

COMBINING FINANCIAL STATEMENTS

CITY OF LARAMIE, WYOMING
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
June 30, 2008

	Special Revenue Funds		
	Economic Development	Recreation Center	Emergency 911 fund
ASSETS			
Cash	\$ 831	\$ 856,382	\$ 752,361
Investments	303,573	-	272,375
Receivables:			
Notes	640,000	-	-
Accrued interest	5,372	28,804	4,531
Operating	62,399	51,916	1,103
Restricted assets:			
Investments	-	2,276,246	-
Total Assets	\$ 1,012,175	\$ 3,213,348	\$ 1,030,370
LIABILITIES			
Accounts payable	\$ -	\$ 71,290	\$ 2,248
Unearned revenue	640,000	173,465	-
Accrued vacation and compensatory time	-	7,453	-
Total Liabilities	640,000	252,208	2,248
FUND BALANCES			
Reserved for:			
Capital projects	-	-	-
Recreation center endowment	-	2,217,003	-
Debt service	-	-	-
Unreserved	372,175	744,137	1,028,122
Total Fund Balances	372,175	2,961,140	1,028,122
Total Liabilities and Fund Balances	\$ 1,012,175	\$ 3,213,348	\$ 1,030,370

<u>Capital Projects Fund</u>			Total
<u>City Council Construction</u>	<u>Parks and Recreation</u>	<u>West Laramie</u>	<u>Non-Major Governmental Funds</u>
\$ 2,298,687	\$ 154,148	\$ 409,508	\$ 4,471,917
1,779,517	14,820	94,297	2,464,582
-	-	-	640,000
1,333	-	-	40,040
-	-	-	115,418
-	-	-	2,276,246
<u>\$ 4,079,537</u>	<u>\$ 168,968</u>	<u>\$ 503,805</u>	<u>\$ 10,008,203</u>
\$ 31,160	\$ -	\$ -	\$ 104,698
-	-	-	813,465
-	-	-	7,453
<u>31,160</u>	<u>-</u>	<u>-</u>	<u>925,616</u>
4,048,377	168,968	503,805	4,721,150
-	-	-	2,217,003
-	-	-	-
-	-	-	2,144,434
<u>4,048,377</u>	<u>168,968</u>	<u>503,805</u>	<u>9,082,587</u>
<u>\$ 4,079,537</u>	<u>\$ 168,968</u>	<u>\$ 503,805</u>	<u>\$ 10,008,203</u>

CITY OF LARAMIE, WYOMING

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

For the Year Ended June 30, 2008

	<u>Special Revenue Funds</u>		
	<u>Economic Development</u>	<u>Recreation Center</u>	<u>Emergency 911 fund</u>
REVENUES:			
Taxes and special assessments	\$ -	\$ -	\$ -
Intergovernmental	-	70,753	290,773
Investment income	34,237	57,602	43,765
Miscellaneous	-	1,044,723	-
Total Revenues	<u>34,237</u>	<u>1,173,078</u>	<u>334,538</u>
EXPENDITURES:			
Current operating:			
General government	-	-	-
Public safety	-	-	51,234
Culture and recreation	-	1,409,310	-
Capital outlay	-	-	-
Total Expenditures	<u>-</u>	<u>1,409,310</u>	<u>51,234</u>
Excess (deficiency) of revenues over (under) expenditures	<u>34,237</u>	<u>(236,232)</u>	<u>283,304</u>
OTHER FINANCING SOURCES AND (USES):			
Transfers in	-	600,633	-
Transfers (out)	-	-	-
Total Other Financing Sources and (Uses)	<u>-</u>	<u>600,633</u>	<u>-</u>
Net Change in Fund Balance	34,237	364,401	283,304
Fund Balances- Beginning	<u>337,938</u>	<u>2,596,739</u>	<u>744,818</u>
Fund Balances- Ending	<u>\$ 372,175</u>	<u>\$ 2,961,140</u>	<u>\$ 1,028,122</u>

<u>Capital Projects Fund</u>			<u>Total</u>
<u>City Council</u>	<u>Parks and</u>	<u>West</u>	<u>Non-Major</u>
<u>Construction</u>	<u>Recreation</u>	<u>Laramie</u>	<u>Governmental</u>
			<u>Funds</u>
\$ -	\$ 128,000	\$ -	\$ 128,000
1,856,962	-	-	2,218,488
100,704	3,762	3,800	243,870
145,772	32,177	-	1,222,672
<u>2,103,438</u>	<u>163,939</u>	<u>3,800</u>	<u>3,813,030</u>
2,654,132	-	-	2,654,132
-	-	-	51,234
-	57,036	-	1,466,346
-	-	-	-
<u>2,654,132</u>	<u>57,036</u>	<u>-</u>	<u>4,171,712</u>
<u>(550,694)</u>	<u>106,903</u>	<u>3,800</u>	<u>(358,682)</u>
1,544,431	-	430,000	2,575,064
-	-	-	-
<u>1,544,431</u>	<u>-</u>	<u>430,000</u>	<u>2,575,064</u>
993,737	106,903	433,800	2,216,382
<u>3,054,640</u>	<u>62,065</u>	<u>70,005</u>	<u>6,866,205</u>
<u>\$ 4,048,377</u>	<u>\$ 168,968</u>	<u>\$ 503,805</u>	<u>\$ 9,082,587</u>