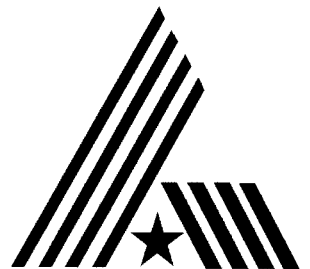


**COMBINING AND INDIVIDUAL FUND STATEMENTS
AND SCHEDULES –**

CONTINUED



CITY OF ABILENE

CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS
 SCHEDULE OF ABILENE PUBLIC HEALTH CORPORATION FUND REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
 Year Ended September 30, 2009

	<u>Actual GAAP Basis</u>	<u>Adjustments to Budget Basis</u>
REVENUES:		
Interest and miscellaneous	\$ 52,190	\$ _____
Total Revenues	<u>52,190</u>	<u>_____</u>
EXPENDITURES:		
Debt Service:		
Interest expense	52,190	_____
Total Expenditures	<u>52,190</u>	<u>_____</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		\$ _____
FUND BALANCE AT BEGINNING OF YEAR	_____	
FUND BALANCE AT END OF YEAR	\$ _____	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 52,190	\$ 52,190	\$
52,190	52,190	
52,190	52,190	
52,190	52,190	
\$	\$	\$

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF HEALTH FACILITY OPERATING FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Interest and miscellaneous	\$ 22,000	\$
Total Revenues	22,000	
EXPENDITURES:		
Current:		
Community Services:		
Other service and charges	53,015	
Total Expenditures	53,015	
NET CHANGE IN FUND BALANCE	(31,015)	\$ <u><u> </u></u>
FUND BALANCE AT BEGINNING OF YEAR	278,497	
FUND BALANCE AT END OF YEAR	\$ 247,482	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 22,000	\$ 22,000	\$
22,000	22,000	
53,015	52,190	(825)
53,015	52,190	(825)
\$ (31,015)	\$ (30,190)	\$ (825)

CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS

SCHEDULE OF FEDERAL HIGHWAY ADMINISTRATION FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

Year Ended September 30, 2009

	<u>Actual GAAP Basis</u>	<u>Adjustments to Budget Basis</u>
REVENUES:		
Intergovernmental revenues	\$ 259,962	\$
Total Revenues	<u>259,962</u>	
EXPENDITURES:		
Current:		
Planning and Development Services	<u>234,979</u>	<u>9,214</u>
Total Expenditures	<u>234,979</u>	<u>9,214</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>24,983</u>	<u>(9,214)</u>
OTHER FINANCING USES:		
Transfers out	<u>(25,000)</u>	
Total Other Financing Uses	<u>(25,000)</u>	
NET CHANGE IN FUND BALANCE	(17)	<u><u>(9,214)</u></u>
FUND BALANCE AT BEGINNING OF YEAR		
FUND BALANCE AT END OF YEAR	<u><u>\$ (17)</u></u>	

2009		
Actual Budget Basis	Final Budget	Variance - Positive - (Negative)
\$ 259,962	\$ 280,000	\$ (20,038)
259,962	280,000	(20,038)
244,193	280,000	35,807
244,193	280,000	35,807
15,769		15,769
(25,000)		(25,000)
(25,000)		(25,000)
\$ (9,231)	\$	\$ (9,231)

CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS

SCHEDULE OF FEDERAL HIGHWAY ADMINISTRATION FUND EXPENDITURES -
BUDGET AND ACTUAL

Year Ended September 30, 2009

	<u>Actual GAAP Basis</u>	<u>Adjustments to Budget Basis</u>
PLANNING AND DEVELOPMENT SERVICES:		
Transportation Planning:		
Personal services	\$ 171,647	\$
Supplies	7,868	9,214
Other services and charges	<u>55,464</u>	
Total Planning and Development Services	<u>234,979</u>	<u>9,214</u>
TOTAL EXPENDITURES	<u>\$ 234,979</u>	<u>\$ 9,214</u>

2009		
<u>Actual Budget Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
\$ 171,647	\$ 172,210	\$ 563
17,082	37,900	20,818
<u>55,464</u>	<u>69,890</u>	<u>14,426</u>
<u>244,193</u>	<u>280,000</u>	<u>35,807</u>
<u>\$ 244,193</u>	<u>\$ 280,000</u>	<u>\$ 35,807</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF COURT SECURITY FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Fines and forfeitures	\$ 101,350	\$
Interest on investments	4,704	
Total Revenues	106,054	
EXPENDITURES:		
Current:		
Finance	8,132	(7,272)
Total Expenditures	8,132	(7,272)
NET CHANGE IN FUND BALANCE	97,922	\$ <u><u>7,272</u></u>
FUND BALANCE AT BEGINNING OF YEAR	395,179	
FUND BALANCE AT END OF YEAR	\$ 493,101	

2009		
<u>Actual Budget Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
\$ 101,350	\$ 101,350	\$
<u>4,704</u>	<u>4,700</u>	<u>4</u>
<u>106,054</u>	<u>106,050</u>	<u>4</u>
<u>860</u>	<u>870</u>	<u>10</u>
<u>860</u>	<u>870</u>	<u>10</u>
<u>\$ 105,194</u>	<u>\$ 105,180</u>	<u>\$ 14</u>

CITY OF ABILENE, TEXAS
 SPECIAL REVENUE FUNDS
 SCHEDULE OF COURT SECURITY FUND EXPENDITURES -
BUDGET AND ACTUAL
 Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
FINANCE:		
Court Building Security:		
Other services and charges	\$ 860	\$
	860	
Court Technology:		
Other services and charges	7,272	(7,272)
	7,272	(7,272)
Total Finance	8,132	(7,272)
TOTAL EXPENDITURES	\$ 8,132	\$ (7,272)

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 860	\$ 870	\$ 10
<u>860</u>	<u>870</u>	<u>10</u>
<u>860</u>	<u>870</u>	<u>10</u>
<u>\$ 860</u>	<u>\$ 870</u>	<u>\$ 10</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF MISCELLANEOUS GRANTS FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Intergovernmental revenues	\$ 516,361	\$
Interest and miscellaneous	256,377	
Total Revenues	772,738	
EXPENDITURES:		
Current:		
General Government	263,499	1,161
Administrative Services	44,055	
Finance	1,076	
Planning and Development Services	34,456	(2,019)
Public Works	20,897	
Police	308,681	17,708
Fire	146,372	38,400
Aviation	25,249	23,826
Community Services	34,060	
Lake Patrol	1,632	
Total Expenditures	879,977	79,076
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(107,239)	(79,076)
OTHER FINANCING SOURCES:		
Transfers in	70,077	
Total Other Financing Sources	70,077	
NET CHANGE IN FUND BALANCE	(37,162)	\$ (79,076)
FUND BALANCE AT BEGINNING OF YEAR	86,902	
FUND BALANCE AT END OF YEAR	\$ 49,740	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 516,361	\$ 1,113,766	\$ (597,405)
<u>256,377</u>	<u>392,301</u>	<u>(135,924)</u>
<u>772,738</u>	<u>1,506,067</u>	<u>(733,329)</u>
264,660	528,639	263,979
44,055	44,400	345
1,076	2,975	1,899
32,437	33,354	917
20,897	20,355	(542)
326,389	489,813	163,424
184,772	312,644	127,872
49,075	49,080	5
34,060	87,486	53,426
<u>1,632</u>	<u>7,398</u>	<u>5,766</u>
<u>959,053</u>	<u>1,576,144</u>	<u>617,091</u>
<u>(186,315)</u>	<u>(70,077)</u>	<u>(116,238)</u>
<u>70,077</u>	<u>70,077</u>	
<u>70,077</u>	<u>70,077</u>	
\$ <u><u>(116,238)</u></u>	\$ <u><u></u></u>	\$ <u><u>(116,238)</u></u>

CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS
 SCHEDULE OF MISCELLANEOUS GRANTS FUND EXPENDITURES -
BUDGET AND ACTUAL
 Year Ended September 30, 2009

	<u>Actual GAAP Basis</u>	<u>Adjustments to Budget Basis</u>
GENERAL GOVERNMENT:		
Mayor's Council on Fitness		
Supplies	\$ 1,154	\$
Other services and charges	53,867	
Special Events:		
Supplies	5,306	
PEG Video Equipment:		
Supplies	2,965	
Other services and charges	1,221	
Homeland Security 2007 - LETPP:		
Supplies	2,235	4,268
Homeland Security 2007 - SHSP:		
Supplies	3,850	(3,107)
Capital Outlay	3,255	
Homeland Security 2008 - SHSP:		
Capital Outlay	189,646	
Total General Government	<u>263,499</u>	<u>1,161</u>
ADMINISTRATIVE SERVICES:		
Orthophotography Project:		
Other services and charges	44,055	
Total Administrative Services	<u>44,055</u>	
FINANCE:		
Municipal Court LEOSE		
Other services and charges	1,076	
Total Finance	<u>1,076</u>	
PLANNING AND DEVELOPMENT SERVICES:		
Safe Route to Schools:		
Other services and charges	1,879	(1,879)
Family Self-Sufficiency:		
Other services and charges	9,081	
Animal Services Donation:		
Other services and charges	167	(140)
Historic Preservation Funds:		
Other services and charges	23,329	
Total Planning and Development Services	<u>34,456</u>	<u>(2,019)</u>
PUBLIC WORKS:		
Recycle Bins and Containers:		
Supplies	7,042	
KAB - Solid Waste Grant:		
Other services and charges	13,855	
Total Public Works	<u>20,897</u>	

2009			
	Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$	1,154	\$ 4,845	\$ 3,691
	53,867	52,683	(1,184)
	5,306	7,148	1,842
	2,965	12,320	9,355
	1,221	1,120	(101)
	6,503	6,503	
	743	765	22
	3,255	3,255	
	<u>189,646</u>	<u>440,000</u>	<u>250,354</u>
	<u>264,660</u>	<u>528,639</u>	<u>263,979</u>
	<u>44,055</u>	<u>44,400</u>	<u>345</u>
	<u>44,055</u>	<u>44,400</u>	<u>345</u>
	<u>1,076</u>	<u>2,975</u>	<u>1,899</u>
	<u>1,076</u>	<u>2,975</u>	<u>1,899</u>
	9,081	9,090	9
	27	935	908
	<u>23,329</u>	<u>23,329</u>	
	<u>32,437</u>	<u>33,354</u>	<u>917</u>
	7,042	6,500	(542)
	<u>13,855</u>	<u>13,855</u>	
	<u>20,897</u>	<u>20,355</u>	<u>(542)</u>

CITY OF ABILENE, TEXAS

SPECIAL REVENUE FUNDS
 SCHEDULE OF MISCELLANEOUS GRANTS FUND EXPENDITURES -
BUDGET AND ACTUAL
 Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
POLICE:		
Narcotics Seizure Money:		
Supplies	\$ 22,238	\$
Other services and charges	9,786	
Capital Outlay	36,903	
Patrol Seizure Money:		
Supplies	2,670	
Other services and charges	12,000	
Police Youth Programs:		
Other services and charges	4,315	
Bike Unit:		
Supplies	525	
Chaplain Program:		
Other services and charges	199	
Honor Guard		
Supplies	1,070	
LEOSE:		
Other services and charges	17,516	
Police Memorial Trip		
Other services and charges	4,911	
Safety City:		
Maintenance	1,091	
Other services and charges	378	
National Children's Alliance - 2008:		
Other services and charges	4,583	
National Children's Alliance - 2009:		
Supplies	345	
Other services and charges	9,036	
Child Advocacy Center - 2009:		
Supplies	2,573	
Other services and charges	51,880	
Child Advocacy Center - 2010:		
Supplies		
Other services and charges	4,449	
Children's Justice Act Grant:		
Other services and charges	31,194	
Childrens Advocacy Center Donations:		
Supplies	627	
Other services and charges	987	
Be A Champion for Children:		
Supplies	10,921	
Other services and charges	6,072	
Edward Bryne Justice - 2006:		
Supplies	2,231	40
Other services and charges	709	
Edward Bryne Justice - 2007:		
Supplies	11,061	
Other services and charges	2,880	
Capital Outlay		5,003
Edward Bryne Justice - 2008:		
Other services and charges	2,945	457

2009			
	Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$	22,238	\$ 35,300	\$ 13,062
	9,786	5,500	(4,286)
	36,903	20,000	(16,903)
	2,670	5,000	2,330
	12,000	17,000	5,000
	4,315	6,815	2,500
	525	1,835	1,310
	199	4,120	3,921
	1,070	1,070	
	17,516	22,083	4,567
	4,911	4,911	
	1,091	8,183	7,092
	378		(378)
	4,583	4,980	397
	345	1,215	870
	9,036	8,785	(251)
	2,573	2,673	100
	51,880	51,780	(100)
		11,761	11,761
	4,449	63,000	58,551
	31,194	42,909	11,715
	627	1,500	873
	987	5,023	4,036
	10,921	10,600	(321)
	6,072	7,425	1,353
	2,271	2,670	399
	709	310	(399)
	11,061	11,462	401
	2,880	28,905	26,025
	5,003	17,444	12,441
	3,402	19,664	16,262

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF MISCELLANEOUS GRANTS FUND EXPENDITURES -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
POLICE (CONT):		
Paul Coverdell Grant:		
Other services and charges	\$ 15,586	\$ 3,140
Capital Outlay	37,000	9,068
Total Police	308,681	17,708
FIRE :		
Fire Designated Donations:		
Other services and charges	10,514	
Assistance to Firefighters Grant:		
Supplies	123,375	38,400
Fire Prevention Grant:		
Supplies	7,586	
TSTC:		
Supplies	608	
Other services and charges	2,792	
EMS:		
Supplies	697	
Other services and charges	800	
Total Fire	146,372	38,400
AVIATION:		
Business Development Manager:		
Other services and charges	25,249	23,826
Total Aviation	25,249	23,826
COMMUNITY SERVICES:		
Recreation:		
Other services and charges	2,065	
Park Ballfield Lighting:		
Other services and charges	865	
Capital outlay	8,263	
Abilene Releaf:		
Capital outlay	6,692	
O'Dell Black Donation		
Supplies	16,175	
Total Community Services	34,060	
LAKE PATROL:		
Lake Patrol LEOSE:		
Other services and charges	1,632	
Total Water Utilities	1,632	
TOTAL EXPENDITURES	\$ 879,977	\$ 79,076

2009		
<u>Actual Budget Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
\$ 18,726	\$ 19,890	\$ 1,164
<u>46,068</u>	<u>46,000</u>	<u>(68)</u>
<u>326,389</u>	<u>489,813</u>	<u>163,424</u>
10,514	15,000	4,486
161,775	177,750	15,975
7,586	21,219	13,633
608	104	(504)
2,792	89,176	86,384
697	755	58
<u>800</u>	<u>8,640</u>	<u>7,840</u>
<u>184,772</u>	<u>312,644</u>	<u>127,872</u>
<u>49,075</u>	<u>49,080</u>	<u>5</u>
<u>49,075</u>	<u>49,080</u>	<u>5</u>
2,065	5,706	3,641
-		
865	3,760	2,895
8,263	20,000	11,737
-		
6,692	17,918	11,226
-		
<u>16,175</u>	<u>40,102</u>	<u>23,927</u>
<u>34,060</u>	<u>87,486</u>	<u>53,426</u>
<u>1,632</u>	<u>7,398</u>	<u>5,766</u>
<u>1,632</u>	<u>7,398</u>	<u>5,766</u>
<u>\$ 959,053</u>	<u>\$ 1,576,144</u>	<u>\$ 617,091</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF HOTEL MOTEL OCCUPANCY FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Taxes	\$ 2,381,575	\$ 17,618
Total Revenues	2,381,575	17,618
EXPENDITURES:		
Current:		
Finance		
Other services and charges	1,546,991	135,893
Total Expenditures	1,546,991	135,893
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	834,584	(118,275)
OTHER FINANCING SOURCES (USES):		
Transfers out	(832,995)	(73,173)
Total Other Financing Sources	(832,995)	(73,173)
NET CHANGE IN FUND BALANCE	1,589	\$ (191,448)
FUND BALANCE AT BEGINNING OF YEAR	233,214	
Prior period adjustment	(209,067)	
FUND BALANCE AT END OF YEAR	\$ 25,736	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 2,399,193	\$ 2,563,025	\$ (163,832)
<u>2,399,193</u>	<u>2,563,025</u>	<u>(163,832)</u>
<u>1,682,884</u>	<u>1,665,966</u>	<u>(16,918)</u>
<u>1,682,884</u>	<u>1,665,966</u>	<u>(16,918)</u>
<u>716,309</u>	<u>897,059</u>	<u>(180,750)</u>
<u>(906,168)</u>	<u>(897,059)</u>	<u>(9,109)</u>
<u>(906,168)</u>	<u>(897,059)</u>	<u>(9,109)</u>
<u>\$ (189,859)</u>	<u>\$</u>	<u>\$ (189,859)</u>

CITY OF ABILENE, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF ABILENE REINVESTMENT ZONE #1 FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Interest and miscellaneous	\$ 13,906	\$
Total Revenues	13,906	
EXPENDITURES:		
Current:		
Economic Development		
TIF Projects - 07	299,052	(65,341)
TIF Projects - 08	91,913	8,087
Total Expenditures	390,965	(57,254)
 NET CHANGE IN FUND BALANCE	 (377,059)	 \$ <u>57,254</u>
FUND BALANCE AT BEGINNING OF YEAR	1,293,493	
FUND BALANCE AT END OF YEAR	\$ 916,434	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 13,906	\$ 13,900	\$ 6
13,906	13,900	6
233,711	233,711	
100,000	502,182	402,182
333,711	735,893	402,182
\$ (319,805)	\$ (721,993)	\$ 402,188

CITY OF ABILENE, TEXAS
 SPECIAL REVENUE FUNDS
 SCHEDULE OF FEDERAL EARMARK FUND REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
 Year Ended September 30, 2009

	Actual GAAP Basis	Adjustments to Budget Basis
REVENUES:		
Intergovernmental revenues	\$ 211,464	\$
Total Revenues	211,464	
EXPENDITURES:		
Current:		
Aviation	211,464	
Total Expenditures	211,464	
 NET CHANGE IN FUND BALANCE		 \$ <u><u> </u></u>
FUND BALANCE AT BEGINNING OF YEAR	<u> </u>	
FUND BALANCE AT END OF YEAR	\$ <u><u> </u></u>	

2009		
Actual Budget Basis	Final Budget	Variance - Positive (Negative)
\$ 211,464	\$ 211,464	\$
<u>211,464</u>	<u>211,464</u>	
<u>211,464</u>	<u>211,464</u>	
<u>211,464</u>	<u>211,464</u>	
<u>\$</u>	<u>\$</u>	<u>\$</u>

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended September 30, 2009

	<u>Certificates 1997 Issue</u>		
	<u>Actual - GAAP Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
REVENUES:			
Taxes	\$ 179,409	\$ 190,050	\$ (10,641)
Interest and miscellaneous	283	400	(117)
Total Revenues	<u>179,692</u>	<u>190,450</u>	<u>(10,758)</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	160,000	160,000	
Interest	16,000	16,000	
Fees and other charges	3,663	4,450	787
Total Expenditures	<u>179,663</u>	<u>180,450</u>	<u>787</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	29	10,000	(9,971)
OTHER FINANCING SOURCES:			
Transfers in	5,681	5,681	
Transfers out	(8,286)	(8,286)	
Total Other Financing Sources	<u>(2,605)</u>	<u>(2,605)</u>	
NET CHANGE IN FUND BALANCES	(2,576)	<u>\$ 7,395</u>	<u>\$ (9,971)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>2,576</u>		
FUND BALANCES AT END OF YEAR	<u>\$</u>		

General Refunding 1997			Certificates 1998 Issue		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$	\$	\$	\$ 198,839	\$ 194,590	\$ 4,249
			650	1,000	(350)
			199,489	195,590	3,899
			160,000	160,000	
			19,520	19,520	
			3,773	4,570	797
			183,293	184,090	797
			16,196	11,500	4,696
(5,681)	(5,681)		(52,917)	(52,917)	
(5,681)	(5,681)		(52,917)	(52,917)	
(5,681) \$	<u>(5,681) \$</u>		(36,721) \$	<u>(41,417) \$</u>	<u>4,696</u>
5,681			36,721		
\$			\$		

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	Certificates 1999 Issue		
	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
REVENUES:			
Taxes	\$ 212,712	\$ 208,160	\$ 4,552
Interest and miscellaneous	462	800	(338)
Total Revenues	<u>213,174</u>	<u>208,960</u>	<u>4,214</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	165,000	165,000	
Interest	22,755	22,760	5
Fees and other charges	4,693	6,200	1,507
Total Expenditures	<u>192,448</u>	<u>193,960</u>	<u>1,512</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	20,726	15,000	5,726
OTHER FINANCING SOURCES:			
Transfers in			
Transfers out	<u>(37,600)</u>	<u>(37,600)</u>	
Total Other Financing Sources	<u>(37,600)</u>	<u>(37,600)</u>	
NET CHANGE IN FUND BALANCES	(16,874)	<u>\$ (22,600)</u>	<u>\$ 5,726</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>16,874</u>		
FUND BALANCES AT END OF YEAR	<u>\$</u>		

General 1999 Issue			Airport 1999 Issue		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$ 453,170	\$ 443,460	\$ 9,710	\$	\$	\$
758	1,200	(442)			
<u>453,928</u>	<u>444,660</u>	<u>9,268</u>			
300,000	300,000		80,000	80,000	
74,100	74,100		21,140	21,140	
8,883	10,190	1,307	1,000	1,000	
<u>382,983</u>	<u>384,290</u>	<u>1,307</u>	<u>102,140</u>	<u>102,140</u>	
70,945	60,370	10,575	(102,140)	(102,140)	
(78,232)	(78,232)		102,140	101,140	1,000
<u>(78,232)</u>	<u>(78,232)</u>		<u>102,140</u>	<u>101,140</u>	<u>1,000</u>
(7,287)	<u>(17,862)</u>	<u>10,575</u>		<u>(1,000)</u>	<u>1,000</u>
<u>7,287</u>			<u>338</u>		
\$ <u><u> </u></u>			\$ <u><u>338</u></u>		

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	Certificates 2000 Issue		
	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
REVENUES:			
Taxes	\$ 184,967	\$ 181,010	\$ 3,957
Interest and miscellaneous	433	750	(317)
Total Revenues	<u>185,400</u>	<u>181,760</u>	<u>3,640</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	135,000	135,000	
Interest	24,806	24,810	4
Fees and other charges	3,197	5,530	2,333
Total Expenditures	<u>163,003</u>	<u>165,340</u>	<u>2,337</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	22,397	16,420	5,977
OTHER FINANCING SOURCES:			
Transfers in			
Transfers out	(29,673)	(29,673)	
Total Other Financing Sources	<u>(29,673)</u>	<u>(29,673)</u>	
NET CHANGE IN FUND BALANCES	(7,276)	<u>\$ (13,253)</u>	<u>\$ 5,977</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>7,276</u>		
FUND BALANCES AT END OF YEAR	<u>\$</u>		

General 2000 Issue			General 2001 Issue		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$ 416,176	\$ 407,260	\$ 8,916	\$ 258,954	\$ 253,410	\$ 5,544
887	1,500	(613)	604	1,000	(396)
<u>417,063</u>	<u>408,760</u>	<u>8,303</u>	<u>259,558</u>	<u>254,410</u>	<u>5,148</u>
250,000	250,000		155,000	155,000	
80,625	80,630	5	99,200	99,200	
7,222	11,180	3,958	5,520	7,340	1,820
<u>337,847</u>	<u>341,810</u>	<u>3,963</u>	<u>259,720</u>	<u>261,540</u>	<u>1,820</u>
79,216	66,950	12,266	(162)	(7,130)	6,968
<u>(98,410)</u>	<u>(98,410)</u>				
<u>(98,410)</u>	<u>(98,410)</u>				
(19,194)	<u>(31,460)</u>	<u>12,266</u>	(162)	<u>(7,130)</u>	<u>6,968</u>
<u>19,194</u>			<u>7,145</u>		
\$ <u><u> </u></u>			\$ <u><u>6,983</u></u>		

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	Certificates 2001 Issue		
	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
REVENUES:			
Taxes	\$ 189,591	\$ 185,530	\$ 4,061
Interest and miscellaneous	652	1,000	(348)
Total Revenues	<u>190,243</u>	<u>186,530</u>	<u>3,713</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	135,000	135,000	
Interest	49,375	49,380	5
Fees and other charges	4,307	5,640	1,333
Total Expenditures	<u>188,682</u>	<u>190,020</u>	<u>1,338</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1,561	(3,490)	5,051
OTHER FINANCING SOURCES:			
Transfers in			
Transfers out			
Total Other Financing Sources			
NET CHANGE IN FUND BALANCES	1,561	<u>\$ (3,490)</u>	<u>\$ 5,051</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>8,721</u>		
FUND BALANCES AT END OF YEAR	<u>\$ 10,282</u>		

General 2002 Issue			Certificates 2002 Issue		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$ 323,692	\$ 316,760	\$ 6,932	\$ 346,813	\$ 339,380	\$ 7,433
897	1,500	(603)	742	1,500	(758)
<u>324,589</u>	<u>318,260</u>	<u>6,329</u>	<u>347,555</u>	<u>340,880</u>	<u>6,675</u>
195,000	195,000		245,000	245,000	
119,711	119,720	9	94,437	94,440	3
6,623	8,920	2,297	7,009	9,490	2,481
<u>321,334</u>	<u>323,640</u>	<u>2,306</u>	<u>346,446</u>	<u>348,930</u>	<u>2,484</u>
3,255	(5,380)	8,635	1,109	(8,050)	9,159
3,255	<u><u>(5,380)</u></u>	<u><u>8,635</u></u>	1,109	<u><u>(8,050)</u></u>	<u><u>9,159</u></u>
<u>21,349</u>			<u>18,136</u>		
<u><u>\$ 24,604</u></u>			<u><u>\$ 19,245</u></u>		

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	Airport 2002 Issue		
	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
REVENUES:			
Taxes	\$ 147,974	\$ 144,810	\$ 3,164
Interest and miscellaneous	384	700	(316)
Total Revenues	<u>148,358</u>	<u>145,510</u>	<u>2,848</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	100,000	100,000	
Interest	41,563	41,570	7
Fees and other charges	3,591	4,620	1,029
Total Expenditures	<u>145,154</u>	<u>146,190</u>	<u>1,036</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	3,204	(680)	3,884
OTHER FINANCING SOURCES:			
Transfers in			
Transfers out			
Total Other Financing Sources			
NET CHANGE IN FUND BALANCES	3,204	\$ <u>(680)</u>	\$ <u>3,884</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>8,355</u>		
FUND BALANCES AT END OF YEAR	<u>\$ 11,559</u>		

Certificates 2003 Issue			2003C Refunding		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$ 249,706	\$ 244,360	\$ 5,346	\$ 443,921	\$ 434,410	\$ 9,511
695	1,200	(505)	1,438	2,500	(1,062)
<u>250,401</u>	<u>245,560</u>	<u>4,841</u>	<u>445,359</u>	<u>436,910</u>	<u>8,449</u>
185,000	185,000		415,000	415,000	
59,733	59,740	7	18,142	18,150	8
<u>4,655</u>	<u>7,110</u>	<u>2,455</u>	<u>7,717</u>	<u>11,860</u>	<u>4,143</u>
<u>249,388</u>	<u>251,850</u>	<u>2,462</u>	<u>440,859</u>	<u>445,010</u>	<u>4,151</u>
1,013	(6,290)	7,303	4,500	(8,100)	12,600
1,013	\$ <u>(6,290)</u>	\$ <u>7,303</u>	4,500	\$ <u>(8,100)</u>	\$ <u>12,600</u>
<u>20,841</u>			<u>88,713</u>		
\$ <u>21,854</u>			\$ <u>93,213</u>		

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	Certificates 2004 Issue		
	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
REVENUES:			
Taxes	\$ 198,840	\$ 194,590	\$ 4,250
Interest and miscellaneous	513	1,000	(487)
Total Revenues	<u>199,353</u>	<u>195,590</u>	<u>3,763</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	135,000	135,000	
Interest	57,767	57,770	3
Fees and other charges	3,773	5,860	2,087
Total Expenditures	<u>196,540</u>	<u>198,630</u>	<u>2,090</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	2,813	(3,040)	5,853
OTHER FINANCING SOURCES:			
Transfers in			
Transfers out			
Total Other Financing Sources			
NET CHANGE IN FUND BALANCES	2,813	<u>\$ (3,040)</u>	<u>\$ 5,853</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>16,047</u>		
FUND BALANCES AT END OF YEAR	<u>\$ 18,860</u>		

Airport 2004 Issue			Fleet Lease Financing #1		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$ 87,859	\$ 85,980	\$ 1,879	\$	\$	\$
269	400	(131)	32	20	12
88,128	86,380	1,748	32	20	12
55,000	55,000		44,476	44,480	4
27,571	27,580	9	100	100	
1,843	3,150	1,307			
84,414	85,730	1,316	44,576	44,580	4
3,714	650	3,064	(44,544)	(44,560)	16
			44,575	44,570	5
			(3,272)	(3,272)	
			41,303	41,298	5
3,714	\$ 650	\$ 3,064	(3,241)	\$ (3,262)	\$ 21
8,728			3,241		
\$ 12,442					

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	<u>Fleet Lease Financing #2</u>		
	<u>Actual - GAAP Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
REVENUES:			
Taxes	\$	\$	\$
Interest and miscellaneous			
Total Revenues			
EXPENDITURES:			
Debt Service:			
Bond principal retired	35,623	35,630	7
Interest	124	130	6
Fees and other charges			
Total Expenditures	<u>35,747</u>	<u>35,760</u>	<u>13</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(35,747)	(35,760)	13
OTHER FINANCING SOURCES:			
Transfers in	35,747	35,750	(3)
Transfers out	<u>(17)</u>	<u>(17)</u>	
Total Other Financing Sources	<u>35,730</u>	<u>35,733</u>	<u>(3)</u>
NET CHANGE IN FUND BALANCES	(17) \$	<u>(27) \$</u>	<u>10</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>17</u>		
FUND BALANCES AT END OF YEAR	\$		

Fleet Lease Financing #3			Fleet Lease Financing #4		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$	\$	\$	\$	\$	\$
	20	(20)	2	20	(18)
	20	(20)	2	20	(18)
387,801	387,800	(1)	532,987	533,000	13
5,677	5,680	3	16,013	16,020	7
393,478	393,480	2	549,000	549,020	20
(393,478)	(393,460)	(18)	(548,998)	(549,000)	2
393,478	393,500	(22)	552,826	549,000	3,826
(536)	(536)				
392,942	392,964	(22)	552,826	549,000	3,826
(536)	<u>(496)</u>	<u>(40)</u>	3,828	<u>3,828</u>	<u>3,828</u>
536			1,502		
\$			\$		
			<u>5,330</u>		

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	Certificates 2005 Issue		
	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
REVENUES:			
Taxes	\$ 504,035	\$ 493,240	\$ 10,795
Interest and miscellaneous	1,207	2,000	(793)
Total Revenues	<u>505,242</u>	<u>495,240</u>	<u>10,002</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	340,000	340,000	
Interest	152,314	152,320	6
Fees and other charges	9,196	13,300	4,104
Total Expenditures	<u>501,510</u>	<u>505,620</u>	<u>4,110</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	3,732	(10,380)	14,112
OTHER FINANCING SOURCES:			
Transfers in			
Transfers out			
Total Other Financing Sources			
NET CHANGE IN FUND BALANCES	3,732	\$ <u>(10,380)</u>	\$ <u>14,112</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>44,002</u>		
FUND BALANCES AT END OF YEAR	<u>\$ 47,734</u>		

Certificates 2005A Issue			Certificates 2006 Issue		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$ 1,322,515	\$ 1,294,190	\$ 28,325	\$ 494,787	\$ 484,190	\$ 10,597
2,367	4,500	(2,133)	1,148	2,000	(852)
<u>1,324,882</u>	<u>1,298,690</u>	<u>26,192</u>	<u>495,935</u>	<u>486,190</u>	<u>9,745</u>
915,000	915,000		310,000	310,000	
376,041	376,050	9	172,212	172,220	8
23,287	33,360	10,073	8,899	13,100	4,201
<u>1,314,328</u>	<u>1,324,410</u>	<u>10,082</u>	<u>491,111</u>	<u>495,320</u>	<u>4,209</u>
10,554	(25,720)	36,274	4,824	(9,130)	13,954
10,554	\$ <u>(25,720)</u>	\$ <u>36,274</u>	4,824	\$ <u>(9,130)</u>	\$ <u>13,954</u>
<u>46,646</u>			<u>36,675</u>		
\$ <u>57,200</u>			\$ <u>41,499</u>		

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	General 2006 Issue		
	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
REVENUES:			
Taxes	\$ 554,902	\$ 543,020	\$ 11,882
Interest and miscellaneous	1,396	2,300	(904)
Total Revenues	<u>556,298</u>	<u>545,320</u>	<u>10,978</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	300,000	300,000	
Interest	241,125	241,130	5
Fees and other charges	9,947	14,580	4,633
Total Expenditures	<u>551,072</u>	<u>555,710</u>	<u>4,638</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	5,226	(10,390)	15,616
OTHER FINANCING SOURCES:			
Transfers in			
Transfers out			
Total Other Financing Sources			
NET CHANGE IN FUND BALANCES	5,226	\$ <u>(10,390)</u>	\$ <u>15,616</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>43,772</u>		
FUND BALANCES AT END OF YEAR	<u>\$ 48,998</u>		

Airport 2006 Issue			Certificates 2007 Issue		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$ 147,974	\$ 144,810	\$ 3,164	\$ 439,297	\$ 429,890	\$ 9,407
423	650	(227)	945	1,500	(555)
<u>148,397</u>	<u>145,460</u>	<u>2,937</u>	<u>440,242</u>	<u>431,390</u>	<u>8,852</u>
80,000	80,000		270,000	270,000	
62,640	62,640		160,221	160,230	9
2,891	4,620	1,729	8,163	11,740	3,577
<u>145,531</u>	<u>147,260</u>	<u>1,729</u>	<u>438,384</u>	<u>441,970</u>	<u>3,586</u>
2,866	(1,800)	4,666	1,858	(10,580)	12,438
2,866	<u>(1,800)</u>	<u>4,666</u>	1,858	<u>(10,580)</u>	<u>12,438</u>
9,942			25,358		
<u>\$ 12,808</u>			<u>\$ 27,216</u>		

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	General 2007 Issue		
	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
REVENUES:			
Taxes	\$ 633,512	\$ 619,950	\$ 13,562
Interest and miscellaneous	1,567	2,500	(933)
Total Revenues	<u>635,079</u>	<u>622,450</u>	<u>12,629</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	335,000	335,000	
Interest	283,595	283,600	5
Fees and other charges	11,525	16,500	4,975
Total Expenditures	<u>630,120</u>	<u>635,100</u>	<u>4,980</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	4,959	(12,650)	17,609
OTHER FINANCING SOURCES:			
Transfers in			
Transfers out			
Total Other Financing Sources			
NET CHANGE IN FUND BALANCES	4,959	\$ <u>(12,650)</u>	\$ <u>17,609</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>46,930</u>		
FUND BALANCES AT END OF YEAR	<u>\$ 51,889</u>		

General Airport 2007 Issue			Certificates Airport 2007 Issue		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$ 110,980	\$ 108,610	\$ 2,370	\$	\$	\$
363	500	(137)			
<u>111,343</u>	<u>109,110</u>	<u>2,233</u>			
55,000	55,000		230,000	230,000	
50,942	50,950	8	222,898	222,900	2
2,429	3,710	1,281	500	13,000	12,500
<u>108,371</u>	<u>109,660</u>	<u>1,289</u>	<u>453,398</u>	<u>465,900</u>	<u>12,502</u>
2,972	(550)	3,522	(453,398)	(465,900)	12,502
			452,900	452,900	
			452,900	452,900	
2,972	<u>(550)</u>	<u>3,522</u>	(498)	<u>(13,000)</u>	<u>12,502</u>
<u>10,352</u>			<u>563</u>		
\$ <u>13,324</u>			\$ <u>65</u>		

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	<u>Certificates 2008 Issue</u>		
	<u>Actual - GAAP Basis</u>	<u>Final Budget</u>	<u>Variance - Positive (Negative)</u>
REVENUES:			
Taxes	\$ 235,833	\$ 230,790	\$ 5,043
Interest and miscellaneous	<u>441</u>	<u>750</u>	<u>(309)</u>
Total Revenues	<u>236,274</u>	<u>231,540</u>	<u>4,734</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	165,000	165,000	
Interest	114,484	114,490	6
Fees and other charges	<u>4,579</u>	<u>11,740</u>	<u>7,161</u>
Total Expenditures	<u>284,063</u>	<u>291,230</u>	<u>7,167</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(47,789)	(59,690)	11,901
OTHER FINANCING SOURCES:			
Transfers in	48,970	48,970	
Transfers out	<u> </u>	<u> </u>	<u> </u>
Total Other Financing Sources	<u>48,970</u>	<u>48,970</u>	<u> </u>
NET CHANGE IN FUND BALANCES	1,181	<u>\$ (10,720)</u>	<u>\$ 11,901</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>7,455</u>		
FUND BALANCES AT END OF YEAR	<u>\$ 8,636</u>		

General 2008 Issue			Certificates Energy 2008A Issue		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$ 813,855	\$ 796,420	\$ 17,435	\$ 827,728	\$ 810,010	\$ 17,718
1,644	2,500	(856)	1,840	3,000	(1,160)
<u>815,499</u>	<u>798,920</u>	<u>16,579</u>	<u>829,568</u>	<u>813,010</u>	<u>16,558</u>
400,000	400,000		390,000	390,000	
394,317	394,320	3	418,013	418,020	7
14,667	14,720	53	14,888	15,000	112
<u>808,984</u>	<u>809,040</u>	<u>56</u>	<u>822,901</u>	<u>823,020</u>	<u>119</u>
6,515	(10,120)	16,635	6,667	(10,010)	16,677
6,515	\$ <u>(10,120)</u>	\$ <u>16,635</u>	6,667	\$ <u>(10,010)</u>	\$ <u>16,677</u>
<u>27,879</u>			<u>41,171</u>		
\$ <u>34,394</u>			\$ <u>47,838</u>		

CITY OF ABILENE, TEXAS

DEBT SERVICE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
 Year Ended September 30, 2009

	2009 Refunding Series		
	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
REVENUES:			
Taxes	\$	\$	\$
Interest and miscellaneous	24,568		24,568
Total Revenues	24,568		24,568
EXPENDITURES:			
Debt Service:			
Bond principal retired	125,000	125,000	
Interest	82,420	82,420	
Fees and other charges	138,111	138,111	
Total Expenditures	345,531	345,531	
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(320,963)	(345,531)	24,568
OTHER FINANCING SOURCES:			
Bond premium	325,675	325,675	
Issuance of refunding bonds	8,505,000	8,505,000	
Payments to refunded bond escrow agent	(8,657,199)	(8,657,199)	
Transfers in	305,119	305,119	
Transfers out			
Total Other Financing Sources	478,595	478,595	
NET CHANGE IN FUND BALANCES	157,632	\$ 133,064	\$ 24,568
FUND BALANCES AT BEGINNING OF YEAR			
FUND BALANCES AT END OF YEAR	\$ 157,632		

Certificates 2009 Issue			General 2009 A Issue		
Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
\$ 13,245	\$ 31,536	\$ (18,291)	\$ 27,781	\$ 27,781	\$
<u>13,245</u>	<u>31,536</u>	<u>(18,291)</u>	<u>27,781</u>	<u>27,781</u>	
250	250		250	250	
<u>250</u>	<u>250</u>		<u>250</u>	<u>250</u>	
12,995	31,286	(18,291)	27,531	27,531	
250	250		250	250	
<u>250</u>	<u>250</u>		<u>250</u>	<u>250</u>	
13,245	\$ <u>31,536</u>	\$ <u>(18,291)</u>	27,781	\$ <u>27,781</u>	\$
\$ <u>13,245</u>			\$ <u>27,781</u>		

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL (CONT.)
Year Ended September 30, 2009

	Total 2009		
	Actual - GAAP Basis	Final Budget	Variance - Positive (Negative)
REVENUES:			
Taxes	\$ 9,978,041	\$ 9,778,880	\$ 199,161
Interest and miscellaneous	88,636	98,027	(9,391)
Total Revenues	<u>10,066,677</u>	<u>9,876,907</u>	<u>189,770</u>
EXPENDITURES:			
Debt Service:			
Bond principal retired	7,785,887	7,785,910	23
Interest	3,579,581	3,579,730	149
Fees and other charges	327,051	411,091	84,040
Total Expenditures	<u>11,692,519</u>	<u>11,776,731</u>	<u>84,212</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,625,842)	(1,899,824)	273,982
OTHER FINANCING SOURCES			
Bond premium	325,675	325,675	
Issuance of refunding bonds	8,505,000	8,505,000	
Payments to refunded bond escrow agent	(8,657,199)	(8,657,199)	
Transfers in	1,941,936	1,937,130	4,806
Transfers out	(314,624)	(314,624)	
Total Other Financing Sources	<u>1,800,788</u>	<u>1,795,982</u>	<u>4,806</u>
NET CHANGE IN FUND BALANCES	174,946	\$ <u>(103,842)</u>	\$ <u>278,788</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>640,023</u>		
FUND BALANCES AT END OF YEAR	\$ <u><u>814,969</u></u>		

BUSINESS-TYPE ACTIVITIES

Enterprise Funds:

Major Funds

Water & Sewer Fund: This fund accounts for the revenues and expenses associated with providing water and sewer services to the citizens of the City of Abilene.

Solid Waste Services Fund: This fund accounts for the operations of the City's solid waste services to the citizens of Abilene.

Nonmajor Funds

Transit: This fund accounts for the operations of the City's bus system. An independent management company under contract with the City manages this system.

Stormwater Services Fund: This fund is used to account for the revenues and expenses associated with the quality and quantity of stormwater runoff due to ever evolving regulations.

Internal Service Funds:

Fleet Maintenance: The major function of this fund is to account for service and maintenance activity on City-owned vehicles and equipment.

Fleet Management: The financing of certain vehicles and equipment purchased by the City for use by other City departments is accounted for in this fund including the lease purchase program.

Support Services: This fund is to account for postage and printing costs.

Facilities Improvements: This fund accounts for the maintenance and replacement of the components of the City's capital facilities.

Self-Insurance: To account for the activities of the City's general and police professional liability, worker's compensation, and health and property insurance plans through the City's risk management and safety function.

Technology: This fund is to account for all technology or other major data communications operating and project expenditures.



CITY OF ABILENE



CITY OF ABILENE, TEXAS

BUSINESS-TYPE ACTIVITIES - MAJOR FUND
 COMBINING SCHEDULE OF NET ASSETS FOR WATER AND SEWER FUND

September 30, 2009

	Operating	Lake Fort Phantom Lots	Pro Rata	2001A Series Debt Service
CURRENT ASSETS:				
Cash and cash investments	\$ 16,529,708	\$ 146,455	\$ 1,043,616	\$
Investments	1,063,393	9,797	69,904	
Accounts receivable	7,427,555		220	
Less allowance for uncollectibles	(2,665,734)			
Inventories - materials and supplies	27,831			
Prepaid items	725			
Restricted Assets:				
Cash and cash investments				3,840
Investments				232
Total Current Assets	22,383,478	156,252	1,113,740	4,072
NONCURRENT ASSETS:				
Deferred charges	39,752			
Capital Assets				
Construction in progress	1,324,161			
Land	1,546,673			
Buildings and improvements	210,647,398			
Machinery and equipment	9,969,934			
	223,488,166			
Less accumulated depreciation	(82,014,846)			
Net Property, Plant and Equipment	141,473,320			
Other Capital Assets:				
Water supply rights	22,052,724			
Net Capital Assets	163,526,044			
Total Noncurrent Assets	163,565,796			
TOTAL ASSETS	185,949,274	156,252	1,113,740	4,072
CURRENT LIABILITIES:				
Vouchers payable	862,369	12,040		
Accrued wages and withholding	181,050			
Compensated absences - current	53,103			
Accrued interest	317,408			
Due to other funds				
Other deposits and liabilities	143,690			
Contractual obligations payable	3,912,679			
Total Current Liabilities Payable from Current Assets	5,470,299	12,040		
NONCURRENT LIABILITIES:				
Compensated absences payable	233,559			
Net pension obligations	219,495			
Contractual obligations payable, (net of unamortized premium)	48,252,658			
Total Noncurrent Liabilities	48,705,712			
TOTAL LIABILITIES	54,176,011	12,040		
NET ASSETS:				
Invested in capital assets, net of related debt	117,465,207			
Restricted for O.H. Ivie Cap. Project debt				4,072
Restricted for capital projects				
Unrestricted, designated for capital projects	6,104,500			
Unrestricted, designated for fiscal contingencies	7,700,000			
Unrestricted	503,556	144,212	1,113,740	
TOTAL NET ASSETS	\$ 131,773,263	\$ 144,212	\$ 1,113,740	\$ 4,072

2009					
2003A Series Debt Service	2003B Series Debt Service	2003C Series Debt Service	2005 Series Debt Service	2009 Series Debt Service	Water Utility Cap. Projects
\$	\$	\$	\$	\$	\$ 398,598
					21,020
					26,075
425,336	517,542	219,172	36,691	18,290	
24,868	29,970	2,510	2,459		
<u>450,204</u>	<u>547,512</u>	<u>221,682</u>	<u>39,150</u>	<u>18,290</u>	<u>445,693</u>
450,204	547,512	221,682	39,150	18,290	445,693
					25,068
					25,068
					25,068
450,204	547,512	221,682	39,150	18,290	420,625
<u>\$ 450,204</u>	<u>\$ 547,512</u>	<u>\$ 221,682</u>	<u>\$ 39,150</u>	<u>\$ 18,290</u>	<u>\$ 420,625</u>



BUSINESS-TYPE ACTIVITIES - MAJOR FUND
COMBINING SCHEDULE OF NET ASSETS FOR WATER AND SEWER FUND
September 30, 2009

	2009			
	O.H. Ivie Cap. Project	Cap. Projects 2005	Cap. Projects 2009	Total Water & Sewer Fund
CURRENT ASSETS:				
Cash and cash investments	\$	\$	\$	\$ 18,118,377
Investments				1,164,114
Accounts receivable				7,453,850
Less allowance for uncollectibles				(2,665,734)
Inventories - materials and supplies				27,831
Prepaid items				725
Restricted Assets:				
Cash and cash investments	1,136,738	112,386	5,992,114	8,462,109
Investments				60,039
Total Current Assets	<u>1,136,738</u>	<u>112,386</u>	<u>5,992,114</u>	<u>32,621,311</u>
NONCURRENT ASSETS:				
Deferred charges				39,752
Capital Assets				
Construction in progress				1,324,161
Land				1,546,673
Buildings and improvements				210,647,398
Machinery and equipment				9,969,934
Less accumulated depreciation				223,488,166
Net Property, Plant and Equipment				(82,014,846)
Total Noncurrent Assets				<u>141,473,320</u>
Other Capital Assets:				
Water supply rights				22,052,724
Net Capital Assets				163,526,044
Total Noncurrent Assets				<u>163,565,796</u>
TOTAL ASSETS	<u>1,136,738</u>	<u>112,386</u>	<u>5,992,114</u>	<u>196,187,107</u>
CURRENT LIABILITIES:				
Vouchers payable			58,213	957,690
Accrued wages and withholding				181,050
Compensated absences - current				53,103
Accrued interest				317,408
Due to other funds		4,825	882,534	887,359
Other deposits and liabilities				143,690
Contractual obligations payable				3,912,679
Total Current Liabilities Payable from Current Assets		<u>4,825</u>	<u>940,747</u>	<u>6,452,979</u>
NONCURRENT LIABILITIES:				
Compensated absences payable				233,559
Net pension obligations				219,495
Contractual obligations payable, (net of unamortized premium)				48,252,658
Total Noncurrent Liabilities				<u>48,705,712</u>
TOTAL LIABILITIES		<u>4,825</u>	<u>940,747</u>	<u>55,158,691</u>
NET ASSETS:				
Invested in capital assets, net of related debt				117,465,207
Restricted for O.H. Ivie Cap. Project debt				1,280,910
Restricted for capital projects	1,136,738	107,561	5,051,367	6,295,666
Unrestricted, designated for capital projects				6,525,125
Unrestricted, designated for fiscal contingencies				7,700,000
Unrestricted				1,761,508
TOTAL NET ASSETS	<u>\$ 1,136,738</u>	<u>\$ 107,561</u>	<u>\$ 5,051,367</u>	<u>\$ 141,028,416</u>

CITY OF ABILENE, TEXAS

BUSINESS-TYPE ACTIVITIES - MAJOR FUND
 COMBINING SCHEDULE OF WATER AND SEWER FUND REVENUES,
EXPENSES, AND CHANGES IN NET ASSETS
 Year Ended September 30, 2009

	Operating	Lake Fort Phantom Lots	Pro Rata	2001A Series Debt Service
OPERATING REVENUES:				
Water service	\$ 24,983,987	\$	\$	
Sewer service	8,850,635			
Service and penalties charges	381,313			
Miscellaneous revenues	263,975			
Sales and service to private sources			1,162	
Recoveries of expenses	423,594			
Total Operating Revenues	34,903,504		1,162	
OPERATING EXPENSES:				
Personal services	6,387,536			
Supplies	1,960,551			
Maintenance	1,302,742			
Other services and charges	13,727,857	106,705		
Depreciation	4,274,224			
Amortization of water rights	629,063			
Total Operating Expenses	28,281,973	106,705		
OPERATING INCOME (LOSS)	6,621,531	(106,705)	1,162	
NON-OPERATING REVENUES (EXPENSES):				
Interest earned on investments	150,077	917	12,198	
Intergovernmental revenue	37,963			
Rents and royalties	179,004			
Interest expense and paying agent fees	(2,147,265)			
Total Non-Operating Revenues (Expenses)	(1,780,221)	917	12,198	
Income (loss) before contributions and transfers	4,841,310	(105,788)	13,360	
CONTRIBUTIONS AND TRANSFERS:				
Capital contributions	564,135			
Transfers in (out)	(11,348,134)	250,000		2,789,091
Net Contributions and Transfers	(10,783,999)	250,000		2,789,091
CHANGE IN NET ASSETS	(5,942,689)	144,212	13,360	2,789,091
NET ASSETS AT BEGINNING OF YEAR	131,686,664		1,100,380	851
Capital transfer from Restricted Sub-Funds	6,029,288			(2,785,870)
NET ASSETS AT END OF YEAR	\$ 131,773,263	\$ 144,212	\$ 1,113,740	\$ 4,072

2009					
<u>2003A Series</u>	<u>2003B Series</u>	<u>2003C Series</u>	<u>2005 Series</u>	<u>2009 Series</u>	<u>Water Utility</u>
<u>Debt Service</u>	<u>Debt Service</u>	<u>Debt Service</u>	<u>Debt Service</u>	<u>Debt Service</u>	<u>Cap. Projects</u>
\$	\$	\$	\$	\$	\$
					2
					2
					(2)
4,727	5,727	1,185	251	18,290	4,009
4,727	5,727	1,185	251	18,290	4,009
4,727	5,727	1,185	251	18,290	4,007
227,913	301,908	921,079	700,491		85,542
227,913	301,908	921,079	700,491		85,542
232,640	307,635	922,264	700,742	18,290	89,549
450,039	547,314	221,812	37,899		391,308
(232,475)	(307,437)	(922,394)	(699,491)		(60,232)
\$ 450,204	\$ 547,512	\$ 221,682	\$ 39,150	\$ 18,290	\$ 420,625



BUSINESS-TYPE ACTIVITIES - MAJOR FUND
 COMBINING SCHEDULE OF WATER AND SEWER FUND REVENUES,
EXPENSES, AND CHANGES IN NET ASSETS
 Year Ended September 30, 2009

	2009			Total Water & Sewer Fund
	O.H. Ivie Cap. Project	Cap. Projects 2005	Cap. Projects 2009	
OPERATING REVENUES:				
Water service	\$	\$	\$	\$ 24,983,987
Sewer service				8,850,635
Service and penalties charges				381,313
Miscellaneous revenues				263,975
Sales and service to private sources				1,162
Recoveries of expenses				423,594
Total Operating Revenues				34,904,666
OPERATING EXPENSES:				
Personal services				6,387,536
Supplies				1,960,551
Maintenance				1,302,742
Other services and charges		1,500		13,836,064
Depreciation				4,274,224
Amortization of water rights				629,063
Total Operating Expenses		1,500		28,390,180
OPERATING INCOME (LOSS)		(1,500)		6,514,486
NON-OPERATING REVENUES (EXPENSES):				
Interest earned on investments	1,408	853	646	200,288
Intergovernmental revenue				37,963
Rents and royalties				179,004
Interest expense and paying agent fees	(3,345)			(2,150,610)
Total Non-Operating Revenues (Expenses)	(1,937)	853	646	(1,733,355)
Income (loss) before contributions and transfers	(1,937)	(647)	646	4,781,131
CONTRIBUTIONS AND TRANSFERS:				
Capital contributions				564,135
Transfers in (out)			6,072,110	
Net Contributions and Transfers			6,072,110	564,135
CHANGE IN NET ASSETS	(1,937)	(647)	6,072,756	5,345,266
NET ASSETS AT BEGINNING OF YEAR	1,138,675	108,208		135,683,150
Capital transfer from Restricted Sub-Funds			(1,021,389)	
NET ASSETS AT END OF YEAR	\$ 1,136,738	\$ 107,561	\$ 5,051,367	\$ 141,028,416

CITY OF ABILENE, TEXAS

BUSINESS-TYPE ACTIVITIES - MAJOR FUND
COMBINING SCHEDULE OF WATER AND SEWER FUND CASH FLOWS

Year Ended September 30, 2009

	<u>Operating</u>	<u>Lake Fort Phantom Lots</u>	<u>Pro Rata</u>	<u>2001A Series Debt Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	\$ 34,693,749	\$	\$ 2,922	\$
Payments to suppliers	(12,544,319)	(94,665)		
Payments to employees	(6,153,818)			
Payments for interfund services used	(5,000,442)			
Net cash provided (used) by operating activities	<u>10,995,170</u>	<u>(94,665)</u>	<u>2,922</u>	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Intergovernmental revenue	37,963			
Transfers from other funds		250,000		2,789,091
Transfers to other funds	(11,348,134)			
Increase in due to other funds				
Decrease in due to other funds	(53,000)			
Net cash provided (used) by noncapital financing activities	<u>(11,363,171)</u>	<u>250,000</u>		<u>2,789,091</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital debt	5,985,549			
Bond issuance costs	(39,752)			
Bond premiums	68,032			
Acquisition and construction of capital assets	(1,874,407)			
Capital transfers in	5,946,007			
Capital transfers out				(2,785,870)
Interest and paying agent expense	(2,141,320)			
Rents and royalties	179,004			
Principal paid on contractual obligations	(3,508,420)			
Net cash provided (used) by capital and related financing activities	<u>4,614,693</u>			<u>(2,785,870)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Cash received from pooled investments	1,769,284		165,905	
Cash paid to pooled investments		(9,797)		(60)
Interest on investments	150,077	917	12,198	
Net cash provided (used) by investing activities	<u>1,919,361</u>	<u>(8,880)</u>	<u>178,103</u>	<u>(60)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	6,166,053	146,455	181,025	3,161
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>10,363,655</u>		<u>862,591</u>	<u>679</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 16,529,708</u>	<u>\$ 146,455</u>	<u>\$ 1,043,616</u>	<u>\$ 3,840</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Current assets:				
Cash and cash investments	\$ 16,529,708	\$ 146,455	\$ 1,043,616	\$
Restricted assets - cash and cash investments				<u>3,840</u>
Total cash and cash equivalents	<u>\$ 16,529,708</u>	<u>\$ 146,455</u>	<u>\$ 1,043,616</u>	<u>\$ 3,840</u>

2009					
2003A Series Debt Service	2003B Series Debt Service	2003C Series Debt Service	2005 Series Debt Service	2009 Series Debt Service	Water Utility Cap. Projects
\$	\$	\$	\$	\$	\$ (8)
					(2)
					(10)
227,913	301,908	921,079	700,491		85,542
<u>227,913</u>	<u>301,908</u>	<u>921,079</u>	<u>700,491</u>		<u>85,542</u>
(232,475)	(307,437)	(922,394)	(699,491)		(35,164)
<u>(232,475)</u>	<u>(307,437)</u>	<u>(922,394)</u>	<u>(699,491)</u>		<u>(35,164)</u>
71,755	87,522	45,103	5,674		57,393
<u>4,727</u>	<u>5,727</u>	<u>1,185</u>	<u>251</u>	<u>18,290</u>	<u>4,009</u>
<u>76,482</u>	<u>93,249</u>	<u>46,288</u>	<u>5,925</u>	<u>18,290</u>	<u>61,402</u>
71,920	87,720	44,973	6,925	18,290	111,770
<u>353,416</u>	<u>429,822</u>	<u>174,199</u>	<u>29,766</u>		<u>286,828</u>
<u>\$ 425,336</u>	<u>\$ 517,542</u>	<u>\$ 219,172</u>	<u>\$ 36,691</u>	<u>\$ 18,290</u>	<u>\$ 398,598</u>
\$	\$	\$	\$	\$	\$ 398,598
<u>425,336</u>	<u>517,542</u>	<u>219,172</u>	<u>36,691</u>	<u>18,290</u>	
<u>\$ 425,336</u>	<u>\$ 517,542</u>	<u>\$ 219,172</u>	<u>\$ 36,691</u>	<u>\$ 18,290</u>	<u>\$ 398,598</u>



BUSINESS-TYPE ACTIVITIES - MAJOR FUND
COMBINING SCHEDULE OF WATER AND SEWER FUND CASH FLOWS
Year Ended September 30, 2009

	O.H. Ivie Cap. Project	Cap. Projects 2005	Cap. Projects 2009	Total Water & Sewer Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	\$	\$	\$	\$ 34,696,663
Payments to suppliers		(1,500)		(12,640,486)
Payments to employees				(6,153,818)
Payments for interfund services used				(5,000,442)
Net cash provided (used) by operating activities		(1,500)		10,901,917
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Intergovernmental revenue				37,963
Transfers from other funds			6,072,110	11,348,134
Transfers to other funds				(11,348,134)
Increase in due to other funds			882,534	882,534
Decrease in due to other funds		1,500		(51,500)
Net cash provided (used) by noncapital financing activities		1,500	6,954,644	868,997
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital debt				5,985,549
Bond issuance costs				(39,752)
Bond premiums				68,032
Acquisition and construction of capital assets				(1,874,407)
Capital transfers in				5,946,007
Capital transfers out			(963,176)	(5,946,007)
Interest and paying agent expense	(3,345)			(2,144,665)
Rents and royalties				179,004
Principal paid on contractual obligations				(3,508,420)
Net cash provided (used) by capital and related financing activities	(3,345)		(963,176)	(1,334,659)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Cash received from pooled investments				2,202,636
Cash paid to pooled investments				(9,857)
Interest on investments	1,408	853	646	200,288
Net cash provided (used) by investing activities	1,408	853	646	2,393,067
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,937)	853	5,992,114	12,829,322
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,138,675	111,533		13,751,164
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,136,738	\$ 112,386	\$ 5,992,114	\$ 26,580,486
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Current assets:				
Cash and cash investments	\$	\$	\$	\$ 18,118,377
Restricted assets - cash and cash investments	1,136,738	112,386	5,992,114	8,462,109
Total cash and cash equivalents	\$ 1,136,738	\$ 112,386	\$ 5,992,114	\$ 26,580,486

CITY OF ABILENE, TEXAS

BUSINESS-TYPE ACTIVITIES - MAJOR FUND
COMBINING SCHEDULE OF WATER AND SEWER FUND CASH FLOWS
 Year Ended September 30, 2009

	<u>Operating</u>	<u>Lake Fort Phantom Lots</u>	<u>Pro Rata</u>	<u>2001A Series Debt Service</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ 6,621,531	\$ (106,705)	\$ 1,162	\$
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	4,274,224			
Amortization of water rights	629,063			
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(209,755)		1,760	
(Increase) in prepaid items	(725)			
Increase (decrease) in vouchers payable	(561,350)	12,040		
Increase in accrued wages payable	4,963			
Increase in compensated absences	9,260			
Increase in other deposits and liabilities	8,464			
Increase in pension obligations payable	219,495			
Net cash provided (used) by operating activities	<u>\$ 10,995,170</u>	<u>\$ (94,665)</u>	<u>\$ 2,922</u>	<u>\$</u>
NONCASH TRANSACTIONS:				
Capital transfers from other funds	\$ 5,946,007		\$	\$
Capital transfers to other funds				(2,785,870)
Capital contributions from developers	564,135			

2009					
<u>2003A Series Debt Service</u>	<u>2003B Series Debt Service</u>	<u>2003C Series Debt Service</u>	<u>2005 Series Debt Service</u>	<u>2009 Series Debt Service</u>	<u>Water Utility Cap. Projects</u>
\$	\$	\$	\$	\$	\$ (2)
					(8)
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (10)</u>
\$ (232,475)	\$ (307,437)	\$ (922,394)	\$ (699,491)	\$	\$ (35,164)



BUSINESS-TYPE ACTIVITIES - MAJOR FUND
COMBINING SCHEDULE OF WATER AND SEWER FUND CASH FLOWS
 Year Ended September 30, 2009

	2009			
	O.H. Ivie Cap. Project	Cap. Projects 2005	Cap. Projects 2009	Total Water & Sewer Fund
RECONCILIATION OF OPERATING INCOME TO				
NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income (loss)	\$	\$ (1,500)	\$	\$ 6,514,486
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation				4,274,224
Amortization of water rights				629,063
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable				(208,003)
(Increase) in prepaid items				(725)
Increase (decrease) in vouchers payable				(549,310)
Increase in accrued wages payable				4,963
Increase in compensated absences				9,260
Increase in other deposits and liabilities				8,464
Increase in pension obligation payable				219,495
Net cash provided (used) by operating activities	\$	\$ (1,500)	\$	\$ 10,901,917
NONCASH TRANSACTIONS:				
Capital transfers from other funds	\$	\$	\$	\$ 5,946,007
Capital transfers to other funds			(963,176)	(5,946,007)
Capital contributions from developers				564,135

COMBINING STATEMENT OF NET ASSETS FOR NONMAJOR ENTERPRISE FUNDS

September 30, 2009

	2009		Total Nonmajor Business-type Activities
	Transit	Stormwater	
CURRENT ASSETS:			
Cash and cash investments	\$ 310,669	\$ 317,441	\$ 628,110
Investments	20,774	21,246	42,020
Accounts receivable	51,520	276,545	328,065
Less allowance for uncollectibles		(54,445)	(54,445)
Due from other governments	1,504,092		1,504,092
Prepays	199		199
Inventories - materials and supplies	102,899		102,899
Total Current Assets	1,990,153	560,787	2,550,940
CAPITAL ASSETS:			
Land	384,238		384,238
Buildings and improvements	1,336,295		1,336,295
Machinery and equipment	9,183,271		9,183,271
	10,903,804		10,903,804
Less accumulated depreciation	(7,379,806)		(7,379,806)
Net Capital Assets	3,523,998		3,523,998
TOTAL ASSETS	5,514,151	560,787	6,074,938
CURRENT LIABILITIES:			
Vouchers payable	39,357	7,400	46,757
Accrued wages and withholding		18,816	18,816
Compensated absences payable-current		7,009	7,009
Due to other funds		209,694	209,694
Total Current Liabilities Payable from Current Assets	39,357	242,919	282,276
NON-CURRENT LIABILITIES:			
Compensated absences payable		20,806	20,806
Net pension obligation		26,893	26,893
Total Non-Current Liabilities		47,699	47,699
Total Liabilities	39,357	290,618	329,975
NET ASSETS:			
Invested in capital assets, net of related debt	3,523,998		3,523,998
Unrestricted	1,950,796	270,169	2,220,965
TOTAL NET ASSETS	\$ 5,474,794	\$ 270,169	\$ 5,744,963

CITY OF ABILENE, TEXAS

**COMBINING STATEMENT OF NONMAJOR ENTERPRISE FUND REVENUES,
EXPENSES, AND CHANGES IN NET ASSETS**
Year Ended September 30, 2009

	2009		Total Nonmajor Business-type Activities
	Transit	Stormwater	
OPERATING REVENUES:			
Charges for services	\$ 349,417	\$ 1,846,297	\$ 2,195,714
Miscellaneous revenues	118,212		118,212
Total Operating Revenues	<u>467,629</u>	<u>1,846,297</u>	<u>2,313,926</u>
OPERATING EXPENSES:			
Personal services		774,094	774,094
Supplies	441,293	26,293	467,586
Maintenance	128,485	19,921	148,406
Other services and charges	2,375,858	804,167	3,180,025
Depreciation	509,773		509,773
Total Operating Expenses	<u>3,455,409</u>	<u>1,624,475</u>	<u>5,079,884</u>
OPERATING INCOME (LOSS)	<u>(2,987,780)</u>	<u>221,822</u>	<u>(2,765,958)</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest earned on investments	14,770	6,573	21,343
Intergovernmental revenue	2,770,764		2,770,764
Total Non-Operating Revenues (Expenses)	<u>2,785,534</u>	<u>6,573</u>	<u>2,792,107</u>
CONTRIBUTIONS AND TRANSFERS:			
Transfers in	85,000		85,000
Transfers out		(352,244)	(352,244)
Net Contributions and Transfers	<u>85,000</u>	<u>(352,244)</u>	<u>(267,244)</u>
CHANGE IN NET ASSETS	<u>(117,246)</u>	<u>(123,849)</u>	<u>(241,095)</u>
NET ASSETS AT BEGINNING OF YEAR	<u>5,592,040</u>	<u>394,018</u>	<u>5,986,058</u>
NET ASSETS AT END OF YEAR	<u>\$ 5,474,794</u>	<u>\$ 270,169</u>	<u>\$ 5,744,963</u>

COMBINING STATEMENT OF NONMAJOR ENTERPRISE FUND CASH FLOWS

Year Ended September 30, 2009

	<u>Transit</u>	<u>Stormwater</u>	<u>Total Nonmajor Business-type Activities</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 465,920	\$ 1,850,717	\$ 2,316,637
Payments to suppliers	(2,951,832)	(141,712)	(3,093,544)
Payments to employees		(750,758)	(750,758)
Payments for interfund services used	(152,988)	(713,550)	(866,538)
	<u>(2,638,900)</u>	<u>244,697</u>	<u>(2,394,203)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers in	85,000		85,000
Transfers out		(352,244)	(352,244)
Intergovernmental revenues	2,515,077		2,515,077
(Decrease) in due to other funds		(100,000)	(100,000)
	<u>2,600,077</u>	<u>(452,244)</u>	<u>2,147,833</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(687,906)		(687,906)
Net cash (used) by capital and related financing activities	<u>(687,906)</u>		<u>(687,906)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Cash received from (paid to) pooled investments	203,124	94,618	297,742
Interest on investments	14,770	6,573	21,343
	<u>217,894</u>	<u>101,191</u>	<u>319,085</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(508,835)	(106,356)	(615,191)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	819,504	423,797	1,243,301
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ <u>310,669</u>	\$ <u>317,441</u>	\$ <u>628,110</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (2,987,780)	\$ 221,822	\$ (2,765,958)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	509,773		509,773
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(1,709)	4,420	2,711
(Increase) in prepaids	(199)		(199)
Decrease in inventories	17,056		17,056
(Decrease) in vouchers payable	(176,041)	(4,881)	(180,922)
(Decrease) in accrued wages		(787)	(787)
(Decrease) in compensated absences		(2,770)	(2,770)
Increase in pension obligations payable		26,893	26,893
	<u>(2,638,900)</u>	<u>244,697</u>	<u>(2,394,203)</u>
Net cash provided (used) by operating activities	<u>\$ (2,638,900)</u>	<u>\$ 244,697</u>	<u>\$ (2,394,203)</u>
NONCASH TRANSACTIONS:			
Capital transfers to other funds	\$	\$	\$



ENTERPRISE FUNDS
SCHEDULE OF OPERATING EXPENSES FOR ALL ENTERPRISE FUNDS
Year Ended September 30, 2009
With Comparative Totals for Year Ended September 30, 2008

WATER AND SEWER:

	2009	2008
Finance:		
Utility Special Services:		
Personal services	\$ 74,174	\$ 87,091
Other services and charges	3,680,400	3,206,029
	<u>3,754,574</u>	<u>3,293,120</u>
Water Utilities:		
Water Administration:		
Personal services	476,399	465,625
Supplies	10,199	6,613
Maintenance	558	90
Other services and charges	1,790,536	927,498
Depreciation	5,539	4,814
	<u>2,283,231</u>	<u>1,404,640</u>
Utility Office:		
Personal services	611,729	582,198
Supplies	63,331	19,181
Maintenance	32,593	23,702
Other services and charges	753,903	392,850
	<u>1,461,556</u>	<u>1,017,931</u>
Water Production:		
Personal services	490,079	496,722
Supplies	11,266	17,468
Maintenance	91,493	134,800
Other services and charges	3,944,347	4,024,567
Depreciation	350,018	362,999
	<u>4,887,203</u>	<u>5,036,556</u>
Water Treatment:		
Personal services	842,981	804,029
Supplies	1,507,153	1,165,606
Maintenance	304,453	264,042
Other services and charges	1,029,709	1,139,196
Depreciation	737,176	733,045
	<u>4,421,472</u>	<u>4,105,918</u>
Water Distribution:		
Personal services	1,940,681	1,909,727
Supplies	46,603	45,751
Maintenance	593,900	633,940
Other services and charges	859,776	1,033,930
Depreciation	1,818,200	1,791,724
Amortization of water rights	629,063	629,063
	<u>5,888,223</u>	<u>6,044,135</u>
Ivie Debt Costs:		
Other services and charges	1,754	60,622
	<u>1,754</u>	<u>60,622</u>
Sewage Collection:		
Personal services	485,144	451,452
Supplies	28,321	12,231
Maintenance	48,685	44,114
Other services and charges	214,394	324,619
Depreciation	550,636	496,394
	<u>1,327,180</u>	<u>1,328,810</u>

ENTERPRISE FUNDS
SCHEDULE OF OPERATING EXPENSES FOR ALL ENTERPRISE FUNDS (CONT.)

Year Ended September 30, 2009

With Comparative Totals for Year Ended September 30, 2008

	<u>2009</u>	<u>2008</u>
WATER AND SEWER (CONT):		
Wastewater Treatment:		
Personal services	\$ 856,341	\$ 813,067
Supplies	193,244	138,323
Maintenance	174,558	184,678
Other services and charges	1,132,358	1,289,057
Depreciation	<u>748,729</u>	<u>748,984</u>
	<u>3,105,230</u>	<u>3,174,109</u>
Quality Control:		
Personal services	610,008	568,771
Supplies	100,434	90,072
Maintenance	56,502	86,156
Other services and charges	320,680	299,440
Depreciation	<u>63,926</u>	<u>71,838</u>
	<u>1,151,550</u>	<u>1,116,277</u>
Lake Fort Phantom Lots:		
Other services and charges	<u>106,705</u>	
	<u>106,705</u>	
Water Utility Capital Projects:		
Other services and charges	<u>2</u>	
	<u>2</u>	
Capital Projects 2005:		
Other services and charges	<u>1,500</u>	<u>4,500</u>
	<u>1,500</u>	<u>4,500</u>
Total Water and Sewer	<u>28,390,180</u>	<u>26,586,618</u>
SOLID WASTE SERVICES:		
Personal services	2,557,126	2,421,734
Supplies	66,471	61,108
Maintenance	113,234	124,631
Other services and charges	6,711,490	6,991,755
Depreciation	<u>106,507</u>	<u>67,014</u>
Total Solid Waste	<u>9,554,828</u>	<u>9,666,242</u>
TRANSIT:		
Abilene Transit System:		
Supplies	441,293	740,168
Maintenance	128,485	46,481
Other services and charges	2,375,858	2,454,290
Depreciation	<u>509,773</u>	<u>594,884</u>
Total Transit	<u>3,455,409</u>	<u>3,835,823</u>
STORMWATER:		
Personal services	774,094	679,274
Supplies	26,293	25,568
Maintenance	19,921	44,260
Other services and charges	<u>804,167</u>	<u>896,283</u>
Total Stormwater	<u>1,624,475</u>	<u>1,645,385</u>
TOTAL OPERATING EXPENSES FOR ALL ENTERPRISE FUNDS	<u>\$ 43,024,892</u>	<u>\$ 41,734,068</u>

CITY OF ABILENE, TEXAS

ENTERPRISE FUNDS
SCHEDULE OF CHANGES IN WATER AND SEWER FUND CAPITAL ASSETS
 Year Ended September 30, 2009

	Capital Assets			Balance 9-30-09
	Balance 9-30-08	Additions	Retirements and Adjustments	
WATER AND SEWER OFFICE, ENGINEERS AND DATA PROCESSING	\$ 908,890	\$	\$	\$ 908,890
UTILITY OFFICE:				
Utility billing project	284,052			284,052
Utility relocate 83/84	357,649			357,649
Machinery and Equipment	60,682	14,498		75,180
Total Utility Office	702,383	14,498		716,881
WATER PRODUCTION:				
Lands - three lakes	705,441			705,441
Reservoir - Fort Phantom Lake	1,730,880			1,730,880
Reservoir - Ivie Pipeline	3,576,536			3,576,536
Pipelines from Lakes Abilene and Kirby	38,455			38,455
Spillway improvements - Lake Abilene	2,243,050			2,243,050
Pipelines from Fort Phantom Lake	2,792,542			2,792,542
Old Fort Phantom pump station	249,741			249,741
Fort Phantom and booster pump station	598,387			598,387
Brazos River dam and pump station, gates, switch-gear and transformers	1,706,501			1,706,501
Deadman diversion channel, gauge station and bridge	198,716			198,716
Lake houses	369,277			369,277
Other production capital	991,841			991,841
Kirby Lake project	200,109			200,109
Machinery and Equipment	46,020			46,020
Total Water Production	15,447,496			15,447,496
WATER TREATMENT:				
Lands - plant site	32,828			32,828
Infiltration and purification	1,508,404			1,508,404
Grimes plant and treatment	5,415,232			5,415,232
N. E. treatment plant	10,338,965			10,338,965
Sedimentation, filter plant and reservoirs	985,264			985,264
Grimes pumping units	305			305
Addition to Grimes Plant	1,177,754			1,177,754
Hargesheimer Treatment Plant	20,238,604			20,238,604
Machinery and Equipment	77,551			77,551
Fluoridation Project	192,469			192,469
Total Water Treatment	39,967,376			39,967,376
WATER DISTRIBUTION:				
Lands	58,128			58,128
Distribution lines	76,579,208	891,481		77,470,689
Mains	3,641,750			3,641,750
Tanks	2,965,733			2,965,733
Buildings	134,806			134,806
Kirby Plant - water storage	128,545			128,545
Air Base and Nike Base lines	212,755			212,755
Office, warehouse and other	381,174			381,174
Northwest Pump Station	208,859			208,859
Pump station (Southwest)	440,173			440,173
Pump station (3rd Pressure Plane)	1,049,501			1,049,501
Stacy reservoir pump station	435,037			435,037

Accumulated Depreciation					
Balance 9-30-08	Additions	Retirements and Adjustments	Balance 9-30-09	Net Book Value 9-30-09	Estimated Useful Life
\$ 908,890	\$	\$	\$ 908,890	\$	8 - 50 years
251,621	4,814		256,435	27,617	5 - 12 years
357,649			357,649		5 - 12 years
60,682	725		61,407	13,773	12 years
669,952	5,539		675,491	41,390	
				705,441	
1,385,503	42,784		1,428,287	302,593	33-1/3 - 50 years
216,863	108,380		325,243	3,251,293	33 years
38,455			38,455		33-1/3 years
1,856,864	64,191		1,921,055	321,995	33-1/3 years
1,658,410	66,788		1,725,198	1,067,344	50 years
244,772	294		245,066	4,675	25 - 50 years
592,958	5,411		598,369	18	50 years
1,706,501			1,706,501		33-1/3 - 50 years
178,895	1,701		180,596	18,120	25 - 50 years
208,803	18,464		227,267	142,010	20 - 30 years
117,780	38,003		155,783	836,058	5 - 25 years
56,028	4,002		60,030	140,079	30 years
46,020			46,020		12 years
8,307,852	350,018		8,657,870	6,789,626	
				32,828	
1,060,479	45,121		1,105,600	402,804	33-1/3 years
2,124,644	119,144		2,243,788	3,171,444	50 years
2,707,506	207,579		2,915,085	7,423,880	50 years
956,603	1,274		957,877	27,387	50 years
305			305		10 - 25 years
1,092,234	7,084		1,099,318	78,436	20 - 50 years
977,480	337,310		1,314,790	18,923,814	60 years
75,885	417		76,302	1,249	12 years
96,235	19,247		115,482	76,987	10 years
9,091,371	737,176		9,828,547	30,138,829	
				58,128	
21,930,494	1,451,335		23,381,829	54,088,860	50 years
3,167,343	66,356		3,233,699	408,051	33-1/3 - 50 years
1,965,696	52,742		2,018,438	947,295	10 - 33-1/3 - 50 years
109,677	1,977		111,654	23,152	10 - 25 - 50 years
128,545			128,545		33-1/3 years
210,413	2,334		212,747	8	33-1/3 - 50 years
207,946	6,245		214,191	166,983	30 - 50 years
18,987	6,329		25,316	183,543	30 - 50 years
217,090	10,475		227,565	212,608	33-1/3 years
544,730	31,101		575,831	473,670	33-1/3 years
197,696	13,183		210,879	224,158	33-1/3 years

CITY OF ABILENE, TEXAS

ENTERPRISE FUNDS
SCHEDULE OF CHANGES IN WATER AND SEWER FUND CAPITAL ASSETS (CONT.)
 Year Ended September 30, 2009

	Capital Assets			Balance 9-30-09
	Balance 9-30-08	Additions	Retirements and Adjustments	
WATER DISTRIBUTION (CONT.)				
Prison water improvements	\$ 1,184,872	\$	\$	\$ 1,184,872
Water meters	4,029,102	189,247		4,218,349
Machinery and Equipment	274,744	7,265		282,009
Buildings and Improvements	115,768			115,768
Scada System	107,507			107,507
Five Points Water Tower	54,225			54,225
Total Water Distribution	92,001,887	1,087,993		93,089,880
Total Water	149,028,032	1,102,491		150,130,523
QUALITY CONTROL:				
Utility billing project	121,016			121,016
Machinery and Equipment	616,016	9,119		625,135
Utility Lab	1,112,611			1,112,611
Total Quality Control	1,849,643	9,119		1,858,762
SEWAGE COLLECTION:				
Sewage collection lines	16,653,021	141,370		16,794,391
Large lines, interceptor sewer, lift station	12,016,795	264,683		12,281,478
Large lines to Air Base	363,935			363,935
Northwest sewer main	83,315			83,315
Prison sewer improvements	430,811			430,811
Catclaw Creek sewer	210,482			210,482
Machinery and Equipment	210,267			210,267
Total Sewage Collection	29,968,626	406,053		30,374,679
SEWAGE DISPOSAL:				
Lands	740,672			740,672
Sewage disposal plant	13,309,559			13,309,559
Buck Creek pump station	2,530,245			2,530,245
Buck Creek force main	3,170,771			3,170,771
Buck Creek low lift station	774,463			774,463
30", 33", 36" sewer lines and system	557,119			557,119
Irrigation lines - new sewage disposal	1,221,428			1,221,428
Sewage disposal	369,354			369,354
Buck Creek odor control facility	572,246			572,246
Northwest plant outfall/meter box	502,278			502,278
Prison east irrigation	159,928			159,928
Prison west irrigation	628,373			628,373
Northwest treatment expansion	3,940,645			3,940,645
Wastewater Reuse Project	2,731,817			2,731,817
Machinery and Equipment	211,310			211,310
Treatment plant improvements	8,379,833			8,379,833
Total Sewage Disposal	39,800,041			39,800,041
Total Sewer	71,618,310	415,172		72,033,482
CONSTRUCTION IN PROGRESS	320,000	1,004,161		1,324,161
WATER SUPPLY RIGHTS	31,453,174			31,453,174
TOTAL WATER AND SEWER FUND CAPITAL ASSETS	\$ 252,419,516	\$ 2,521,824	\$	\$ 254,941,340

Accumulated Depreciation					Net Book Value	Estimated Useful Life
Balance 9-30-08	Additions	Retirements and Adjustments	Balance 9-30-09	9-30-09		
\$ 526,284	\$ 35,905	\$	\$ 562,189	\$ 622,683	33-1/3 years	
2,827,462	101,563		2,929,025	1,289,324	20 years	
168,795	26,297		195,092	86,917	12 years	
37,912	11,273		49,185	66,583	12 years	
107,507			107,507		12 years	
5,423	1,085		6,508	47,717	50 years	
<u>32,372,000</u>	<u>1,818,200</u>		<u>34,190,200</u>	<u>58,899,680</u>		
<u>51,350,065</u>	<u>2,910,933</u>		<u>54,260,998</u>	<u>95,869,525</u>		
83,700			83,700	37,316	12 years	
393,796	41,674		435,470	189,665	12 years	
289,279	22,252		311,531	801,080	50 years	
<u>766,775</u>	<u>63,926</u>		<u>830,701</u>	<u>1,028,061</u>		
8,567,995	293,674		8,861,669	7,932,722	50 years	
3,930,817	232,210		4,163,027	8,118,451	60 years	
335,637	4,652		340,289	23,646	60 years	
24,988	1,666		26,654	56,661	60 years	
129,118	8,616		137,734	293,077	60 years	
58,936	4,209		63,145	147,337	60 years	
188,325	5,609		193,934	16,333	12 years	
<u>13,235,816</u>	<u>550,636</u>		<u>13,786,452</u>	<u>16,588,227</u>		
				740,672		
6,065,282	267,635		6,332,917	6,976,642	33 - 40 - 50 years	
232,996	60,454		293,450	2,236,795	25 - 50 years	
317,077	52,846		369,923	2,800,848	25 - 50 years	
278,760	15,489		294,249	480,214	25 - 50 years	
557,119			557,119		50 years	
1,206,327	912		1,207,239	14,189	25 - 33-1/3 years	
238,213	10,470		248,683	120,671	33-1/3 - 40 years	
171,634	11,445		183,079	389,167	25 - 50 years	
150,572	10,046		160,618	341,660	25 - 50 years	
47,968	3,199		51,167	108,761	25 - 50 years	
175,944	12,567		188,511	439,862	25 - 50 years	
1,181,918	78,813		1,260,731	2,679,914	25 - 50 years	
54,636	54,636		109,272	2,622,545	25 - 50 years	
201,148	2,620		203,768	7,542	12 years	
1,508,372	167,597		1,675,969	6,703,864	25 - 50 years	
<u>12,387,966</u>	<u>748,729</u>		<u>13,136,695</u>	<u>26,663,346</u>		
<u>26,390,557</u>	<u>1,363,291</u>		<u>27,753,848</u>	<u>44,279,634</u>		
				1,324,161		
<u>8,771,387</u>	<u>629,063</u>		<u>9,400,450</u>	<u>22,052,724</u>	50 years	
<u>\$ 86,512,009</u>	<u>\$ 4,903,287</u>	<u>\$</u>	<u>\$ 91,415,296</u>	<u>\$ 163,526,044</u>		

CITY OF ABILENE, TEXAS

ENTERPRISE FUNDS

SCHEDULE OF CHANGES IN SOLID WASTE SERVICES FUND CAPITAL ASSETS

Year Ended September 30, 2009

	Capital Assets			
	Balance 9-30-08	Additions	Retirements and Adjustments	Balance 9-30-09
Land	\$ 202,506	\$	\$	\$ 202,506
Buildings and Improvements	291,872			291,872
Machinery and Equipment	897,286	268,840		1,166,126
TOTAL SOLID WASTE FUND CAPITAL ASSETS	\$ 1,391,664	\$ 268,840	\$	\$ 1,660,504

<u>Accumulated Depreciation</u>					<u>Net Book Value</u>	<u>Estimated Useful Life</u>
<u>Balance</u> <u>9-30-08</u>	<u>Additions</u>	<u>Retirements and Adjustments</u>	<u>Balance</u> <u>9-30-09</u>	<u>9-30-09</u>		
\$	\$	\$	\$	\$	202,506	
149,327	5,837		155,164	136,708	50 years	
<u>202,319</u>	<u>100,670</u>		<u>302,989</u>	<u>863,137</u>	10 years	
\$ <u><u>351,646</u></u>	\$ <u><u>106,507</u></u>	\$ <u><u></u></u>	\$ <u><u>458,153</u></u>	\$ <u><u>1,202,351</u></u>		

CITY OF ABILENE, TEXAS

ENTERPRISE FUNDS
SCHEDULE OF CHANGES IN TRANSIT FUND CAPITAL ASSETS
 Year Ended September 30, 2009

	<u>Capital Assets</u>			
	<u>Balance 9-30-08</u>	<u>Additions</u>	<u>Retirements and Adjustments</u>	<u>Balance 9-30-09</u>
Land	\$ 384,238	\$	\$	\$ 384,238
Buildings	1,336,295			1,336,295
Furniture and equipment	842,170	20,395		862,565
Transportation equipment	7,653,195	667,511		8,320,706
Construction in Progress				
TOTAL TRANSIT FUND CAPITAL ASSETS	\$ 10,215,898	\$ 687,906	\$	\$ 10,903,804

<u>Accumulated Depreciation</u>					<u>Net Book Value</u>	<u>Estimated Useful Life</u>
<u>Balance</u> <u>9-30-08</u>	<u>Additions</u>	<u>Retirements and</u> <u>Adjustments</u>	<u>Balance</u> <u>9-30-09</u>	<u>9-30-09</u>		
\$	\$	\$	\$	\$	384,238	
	1,006,042	54,466	1,060,508	275,787	10 - 30 years	
	593,842	32,618	626,460	236,105	5 - 10 years	
	5,270,149	422,689	5,692,838	2,627,868	5 - 10 years	
<hr/>						
\$	6,870,033	\$ 509,773	\$ 7,379,806	\$ 3,523,998		

ENTERPRISE FUNDS
 SCHEDULE OF WATER AND SEWER FUND REVENUES, EXPENSES AND CHANGES
 IN NET ASSETS AS REQUIRED BY CONTRACTUAL AGREEMENTS

Year Ended September 30, 2009

	GAAP Basis	Amounts Capitalized As Water Rights	Amounts Applied To Reduction Of Contractual Obligations Payable	As Required By Contractual Agreements
OPERATING REVENUES:				
Water service	\$ 24,983,987	\$	\$	24,983,987
Sewer service	8,850,635			8,850,635
Service and penalties charges	381,313			381,313
Miscellaneous revenues	263,975			263,975
Recoveries of expenses	423,594			423,594
Total Operating Revenues	34,903,504			34,903,504
OPERATING EXPENSES:				
Personal services	6,387,536			6,387,536
Supplies	1,960,551			1,960,551
Maintenance	1,302,742			1,302,742
Other services and charges	13,836,064		5,742,166	19,578,230
Depreciation	4,274,224			4,274,224
Amortization of water rights	629,063	(629,063)		
Total Operating Expenses	28,390,180	(629,063)	5,742,166	33,503,283
OPERATING INCOME (LOSS)	6,513,324	629,063	(5,742,166)	1,400,221
NON-OPERATING REVENUES (EXPENSES):				
Interest earned on investments	200,288			200,288
Intergovernmental revenues	37,963			37,963
Rents and royalties	179,004			179,004
Interest expense and paying agent fees	(2,150,610)		2,150,610	
Capital contributions from developers	564,135			564,135
Total Non-Operating Revenues (Expenses)	(1,169,220)		2,150,610	981,390
CHANGE IN NET ASSETS	5,344,104	629,063	(3,591,556)	2,381,611
NET ASSETS AT BEGINNING OF YEAR	135,683,150	2,466,119	(28,977,087)	109,172,182
NET ASSETS AT END OF YEAR	\$ 141,027,254	\$ 3,095,182	\$ (32,568,643)	\$ 111,553,793

Notes:

- (1) Contractual agreements require the City to record certain costs as operating expenses. However, generally accepted accounting principles (GAAP) require that some of these amounts be recorded as water supply rights and other amounts be recorded as a reduction of contractual obligations payable. This schedule reflects the comparison of revenues, expenses and changes in net assets as required by GAAP and as required by contractual agreements. See Note 9 for further detail.
- (2) The cost of water supply rights is the sum of the City's contractual obligations to the West Central Texas Municipal Water District (2nd Hubbard Pipeline Project) and to the Colorado River Municipal Water District (O.H. Ivie Reservoir Project) less amounts held in Reserve Funds by these entities; interest expense capitalized during the construction phase of the projects; and preconstruction project costs paid to the water districts.



CITY OF ABILENE, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
September 30, 2009

	Fleet Maintenance	Fleet Management	Support Services
CURRENT ASSETS:			
Cash and cash investments	\$ 293,707	\$ 5,954,578	\$
Investments	19,417	380,051	
Accounts receivable	57	96,214	
Due from other funds		74,692	
Due from other governments			336
Inventories - materials and supplies	191,107		17,489
Prepaid items		483,300	
Total Current Assets	504,288	6,988,835	17,825
NONCURRENT ASSETS:			
Capital Assets			
Machinery and equipment		32,964,701	
Less accumulated depreciation		(16,459,750)	
Net Capital Assets		16,504,951	
Total Non-current Assets		16,504,951	
TOTAL ASSETS	504,288	23,493,786	17,825
CURRENT LIABILITIES:			
Vouchers payable	142,181	2,389	17,667
Accrued wages and withholding	34,344	2,442	
Compensated absences - current	17,497	4,730	
Due to other funds			14,509
Other deposits and liabilities			755
Estimated liability claims			
Estimated health claims			
Total Current Liabilities	194,022	9,561	32,931
NON-CURRENT LIABILITIES:			
Compensated absences payable	49,577	483	
Net pension obligation	44,254	6,646	
Total Non-Current Liabilities	93,831	7,129	
Total Liabilities	287,853	16,690	32,931
NET ASSETS:			
Invested in capital assets		16,504,951	
Unrestricted, designated for fleet replacement		3,319,705	
Unrestricted, designated for claims			
Unrestricted (deficit)	216,435	3,652,440	(15,106)
TOTAL NET ASSETS	\$ 216,435	\$ 23,477,096	\$ (15,106)

	<u>Facilities Improvements</u>	<u>Self- Insurance</u>	<u>Technology</u>	<u>Total Governmental Activities</u>	<u>Business-type Activities Central Warehouse</u>	<u>Total Internal Service Funds</u>
\$	8,467	\$ 3,569,075	\$ 692,305	\$ 10,518,132	\$ 747,514	\$ 11,265,646
	523	239,258	43,357	682,606	48,838	731,444
		4,565		100,836	2,150	102,986
				74,692		74,692
				336		336
				208,596	612,745	821,341
		95,774		579,074		579,074
	<u>8,990</u>	<u>3,908,672</u>	<u>735,662</u>	<u>12,164,272</u>	<u>1,411,247</u>	<u>13,575,519</u>
				32,964,701		32,964,701
				(16,459,750)		(16,459,750)
				<u>16,504,951</u>		<u>16,504,951</u>
				16,504,951		16,504,951
	<u>8,990</u>	<u>3,908,672</u>	<u>735,662</u>	<u>28,669,223</u>	<u>1,411,247</u>	<u>30,080,470</u>
		85,403	7,187	254,827	30,131	284,958
		10,551		47,337		47,337
				22,227		22,227
			1,250	15,759		15,759
			625	1,380		1,380
		2,399,309		2,399,309		2,399,309
		1,076,716		1,076,716		1,076,716
		<u>3,571,979</u>	<u>9,062</u>	<u>3,817,555</u>	<u>30,131</u>	<u>3,847,686</u>
		5,745		55,805		55,805
		12,613		63,513		63,513
		<u>18,358</u>		<u>119,318</u>		<u>119,318</u>
		3,590,337	9,062	3,936,873	30,131	3,967,004
				16,504,951		16,504,951
				3,319,705		3,319,705
		318,335		318,335		318,335
	<u>8,990</u>		<u>726,600</u>	<u>4,589,359</u>	<u>1,381,116</u>	<u>5,970,475</u>
\$	<u>8,990</u>	\$ <u>318,335</u>	\$ <u>726,600</u>	\$ <u>24,732,350</u>	\$ <u>1,381,116</u>	\$ <u>26,113,466</u>

CITY OF ABILENE, TEXAS

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

For the year ended September 30, 2009

	<u>Fleet Maintenance</u>	<u>Fleet Management</u>	<u>Support Services</u>
OPERATING REVENUES:			
Charges for services	\$ 4,135,981	\$ 3,125,460	\$ 334,298
Total Operating Revenues	<u>4,135,981</u>	<u>3,125,460</u>	<u>334,298</u>
OPERATING EXPENSES:			
Personal services	1,288,473	181,412	
Supplies	1,693,713	134,523	315,544
Maintenance	1,098,174		
Other services and charges	167,008	135,191	23,337
Depreciation		<u>2,497,435</u>	
Total Operating Expenses	<u>4,247,368</u>	<u>2,948,561</u>	<u>338,881</u>
OPERATING INCOME (LOSS)	<u>(111,387)</u>	<u>176,899</u>	<u>(4,583)</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest earned on investments	4,775	84,234	
Net gain (loss) on disposal of assets		(124,166)	
Miscellaneous	<u>3,554</u>	<u>90,138</u>	<u>37</u>
Total Non-Operating Revenues (Expenses)	<u>8,329</u>	<u>50,206</u>	<u>37</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(103,058)</u>	<u>227,105</u>	<u>(4,546)</u>
TRANSFERS:			
Transfers in		1,092,524	
Transfers out		<u>(1,022,801)</u>	
Net Transfers		<u>69,723</u>	
CHANGE IN NET ASSETS	<u>(103,058)</u>	<u>296,828</u>	<u>(4,546)</u>
NET ASSETS AT BEGINNING OF YEAR	<u>319,493</u>	<u>23,180,268</u>	<u>(10,560)</u>
NET ASSETS AT END OF YEAR (Exhibit B-4)	<u>\$ 216,435</u>	<u>\$ 23,477,096</u>	<u>\$ (15,106)</u>

Facilities Improvements	Self- Insurance	Technology	Total Governmental Activities	Business-type Activities Central Warehouse	Total Internal Service Funds
\$	\$ 7,485,883	\$ 1,565,191	\$ 16,646,813	\$ 499,465	\$ 17,146,278
	7,485,883	1,565,191	16,646,813	499,465	17,146,278
	357,786		1,827,671		1,827,671
	929,872		3,073,652	24,749	3,098,401
1,425	610		1,100,209	466,410	1,566,619
	5,998,934	1,369,106	7,693,576	3,787	7,697,363
			2,497,435		2,497,435
1,425	7,287,202	1,369,106	16,192,543	494,946	16,687,489
(1,425)	198,681	196,085	454,270	4,519	458,789
110	41,551	6,008	136,678	8,390	145,068
			(124,166)		(124,166)
	45,516	17,091	156,336		156,336
110	87,067	23,099	168,848	8,390	177,238
(1,315)	285,748	219,184	623,118	12,909	636,027
			1,092,524		1,092,524
		(4,764)	(1,027,565)		(1,027,565)
		(4,764)	64,959		64,959
(1,315)	285,748	214,420	688,077	12,909	700,986
10,305	32,587	512,180	24,044,273	1,368,207	25,412,480
\$ 8,990	\$ 318,335	\$ 726,600	\$ 24,732,350	\$ 1,381,116	\$ 26,113,466

CITY OF ABILENE, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the year ended September 30, 2009

	Fleet Maintenance	Fleet Management	Support Services
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 4,139,478	\$ 3,121,209	\$ 334,335
Receipts from interfund services provided	(3,132,032)	(295,284)	(345,212)
Payments to suppliers	(1,238,228)	(183,073)	
Payments to employees	(73,571)	(91,666)	
Payments for loss claims			
Payments for interfund services used	(304,353)	2,551,186	(10,877)
Net cash provided (used) by operating activities	(304,353)	2,551,186	(10,877)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers in		1,092,524	
Transfers out		(1,022,801)	
(Increase) decrease in due from other funds		305,735	(48)
Increase in due to other funds			10,925
Net cash provided (used) by noncapital financing activities		375,458	10,877
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets		(5,916,662)	
Proceeds from sale of capital assets		230,115	
Net cash used by capital and related financing activities		(5,686,547)	
CASH FLOWS FROM INVESTING ACTIVITIES:			
Cash received from pooled investments	112,031	1,554,312	
Interest on investments	4,775	84,234	
Net cash provided (used) by investing activities	116,806	1,638,546	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(187,547)	(1,121,357)	
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	481,254	7,075,935	
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 293,707	\$ 5,954,578	\$
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (111,387)	\$ 176,899	\$ (4,583)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation		2,497,435	
Miscellaneous revenue	3,554	90,138	37
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(57)	(94,389)	
Decrease in prepaid items			
(Increase) decrease in inventory	(39,467)		(2,711)
(Decrease) in vouchers payable	(207,241)	(117,236)	(3,620)
(Decrease) in accrued wages	(390)	(2,112)	
Increase (Decrease) in compensated absences	6,381	(6,195)	
(Decrease) in estimated liability claims			
(Decrease) in estimated health claims			
Increase in pension obligations payable	44,254	6,646	
Net cash provided (used) by operating activities	\$ (304,353)	\$ 2,551,186	\$ (10,877)
NONCASH TRANSACTIONS	\$	\$	\$

Facilities Improvements	Self-Insurance	Technology	Total Governmental Activities	Business-type Activities Central Warehouse	Total Internal Service Funds
\$	\$	\$	\$	\$	\$
	7,534,739	1,565,191	16,694,952	8,306	8,306
(1,425)	(1,167,694)	(1,422,512)	(6,364,159)	489,806	17,184,758
	(347,869)		(1,769,170)	(469,197)	(6,833,356)
	(6,627,095)		(6,627,095)		(1,769,170)
	(16,692)		(181,929)		(6,627,095)
					(181,929)
(1,425)	(624,611)	142,679	1,752,599	28,915	1,781,514
			1,092,524		1,092,524
		(4,764)	(1,027,565)		(1,027,565)
	500,000	480	806,167		806,167
		1,250	12,175		12,175
	500,000	(3,034)	883,301		883,301
			(5,916,662)		(5,916,662)
			230,115		230,115
			(5,686,547)		(5,686,547)
1,670	596,180	83,317	2,347,510	114,110	2,461,620
110	41,551	6,008	136,678	8,390	145,068
1,780	637,731	89,325	2,484,188	122,500	2,606,688
355	513,120	228,970	(566,459)	151,415	(415,044)
8,112	3,055,955	463,335	11,084,591	596,099	11,680,690
\$ 8,467	\$ 3,569,075	\$ 692,305	\$ 10,518,132	\$ 747,514	\$ 11,265,646
\$	\$	\$	\$	\$	\$
(1,425)	198,681	196,085	454,270	4,519	458,789
	45,516	17,091	2,497,435		2,497,435
			156,336		156,336
	3,340		(91,106)	(1,353)	(92,459)
	50		50		50
			(42,178)	45,094	2,916
	(237,262)	(70,497)	(635,856)	(19,345)	(655,201)
	(1,077)		(3,579)		(3,579)
	(1,619)		(1,433)		(1,433)
	(583,314)		(583,314)		(583,314)
	(61,539)		(61,539)		(61,539)
	12,613		63,513		63,513
\$ (1,425)	\$ (624,611)	\$ 142,679	\$ 1,752,599	\$ 28,915	\$ 1,781,514
\$	\$	\$	\$	\$	\$

