

NONMAJOR GOVERNMENTAL FUNDS

The Nonmajor Governmental Funds statements include the combining balance sheet and combining statement of revenues, expenditures and changes in fund balance for nonmajor special revenue funds and nonmajor capital projects funds that comprise the other governmental funds column in the basic financial statements. The combining nonmajor special revenue funds statements and the combining nonmajor capital projects funds statements are detailed behind the special revenue funds and capital project funds dividers.

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2008

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 39,252,897	\$ 100,788,326	\$ 140,041,223
Assessments receivable, net of allowance for uncollectibles of \$59,068	-	1,121,682	1,121,682
Due from other governmental agencies	4,087,251	451,958	4,539,209
Accrued interest receivable	480,098	1,167,675	1,647,773
Sales tax receivable	38,736	331,483	370,219
Loans receivable	48,516,522	-	48,516,522
Cash and cash equivalents/investments - restricted deposits and bond proceeds	1,213,009	71,115,651	72,328,660
Total assets	\$ 93,588,513	\$ 174,976,775	\$ 268,565,288
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,226,762	\$ 9,376,800	\$ 10,603,562
Accrued salaries and employee payroll taxes	56,328	-	56,328
Loan servicing escrow	1,251,288	-	1,251,288
Reimbursable facility fees	-	4,417,318	4,417,318
Other liabilities	-	2,079,106	2,079,106
Due to other funds	754,231	-	754,231
Deferred revenue	48,516,522	1,121,682	49,638,204
Unearned revenue	942,889	-	942,889
Total liabilities	52,748,020	16,994,906	69,742,926
Fund balances:			
Reserved for new convention center project	32,438,761	-	32,438,761
Reserved for wireless 911	2,121,004	-	2,121,004
Unreserved:			
Designated for subsequent year's appropriation	4,612,467	143,225,178	147,837,645
Designated for specific purposes	-	14,756,691	14,756,691
Undesignated	1,668,261	-	1,668,261
Total fund balances	40,840,493	157,981,869	198,822,362
Total liabilities and fund balances	\$ 93,588,513	\$ 174,976,775	\$ 268,565,288

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2008**

	Special Revenue Funds	Capital Projects Funds	Combining Eliminations	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 33,312,940	\$ 1,021,575	\$ -	\$ 34,334,515
Developer participation	-	127,544	-	127,544
Assessments	-	732,873	-	732,873
Interest on investments	2,592,284	6,861,126	-	9,453,410
Facility fees	-	5,637,987	-	5,637,987
Rents	310,230	-	-	310,230
Program income	2,881,111	-	-	2,881,111
Miscellaneous other	129,441	2,054,189	-	2,183,630
Total revenues	<u>39,226,006</u>	<u>16,435,294</u>	<u>-</u>	<u>55,661,300</u>
EXPENDITURES				
General government	231,929	-	-	231,929
Community development services	7,386,268	-	-	7,386,268
Public works	1,175,520	530,042	-	1,705,562
Public safety	4,392,883	-	-	4,392,883
Leisure services	178,746	-	-	178,746
Economic development programs	5,329,000	-	-	5,329,000
Capital outlay	910,055	64,723,821	-	65,633,876
Total expenditures	<u>19,604,401</u>	<u>65,253,863</u>	<u>-</u>	<u>84,858,264</u>
Excess (deficiency) of revenues over (under) expenditures	<u>19,621,605</u>	<u>(48,818,569)</u>	<u>-</u>	<u>(29,196,964)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,498,250	16,747,267	(4,877,140)	14,368,377
Transfers out	(31,254,685)	(1,902,545)	4,877,140	(28,280,090)
Notes issued	-	54,279,000	-	54,279,000
Total other financing sources (uses)	<u>(28,756,435)</u>	<u>69,123,722</u>	<u>-</u>	<u>40,367,287</u>
Net change in fund balances	(9,134,830)	20,305,153	-	11,170,323
Fund balance - beginning of year	49,975,323	137,676,716	-	187,652,039
Fund balance - ending of year	<u>\$ 40,840,493</u>	<u>\$ 157,981,869</u>	<u>\$ -</u>	<u>\$ 198,822,362</u>