77,155	2011-2016	3.75-5.00%	42,660	6/1/2013
2004 Revenue Bonds	43,655	2011-2024	4.125-5.50%	25,550	12/1/2014
2005 Revenue Bonds	30,000	2011-2025	3.50-5.25%	24,715	12/1/2015
2007 Revenue Bonds	100,000	2012-2037	3.00-5.00%	100,000	12/15/2018
2008 Revenue Bonds	1,800	2011-2022	0.75%	1,440	n/a
2009 Revenue Bonds	44,000	2017-2039	4.65-6.15%	44,000	12/15/2019
2010 Revenue Bonds	90,000	2017-2040	2.625-5.17%	90,000	12/15/2020
<b>Total Water Board</b>				<b>405,755</b>	
Deferred amount on refunding				(254)	
Premium net of discount				1,907	
<b>Net Water Board</b>				<b>407,408</b>	
<b>General Obligation</b>					
1999A Various Purposes (mini-bonds)	3,134	2014	4.75%	3,133 <sup>4</sup>	not callable
2002 Art Museum Bonds	52,500	2011-2017	4.25-5.00%	28,760	8/1/2012
2003A Auditorium Theatre/Zoo Bonds	35,000	2011-2018	3.00-4.00%	5,985	8/1/2013
2003B Medical Facilities Bonds	148,000	2011-2018	4.00-5.00%	87,800	8/1/2013
2005 Justice System Facilities/Zoo Bonds	77,000	2011-2025	5.00%	60,785	8/1/2015
2006 Justice System Facilities Bonds	125,000	2011-2025	5.00%	114,940	8/1/2016
2007 Justice System Facilities (mini-bonds)	8,861	2022	4.75%	8,861 <sup>4</sup>	not callable
2008 Justice System Facilities	174,135	2011-2025	3.00-5.50%	159,635	not callable
2009A Better Denver/Zoo Bonds	104,500	2011-2025	3.00-5.25%	92,500	8/1/2019
2009B Better Denver Bonds	14,415	2011-2015	2.00-4.00%	12,215	not callable
2010A Better Denver Bonds	37,910	2011-2016	2.00-5.00%	37,910	not callable
2010B Better Denver Bonds	312,055	2017-2030	3.78-5.65%	312,055	8/1/2022
2010D Better Denver Bonds	44,650	2011-2025	3.00-5.00%	44,650	8/1/2020
<b>Total Primary Government</b>				<b>969,229</b>	
Deferred amount on refunding				(305)	
Unamortized premium				41,459	
<b>Net Primary Government</b>				<b>1,010,383</b>	
2009 Gateway Village GID	2,215	2016	3.76%	1,955	1/1/2011
14th Street GID	4,000	2034	7.00%	4,000	12/1/2020
<b>Total General Obligation</b>				<b>1,016,338</b>	
<b>Excise Tax Revenues Bonds</b>					
2003 Excise Tax Refunding	28,245	2011-2015	3.50-5.25%	13,030	5/1/2013
2005 Excise Tax Refunding	149,190	2011-2020	5.00-5.25%	148,575	not callable
2009A Excise Tax Refunding	73,630	2021-2023	6.00%	73,630	9/1/2019
2009B Excise Tax Refunding	33,940	2011-2014	2.25-5.00%	31,405	not callable
<b>Total Excise Tax Revenues Bonds</b>				<b>266,640</b>	
Deferred amount on refunding				(2,296)	
Unamortized premium				14,985	
<b>Net Excise Tax Revenue Bonds</b>				<b>279,329</b>	
<b>Total General Long-Term Debt</b>				<b>1,295,667</b>	
<b>Total Bonds Payable</b>				<b>\$ 5,513,253</b>	

<sup>1</sup>Variable rate issue - weekly interest rate reset

<sup>2</sup>Auction rate securities - 7 day auction

<sup>3</sup>Variable rate issue - daily interest rate reset

<sup>4</sup>Amounts do not include \$2,291 and \$1,675 of compound interest on the Series 1999A and 2007 mini-bonds, respectively.

Variable rate issues reflect rate in effect as of December 31, 2010

The public report burden for this information collection is estimated to average 380 hours annually.		Financial Planning 02/01 Form # 350-050-36		
<b>LOCAL HIGHWAY FINANCE REPORT</b>		City or County:	Denver	
		YEAR ENDING :	Dec-10	
<b>This Information From The Records Of City and County of Denver:</b>		Prepared By: Catherine Dockery Phone: (720) 913-5539		
<b>I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE</b>				
ITEM	<b>A. Local Motor-Fuel Taxes</b>	<b>B. Local Motor-Vehicle Taxes</b>	<b>C. Receipts from State Highway-User Taxes</b>	<b>D. Receipts from Federal Highway Administration</b>
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				
<b>II. RECEIPTS FOR ROAD AND STREET PURPOSES</b>		<b>III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES</b>		
ITEM	AMOUNT	ITEM	AMOUNT	
<b>A. Receipts from local sources:</b>		<b>A. Local highway disbursements:</b>		
1. Local highway-user taxes		1. Capital outlay (from page 2)	\$	63,135,814
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	\$	14,924,748
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:		
c. Total (a.+b.)		a. Traffic control operations	\$	10,018,395
2. General fund appropriations	\$ 107,096,164	b. Snow and ice removal	\$	4,463,402
3. Other local imposts (from page 2)	\$ 1,325,837	c. Other	\$	14,524,084
4. Miscellaneous local receipts (from page 2)	\$ 536	d. Total (a. through c.)	\$	29,005,881
5. Transfers from toll facilities		4. General administration & miscellaneous	\$	3,337,578
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	\$	15,804,627
a. Bonds - Original Issues		6. Total (1 through 5)	\$	126,208,648
b. Bonds - Refunding Issues		<b>B. Debt service on local obligations:</b>		
c. Notes		1. Bonds:		
d. Total (a. + b. + c.)	\$ -	a. Interest	\$	-
7. Total (1 through 6)	\$ 108,422,537	b. Redemption	\$	-
<b>B. Private Contributions</b>	\$ -	c. Total (a. + b.)	\$	-
<b>C. Receipts from State government</b> (from page 2)	\$ 17,786,111	2. Notes:		
<b>D. Receipts from Federal Government</b> (from page 2)	\$ -	a. Interest	\$	-
<b>E. Total receipts (A.7 + B + C + D)</b>	\$ 126,208,648	b. Redemption	\$	-
		c. Total (a. + b.)	\$	-
		3. Total (1.c + 2.c)	\$	-
		<b>C. Payments to State for highways</b>		
		<b>D. Payments to toll facilities</b>		
		<b>E. Total disbursements (A.6 + B.3 + C + D)</b>		
			\$	126,208,648
<b>IV. LOCAL HIGHWAY DEBT STATUS</b> (Show all entries at par)				
	Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>	\$ -	\$ -	\$ -	\$ -
1. Bonds (Refunding Portion)				
<b>B. Notes (Total)</b>				\$ -
<b>V. LOCAL ROAD AND STREET FUND BALANCE</b>				
	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance
		\$ 126,208,648.00	\$ 126,208,648.00	\$ -
<b>E. Reconciliation</b>				
<b>Notes and Comments:</b>				
- 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.				

<b>LOCAL HIGHWAY FINANCE REPORT</b>	STATE: Colorado
City and County of Denver	YEAR ENDING (mm/yy): Dec-10

**II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assessments	\$ 1,325,837.00	a. Interest on investments	\$ 536.00
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Other		g. Other Misc. Receipts	
6. Total (1. through 5.)	\$ -	h. Other	
c. Total (a. + b.)	\$ 1,325,837.00	i. Total (a. through h.)	\$ 536.00
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	\$ 17,786,111.00	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. \$1.50 Addl Motor Vehicle Reg. Fee		d. Federal Transit Admin	
d. \$2.50 Apportioned Motor Veh Reg Fee		e. U.S. Corps of Engineers	
e. (Specify)		f. Other Federal	
f. Total (a. through e.)	\$ -	g. Total (a. through f.)	\$ -
4. Total (1. + 2. + 3.f)	\$ 17,786,111.00	3. Total (1. + 2.g)	
			(Carry forward to page 1)

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL**

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs		3,964,991	\$ 3,964,991.00
b. Engineering Costs		12,636,524	\$ 12,636,524.00
c. Construction:			
(1.) New Facilities		0	\$ -
(2.) Capacity Improvements		5,842,609	\$ 5,842,609.00
(3.) System Preservation		36,796,617	\$ 36,796,617.00
(4.) System Enhancement & Operation		3,895,073	\$ 3,895,073.00
(5.) Total Construction (1)+(2)+(3)+(4)	0	46,534,299	\$ 46,534,299.00
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	63,135,814	\$ 63,135,814.00
			(Carry forward to page 1)

**Notes and Comments:**

- II.A.4 (b,c,d,e) - Receipts formerly classified here are now reflected in Page 1, II.A.2.- General Fund appropriations because these specific revenue sources are not solely dedicated for Road and Street purposes.
- II.C.3(c) and (d) - In previous years, we were able to identify these receipts; in 2005 our Motor Vehicles Division combined both these and other revenues and booked them under one revenue account code; for that reason, we can no longer identify amounts for these two categories. Their absence here means that the Page, 1, II.A.2 calculation for General Fund support is higher.
- III.A.1(a) - The City's financial information system does not allow us to distinguish on from off national highway system outlays)
- III.A.1.d - Total capital outlays increased in 2008 as the result of the passage of a large General Obligation bond issuance that funded street-related projects along with a large number of non-street-related projects

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