

Non-Major Governmental Funds**Special Revenue Funds:**

Special Revenue funds account for specific revenues sources that are restricted for expenditure for a specific purpose. The City of Tacoma has 22 different special revenue funds. These funds include everything from the Fire Department Fund, to the Library Fund, to the Tourism Fund.

Court Special Revenue Fund (#1020)

Accounts for costs associated with the court system.

Council Contingency fund (#1030)

Establishes reserves for Council contingencies. This fund is reported within the General fund.

Public Works Street Fund (#1065)

Accounts for expenditures related to design and administration of transportation projects and the maintenance of city's streets, right-of-way and traffic system.

Transportation Benefit District (#1070)

Accounts for revenues and disbursement to the City of funds collected within the Transportation Benefit District. These funds are transferred to the Public Works Street fund for the maintenance of City Streets.

2% Gross Earnings Tax Fund (#1080)

Accounts for the street maintenance funded through gross earnings taxes.

Streets Initiative Fund (#1085)

Accounts for resources collected from Propositions 3 & A and expenditures for street repairs identified in the Infrastructure Maintenance Plan.

Fire Department Fund (#1090)

Accounts for expenditures related to the specific revenues or grants for fire services.

Property Management/Street Vacation Fund (#1100)

Accounts for costs associated with Public Works Facilities and Street Rights-of-way.

Local Improvement Guarantee Fund (#1110)

Provides for the guarantee of Local Improvement Bond obligations.

Public Works Paths and Trails Fund (#1140)

Was created for the purpose of creating and maintaining paths and trails within the City of Tacoma.

Building and Land Use Services Fund (#1145)

Was created for the purpose of managing code violations and preserving historical buildings.

Fire Department EMS Fund (#1155)

Accounts for costs associated with the emergency management.

Tourism Fund (#1180)

Was created to promote use of the convention center and to promote tourism for the City.

Neighborhood and Community Service Fund (#1185)

Accounts for neighborhood and community services to protect human rights and provide services to improve neighborhoods and households.

Community and Economic Development Fund (#1195)

Was created to promote economic development for the City.

Library Fund (#1200)

Accounts for costs associated with the operations of the Library system.

Historically Underutilized Business (HUB) Fund (#1236)

Accounts for activities which provide opportunities to qualified small businesses doing business within the City.

Police Fund (#1267)

Accounts for cost related to specific special revenues or grants for police services.

Municipal Cable Fund (#1431)

Supports the accounting for TV Tacoma, the City's television station

Human Resources Special Revenue Fund (#1500)

Accounts for activities within the human resource department.

Traffic Enforcement, Engineering, and Education Fund (#1650)

Manages the "red light" traffic camera program.

Unclaimed Property Fund (#1-6330)

Accounts for assets held by the City (primarily uncashed checks) until owners can be located.

Debt Service Funds:

Debt Service Funds accounts for the payment and accumulation of resources or both the principal and interest of long-term debt. The City of Tacoma has nine different debt service funds.

Voted Bonds Fund (#2010)

Accounts for the debt service of unlimited general obligation bonds issued by the City of Tacoma.

Non-voted Bonds Fund (#2035)

Accounts for the debt service of limited general obligation bonds issued by the City of Tacoma.

PWTF Loans Fund (#2038)

Accounts for the debt service of obtaining public works trust fund loans.

2001 LTGO Refunding Fund (#2039)

Accounts for the debt service of the 2001 LTGO refunding bonds.

2009 LTGO Bonds Series A-F Fund (#2040)

Accounts for the debt service of the 2009 LTGO bonds.

2010 LTGO Bonds Fund (#2041)

Accounts for the debt service of the 2010 LTGO bonds.

2013 LTGO Bonds (#2042)

Accounts for the debt service of the 2013 LTGO bonds.

2017 LTGO Bonds (#2043)

Accounts for the debt service of the 2017 LTGO bonds.

Consolidated LID Bond Redemption Fund (# 2-7999)

Accounts for the debt service related to LIDs.

Capital Project Funds:

Capital Project Funds account for the financial resources used in acquisition or construction or major capital facilities. The City has seven different capital project funds.

1997 Street Fund (3-1060)

The Transportation Capital and Engineering fund accounts for maintenance, engineering, and construction of city streets.

1997 Bond Issue Fund (#3209)

Accounts for the debt service of unlimited general obligation bonds issued by the City of Tacoma.

Capital Projects Fund (#3211)

Accounts for the various capital expenditures.

2002 Police Facility Fund (#3216)

Accounts for the construction costs associated with the construction of the police facility.

2009 LTGO Capital Projects Fund (#3218)

Accounts for the capital expenditures associated with the proceeds obtained from the 2009 LTGO Bond Issue.

2010 LTGO Capital Projects Fund (#3220)

Accounts for various capital expenditures funded by the 2010 LTGO bond issue.

LID Interim Financing Fund (#(3)-7070)

Is used to provide interim financing during the formation and construction of local improvement district projects.

COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2017

(amounts expressed in thousands)

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	SPECIAL REVENUE FUNDS			
	Courts Spec Rev #1020	Transportation Revenue #1050	Street #1065	Transport Ben District #1070
ASSETS				
Cash and cash equivalents	\$ 118	\$ 2,194	\$ 2,303	\$ 1,630
Investments at fair value	-	-	-	-
Accounts receivables (net)	-	-	979	463
Due from other funds	-	750	753	-
Due from other governments	-	694	-	1,053
Inventories	-	-	1,649	-
Advances to other funds	-	-	-	-
TOTAL ASSETS	<u>118</u>	<u>3,638</u>	<u>5,684</u>	<u>3,146</u>
DEFERRED OUTFLOWS OF RESOURCES				
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 118</u>	<u>\$ 3,638</u>	<u>\$ 5,684</u>	<u>\$ 3,146</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 302	\$ -
Due to other funds	-	249	617	-
Due to other governments	-	-	-	-
Accrued wages	1	-	220	-
Accrued taxes	-	-	1	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
TOTAL LIABILITIES	<u>1</u>	<u>249</u>	<u>1,140</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	1,649	-
Restricted	117	3,420	-	3,146
Committed	-	-	-	-
Assigned	-	-	2,895	-
Unassigned	-	(31)	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>117</u>	<u>3,389</u>	<u>4,544</u>	<u>3,146</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 118</u>	<u>\$ 3,638</u>	<u>\$ 5,684</u>	<u>\$ 3,146</u>

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	SPECIAL REVENUE FUNDS		
	2% Gross Earnings Tax #1080	Streets Initiative #1085	Fire Spec Rev #1090
ASSETS			
Cash and cash equivalents	\$ -	\$ 12,279	\$ 921
Investments at fair value	-	-	-
Accounts receivables (net)	-	628	52
Due from other funds	7	325	-
Due from other governments	-	106	460
Inventories	-	-	-
Advances to other funds	-	-	-
TOTAL ASSETS	<u>7</u>	<u>13,338</u>	<u>1,433</u>
DEFERRED OUTFLOWS OF RESOURCES			
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 7</u>	<u>\$ 13,338</u>	<u>\$ 1,433</u>
LIABILITIES			
Accounts payable	\$ -	\$ 307	\$ 1
Due to other funds	7	20	46
Due to other governments	-	-	-
Accrued wages	-	36	3
Accrued taxes	-	-	-
Customer deposits	-	-	-
Advances from other funds	-	-	533
TOTAL LIABILITIES	<u>7</u>	<u>363</u>	<u>583</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	-	271	26
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>271</u>	<u>26</u>
FUND BALANCES (DEFICITS)			
Nonspendable	-	-	-
Restricted	-	12,704	711
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	113
TOTAL FUND BALANCES (DEFICITS)	<u>-</u>	<u>12,704</u>	<u>824</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 7</u>	<u>\$ 13,338</u>	<u>\$ 1,433</u>

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(amounts expressed in thousands)

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	SPECIAL REVENUE FUNDS			
	Prop Mgmt Street Vacation #1100	LID Guarantee #1110	Paths & Trails #1140	Building & Land Use Services #1145
ASSETS				
Cash and cash equivalents	\$ 3,665	\$ 18	\$ 330	\$ 1,272
Investments at fair value	-	5,222	-	-
Accounts receivables (net)	6	-	-	1,396
Due from other funds	-	-	69	-
Due from other governments	-	-	37	-
Inventories	-	-	-	-
Advances to other funds	-	-	-	-
TOTAL ASSETS	<u>3,671</u>	<u>5,240</u>	<u>436</u>	<u>2,668</u>
DEFERRED OUTFLOWS OF RESOURCES				
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 3,671</u>	<u>\$ 5,240</u>	<u>\$ 436</u>	<u>\$ 2,668</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 71	\$ 25
Due to other funds	1	-	-	22
Due to other governments	-	-	-	-
Accrued wages	-	-	-	1
Accrued taxes	1	-	-	3
Customer deposits	30	-	-	-
Advances from other funds	-	-	-	-
TOTAL LIABILITIES	<u>32</u>	<u>-</u>	<u>71</u>	<u>51</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	376	932	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>376</u>	<u>932</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	195	4,308	365	-
Committed	-	-	-	-
Assigned	3,068	-	-	2,617
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>3,263</u>	<u>4,308</u>	<u>365</u>	<u>2,617</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,671</u>	<u>\$ 5,240</u>	<u>\$ 436</u>	<u>\$ 2,668</u>

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	SPECIAL REVENUE FUNDS			
	Fire EMS #1155	Tourism #1180	Neighborhood & Comm Svcs #1185	Community & Econ Dev #1195
ASSETS				
Cash and cash equivalents	\$ 2,916	\$ 4,087	\$ 8,890	\$ 5,515
Investments at fair value	-	-	-	-
Accounts receivables (net)	328	-	66	3,977
Due from other funds	16	-	200	185
Due from other governments	318	536	1,202	1,006
Inventories	-	-	-	-
Advances to other funds	-	-	-	-
TOTAL ASSETS	<u>3,578</u>	<u>4,623</u>	<u>10,358</u>	<u>10,683</u>
DEFERRED OUTFLOWS OF RESOURCES				
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 3,578</u>	<u>\$ 4,623</u>	<u>\$ 10,358</u>	<u>\$ 10,683</u>
LIABILITIES				
Accounts payable	\$ 44	\$ -	\$ 1,331	\$ 1,085
Due to other funds	4	-	6	93
Due to other governments	-	-	-	-
Accrued wages	281	-	10	1
Accrued taxes	-	-	-	-
Customer deposits	25	-	-	-
Advances from other funds	-	-	-	-
TOTAL LIABILITIES	<u>354</u>	<u>-</u>	<u>1,347</u>	<u>1,179</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>467</u>	<u>-</u>	<u>10</u>	<u>96</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>467</u>	<u>-</u>	<u>10</u>	<u>96</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	2,757	4,623	8,569	8,447
Committed	-	-	154	-
Assigned	-	-	278	961
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>2,757</u>	<u>4,623</u>	<u>9,001</u>	<u>9,408</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,578</u>	<u>\$ 4,623</u>	<u>\$ 10,358</u>	<u>\$ 10,683</u>

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	SPECIAL REVENUE FUNDS			
	Library #1200	Historically Underutilized Bus #1236	Police Spec Rev #1267	Municipal Cable #1431
ASSETS				
Cash and cash equivalents	\$ 6,339	\$ 57	\$ 2,048	\$ 4,496
Investments at fair value	-	-	-	-
Accounts receivables (net)	-	-	43	5
Due from other funds	-	114	7	2
Due from other governments	-	-	70	-
Inventories	-	-	-	-
Advances to other funds	-	-	-	-
TOTAL ASSETS	<u>6,339</u>	<u>171</u>	<u>2,168</u>	<u>4,503</u>
DEFERRED OUTFLOWS OF RESOURCES				
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 6,339</u>	<u>\$ 171</u>	<u>\$ 2,168</u>	<u>\$ 4,503</u>
LIABILITIES				
Accounts payable	\$ 1	\$ 56	\$ 13	\$ 3
Due to other funds	-	-	37	1
Due to other governments	-	-	-	-
Accrued wages	-	3	-	31
Accrued taxes	-	-	-	1
Customer deposits	-	-	21	-
Advances from other funds	-	-	-	-
TOTAL LIABILITIES	<u>1</u>	<u>59</u>	<u>71</u>	<u>36</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	36	-	-	-
Restricted	4,564	112	1,713	3,922
Committed	-	-	-	-
Assigned	1,738	-	384	545
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>6,338</u>	<u>112</u>	<u>2,097</u>	<u>4,467</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 6,339</u>	<u>\$ 171</u>	<u>\$ 2,168</u>	<u>\$ 4,503</u>

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	SPECIAL REVENUE FUNDS		DEBT SERVICE FUNDS	
	-	Traffic Enforce	Voted	Non-Voted
	LEAP	Engineer/Education	Bonds	Bonds
	#1500	#1650	#2010	#2035
ASSETS				
Cash and cash equivalents	\$ 224	\$ 335	\$ 1,178	\$ 288
Investments at fair value	-	-	-	-
Accounts receivables (net)	-	-	-	-
Due from other funds	17	5	-	-
Due from other governments	20	-	87	-
Inventories	-	-	-	-
Advances to other funds	-	-	-	-
TOTAL ASSETS	<u>261</u>	<u>340</u>	<u>1,265</u>	<u>288</u>
DEFERRED OUTFLOWS OF RESOURCES				
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 261</u>	<u>\$ 340</u>	<u>\$ 1,265</u>	<u>\$ 288</u>
LIABILITIES				
Accounts payable	\$ 8	\$ 126	\$ -	\$ -
Due to other funds	-	1	-	-
Due to other governments	-	-	-	-
Accrued wages	1	31	-	-
Accrued taxes	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
TOTAL LIABILITIES	<u>9</u>	<u>158</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	69	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>69</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	-	-	1,196	288
Committed	-	-	-	-
Assigned	252	182	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>252</u>	<u>182</u>	<u>1,196</u>	<u>288</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 261</u>	<u>\$ 340</u>	<u>\$ 1,265</u>	<u>\$ 288</u>

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	DEBT SERVICE FUNDS			
	PW Trust Fund Loan #2038	2001 LTGO Refunding #2039	2009 LTGO Bond #2040	2010 LTGO Bond #2041
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 7	\$ 23
Investments at fair value	-	-	-	-
Accounts receivables (net)	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Advances to other funds	-	-	-	-
TOTAL ASSETS	<u>-</u>	<u>-</u>	<u>7</u>	<u>23</u>
DEFERRED OUTFLOWS OF RESOURCES				
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 23</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Accrued wages	-	-	-	-
Accrued taxes	-	-	-	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	-	-	-	-
Unavailable revenues	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	-	-	7	23
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>-</u>	<u>-</u>	<u>7</u>	<u>23</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 23</u>

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	DEBT SERVICE FUNDS		
	2013 LTGO Bond #2042	2017 LTGO Bond #2043	Consolidated LID Bond Redemption # (2)7999
ASSETS			
Cash and cash equivalents	\$ -	\$ 63	\$ 3,246
Investments at fair value	-	-	-
Accounts receivables (net)	-	-	25,717
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventories	-	-	-
Advances to other funds	-	-	-
TOTAL ASSETS	-	63	28,963
DEFERRED OUTFLOWS OF RESOURCES			
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ 63	\$ 28,963
LIABILITIES			
Accounts payable	\$ -	\$ 11	\$ -
Due to other funds	-	-	-
Due to other governments	-	-	-
Accrued wages	-	-	-
Accrued taxes	-	-	-
Customer deposits	-	-	-
Advances from other funds	-	-	-
TOTAL LIABILITIES	-	11	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	-	-	24,880
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	24,880
FUND BALANCES (DEFICITS)			
Nonspendable	-	-	-
Restricted	-	-	4,083
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	52	-
TOTAL FUND BALANCES (DEFICITS)	-	52	4,083
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ -	\$ 63	\$ 28,963

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	CAPITAL PROJECT FUNDS			
	1997 LTGO Capital Proj #3209	Capital Revenue #3210	Capital Projects #3211	2002 Police Facility #3216
ASSETS				
Cash and cash equivalents	\$ 88	\$ 49,570	\$ 2,919	\$ 3,431
Investments at fair value	-	-	-	-
Accounts receivables (net)	-	-	3	-
Due from other funds	92	-	2,484	-
Due from other governments	-	1,407	-	-
Inventories	-	-	-	-
Advances to other funds	-	-	965	-
TOTAL ASSETS	<u>180</u>	<u>50,977</u>	<u>6,371</u>	<u>3,431</u>
DEFERRED OUTFLOWS OF RESOURCES				
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 180</u>	<u>\$ 50,977</u>	<u>\$ 6,371</u>	<u>\$ 3,431</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 573	\$ -
Due to other funds	180	2,453	2	3,431
Due to other governments	-	-	-	-
Accrued wages	-	-	-	-
Accrued taxes	-	-	1	-
Customer deposits	-	-	-	-
Advances from other funds	-	-	-	-
TOTAL LIABILITIES	<u>180</u>	<u>2,453</u>	<u>576</u>	<u>3,431</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	-	41,038	4,662	-
Committed	-	7,486	571	-
Assigned	-	-	562	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>-</u>	<u>48,524</u>	<u>5,795</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 180</u>	<u>\$ 50,977</u>	<u>\$ 6,371</u>	<u>\$ 3,431</u>

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	CAPITAL PROJECT FUNDS			
	2009 LTGO Capital Proj #3218	2010 LTGO Capital Proj #3220	LID Interim Capital Proj #(3)7070	Non-Major Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 96	\$ 1,889	\$ 1,843	\$ 124,278
Investments at fair value	-	-	-	5,222
Accounts receivables (net)	-	-	-	33,663
Due from other funds	-	-	-	5,888
Due from other governments	-	-	-	6,996
Inventories	-	-	-	1,649
Advances to other funds	-	-	-	965
TOTAL ASSETS	<u>96</u>	<u>1,889</u>	<u>1,843</u>	<u>178,661</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 96</u>	<u>\$ 1,889</u>	<u>\$ 1,843</u>	<u>\$ 178,661</u>
LIABILITIES				
Accounts payable	\$ 12	\$ 2	\$ -	\$ 3,971
Due to other funds	-	70	-	8,102
Due to other governments	-	21	-	21
Accrued wages	-	-	-	619
Accrued taxes	-	-	-	7
Customer deposits	-	-	-	76
Advances from other funds	-	-	-	533
TOTAL LIABILITIES	<u>12</u>	<u>93</u>	<u>-</u>	<u>13,329</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	27,127
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,127</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	1,685
Restricted	84	1,796	1,843	114,693
Committed	-	-	-	8,211
Assigned	-	-	-	13,482
Unassigned	-	-	-	134
TOTAL FUND BALANCES (DEFICITS)	<u>84</u>	<u>1,796</u>	<u>1,843</u>	<u>138,205</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 96</u>	<u>\$ 1,889</u>	<u>\$ 1,843</u>	<u>\$ 178,661</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	SPECIAL REVENUE FUNDS			
	Courts Spec Rev #1020	Transportation Revenue #1050	Street #1065	Transport Ben District #1070
REVENUES				
Taxes	\$ -	\$ -	\$ 907	\$ 8,602
Licenses and permits	-	109	235	-
Intergovernmental revenue	66	6,125	145	-
Charges for goods and services	-	13	646	-
Fines and penalties	5	-	1	-
Interest and other earnings	-	2	-	3
Miscellaneous revenues	-	-	45	-
TOTAL REVENUES	<u>71</u>	<u>6,249</u>	<u>1,979</u>	<u>8,605</u>
EXPENDITURES				
Current:				
General government	76	-	-	-
Public safety	-	-	-	-
Transportation	-	-	20,668	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal payments	-	-	-	-
Interest and other related costs	-	-	-	-
Capital outlay	-	-	7	-
TOTAL EXPENDITURES	<u>76</u>	<u>-</u>	<u>20,675</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5)</u>	<u>6,249</u>	<u>(18,696)</u>	<u>8,605</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	24	-
Insurance recoveries	-	-	1	-
Transfer in	-	1,624	21,662	-
Transfer out	-	(4,484)	(634)	(7,842)
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>(2,860)</u>	<u>21,053</u>	<u>(7,842)</u>
NET CHANGE IN FUND BALANCE	(5)	3,389	2,357	763
FUND BALANCE - January 1	122	-	2,187	2,383
Prior period adjustment	-	-	-	-
FUND BALANCE - January 1, Restated	<u>122</u>	<u>-</u>	<u>2,187</u>	<u>2,383</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ 117</u>	<u>\$ 3,389</u>	<u>\$ 4,544</u>	<u>\$ 3,146</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	SPECIAL REVENUE FUNDS		
	2% Gross Earnings Tax #1080	Streets Initiative #1085	Fire Spec Rev #1090
REVENUES			
Taxes	\$ -	\$ 6,081	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	94	1,496
Charges for goods and services	-	57	-
Fines and penalties	-	-	-
Interest and other earnings	1	39	12
Miscellaneous revenues	-	4	7
TOTAL REVENUES	<u>1</u>	<u>6,275</u>	<u>1,515</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	1,290
Utilities and environment	-	-	-
Transportation	-	10,116	-
Economic environment	-	-	-
Mental and physical health	-	-	-
Culture and recreation	-	-	-
Debt service:			
Principal payments	-	-	-
Interest and other related costs	-	-	7
Capital outlay	-	-	73
TOTAL EXPENDITURES	<u>-</u>	<u>10,116</u>	<u>1,370</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1</u>	<u>(3,841)</u>	<u>145</u>
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	-	-	-
Proceeds from sale of capital assets	-	-	6
Insurance recoveries	-	-	-
Transfer in	-	14,573	-
Transfer out	(812)	(2,781)	(700)
TOTAL OTHER FINANCE SOURCES (USES)	<u>(812)</u>	<u>11,792</u>	<u>(694)</u>
NET CHANGE IN FUND BALANCE	(811)	7,951	(549)
FUND BALANCE - January 1	811	5,197	1,373
Prior period adjustment	-	(444)	-
FUND BALANCE - January 1, Restated	<u>811</u>	<u>4,753</u>	<u>1,373</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ 12,704</u>	<u>\$ 824</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	SPECIAL REVENUE FUNDS			
	Prop Mgmt Street Vacation #1100	LID Guarantee #1110	Paths & Trails #1140	Building & Land Use Services #1145
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	408	-	-	-
Intergovernmental revenue	-	-	1,603	-
Charges for goods and services	-	-	-	388
Fines and penalties	-	-	-	311
Interest and other earnings	23	57	-	34
Miscellaneous revenues	105	-	-	-
TOTAL REVENUES	<u>536</u>	<u>57</u>	<u>1,603</u>	<u>733</u>
EXPENDITURES				
Current:				
General government	187	29	-	-
Public safety	-	-	-	-
Utilities and environment	-	-	-	-
Transportation	-	-	4	-
Economic environment	-	-	-	610
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:	-	-	-	-
Principal payments	-	-	-	-
Interest and other related costs	-	-	1	-
Capital outlay	-	-	2,983	-
TOTAL EXPENDITURES	<u>187</u>	<u>29</u>	<u>2,988</u>	<u>610</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>349</u>	<u>28</u>	<u>(1,385)</u>	<u>123</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	620	-	-	-
Insurance recoveries	-	-	-	-
Transfer in	-	-	1,272	-
Transfer out	(1)	-	-	-
TOTAL OTHER FINANCE SOURCES (USES)	<u>619</u>	<u>-</u>	<u>1,272</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	968	28	(113)	123
FUND BALANCE - January 1	2,291	4,280	514	2,494
Prior period adjustment	4	-	(36)	-
FUND BALANCE - January 1, Restated	<u>2,295</u>	<u>4,280</u>	<u>478</u>	<u>2,494</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ 3,263</u>	<u>\$ 4,308</u>	<u>\$ 365</u>	<u>\$ 2,617</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	SPECIAL REVENUE FUNDS			
	Fire EMS #1155	Tourism #1180	Neighborhood & Comm Svcs #1185	Community & Econ Dev #1195
REVENUES				
Taxes	\$ 10,347	\$ 4,573	\$ 5,675	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	-	-	670	3,415
Charges for goods and services	3,157	-	82	1,175
Fines and penalties	-	-	-	-
Interest and other earnings	17	20	66	44
Miscellaneous revenues	13	-	40	-
TOTAL REVENUES	<u>13,534</u>	<u>4,593</u>	<u>6,533</u>	<u>4,634</u>
EXPENDITURES				
Current:				
General government	-	-	-	40
Public safety	14,220	-	434	1,038
Utilities and environment	-	-	-	-
Transportation	-	-	-	23
Economic environment	-	-	1,143	4,819
Mental and physical health	-	-	4,680	21
Culture and recreation	-	-	-	196
Debt service:	-	-	-	-
Principal payments	-	-	-	-
Interest and other related costs	-	-	-	-
Capital outlay	-	-	850	948
TOTAL EXPENDITURES	<u>14,220</u>	<u>-</u>	<u>7,107</u>	<u>7,085</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(686)</u>	<u>4,593</u>	<u>(574)</u>	<u>(2,451)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	3	-	-	746
Insurance recoveries	-	-	-	-
Transfer in	150	-	838	103
Transfer out	(157)	(3,524)	(165)	-
TOTAL OTHER FINANCE SOURCES (USES)	<u>(4)</u>	<u>(3,524)</u>	<u>673</u>	<u>849</u>
NET CHANGE IN FUND BALANCE	(690)	1,069	99	(1,602)
FUND BALANCE - January 1	3,447	3,554	8,902	11,012
Prior period adjustment	-	-	-	(2)
FUND BALANCE - January 1, Restated	<u>3,447</u>	<u>3,554</u>	<u>8,902</u>	<u>11,010</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ 2,757</u>	<u>\$ 4,623</u>	<u>\$ 9,001</u>	<u>\$ 9,408</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	SPECIAL REVENUE FUNDS			
	Library #1200	Historically Underutilized Bus #1236	Police Spec Rev #1267	Municipal Cable #1431
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	3,258
Intergovernmental revenue	-	-	1,143	-
Charges for goods and services	126	403	376	235
Fines and penalties	-	-	325	-
Interest and other earnings	50	-	13	33
Miscellaneous revenues	35	-	50	15
TOTAL REVENUES	<u>211</u>	<u>403</u>	<u>1,907</u>	<u>3,541</u>
EXPENDITURES				
Current:				
General government	-	418	-	3,002
Public safety	-	-	1,705	-
Utilities and environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	183	-	-	-
Debt service:	-	-	-	-
Principal payments	-	-	-	-
Interest and other related costs	-	-	-	-
Capital outlay	18	-	-	695
TOTAL EXPENDITURES	<u>201</u>	<u>418</u>	<u>1,705</u>	<u>3,697</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>10</u>	<u>(15)</u>	<u>202</u>	<u>(156)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	4	-
Insurance recoveries	-	-	-	-
Transfer in	-	-	23	-
Transfer out	-	-	-	(4)
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>-</u>	<u>27</u>	<u>(4)</u>
NET CHANGE IN FUND BALANCE	10	(15)	229	(160)
FUND BALANCE - January 1	6,328	127	1,910	3,999
Prior period adjustment	-	-	(42)	628
FUND BALANCE - January 1, Restated	<u>6,328</u>	<u>127</u>	<u>1,868</u>	<u>4,627</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ 6,338</u>	<u>\$ 112</u>	<u>\$ 2,097</u>	<u>\$ 4,467</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	SPECIAL REVENUE FUNDS		DEBT SERVICE FUNDS	
	LEAP #1500	Traffic Enforce Engineer/Education #1650	Voted Bonds #2010	Non-Voted Bonds #2035
REVENUES				
Taxes	\$ -	\$ -	\$ 2,701	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	102	-	-	-
Charges for goods and services	178	-	-	-
Fines and penalties	-	3,414	-	-
Interest and other earnings	3	3	-	-
Miscellaneous revenues	-	-	-	-
TOTAL REVENUES	<u>283</u>	<u>3,417</u>	<u>2,701</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	3,387	-	-
Utilities and environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	298	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:	-	-	-	-
Principal payments	-	-	2,105	2,725
Interest and other related costs	-	-	603	602
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>298</u>	<u>3,387</u>	<u>2,708</u>	<u>3,327</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(15)</u>	<u>30</u>	<u>(7)</u>	<u>(3,327)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	-	267
Proceeds from sale of capital assets	-	-	-	-
Insurance recoveries	-	-	-	-
Transfer in	-	-	-	3,060
Transfer out	-	-	-	-
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,327</u>
NET CHANGE IN FUND BALANCE	(15)	30	(7)	-
FUND BALANCE - January 1	267	192	1,203	288
Prior period adjustment	-	(40)	-	-
FUND BALANCE - January 1, Restated	<u>267</u>	<u>152</u>	<u>1,203</u>	<u>288</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ 252</u>	<u>\$ 182</u>	<u>\$ 1,196</u>	<u>\$ 288</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

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(amounts expressed in thousands)

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	DEBT SERVICE FUNDS			
	PW Trust Fund Loan #2038	2001 LTGO Refunding #2039	2009 LTGO Bond #2040	2010 LTGO Bond #2041
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	-	-	-	-
Charges for goods and services	-	-	-	-
Fines and penalties	-	-	-	-
Interest and other earnings	-	-	-	-
Miscellaneous revenues	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Utilities and environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Debt service:	-	-	-	-
Principal payments	1,111	-	250	3,338
Interest and other related costs	34	-	3,232	2,361
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	1,145	-	3,482	5,699
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,145)	-	(3,482)	(5,699)
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	1,950	-
Proceeds from sale of capital assets	-	-	-	-
Insurance recoveries	-	-	-	-
Transfer in	1,145	-	1,532	5,699
Transfer out	-	-	-	-
TOTAL OTHER FINANCE SOURCES (USES)	1,145	-	3,482	5,699
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - January 1	-	-	7	23
Prior period adjustment	-	-	-	-
FUND BALANCE - January 1, Restated	-	-	7	23
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ 7	\$ 23

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

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	DEBT SERVICE FUNDS		
	2013	2017	Consolidated LID
	LTGO Bond	LTGO Bond	Bond Redemption
	#2042	#2043	# (2)7999
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for goods and services	-	-	-
Fines and penalties	-	-	1,525
Interest and other earnings	-	-	28
Miscellaneous revenues	-	-	3,471
TOTAL REVENUES	-	-	5,024
EXPENDITURES			
Current:			
General government	-	-	1
Public safety	-	-	-
Utilities and environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental and physical health	-	-	-
Culture and recreation	-	-	-
Debt service:	-	-	-
Principal payments	-	-	4,276
Interest and other related costs	-	236	1,646
Capital outlay	-	-	-
TOTAL EXPENDITURES	-	236	5,923
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(236)	(899)
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	-	288	-
Proceeds from sale of capital assets	-	-	-
Insurance recoveries	-	-	-
Transfer in	-	-	-
Transfer out	-	-	-
TOTAL OTHER FINANCE SOURCES (USES)	-	288	-
NET CHANGE IN FUND BALANCE	-	52	(899)
FUND BALANCE - January 1	-	-	4,982
Prior period adjustment	-	-	-
FUND BALANCE - January 1, Restated	-	-	4,982
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ 52	\$ 4,083

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

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(amounts expressed in thousands)

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	CAPITAL PROJECT FUNDS			
	1997 LTGO Capital Proj #3209	Capital Revenue #3210	Capital Projects #3211	Police Facility #3216
REVENUES				
Taxes	\$ -	\$ 9,506	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	-	-	250	-
Charges for goods and services	-	-	-	-
Fines and penalties	-	-	-	-
Interest and other earnings	1	-	119	-
Miscellaneous revenues	91	-	34	-
TOTAL REVENUES	92	9,506	403	-
EXPENDITURES				
Current:				
General government	-	-	11	-
Public safety	-	-	81	-
Transportation	-	4	608	-
Economic environment	-	-	-	-
Mental and physical health	-	-	11	-
Culture and recreation	-	61	129	-
Debt service:	-	-	-	-
Principal payments	-	-	-	-
Interest and other related costs	50	-	-	65
Capital outlay	-	-	3,482	-
TOTAL EXPENDITURES	50	65	4,322	65
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	42	9,441	(3,919)	(65)
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	25,007	-	-
Proceeds from sale of capital assets	-	-	-	3,449
Insurance recoveries	-	-	-	-
Transfer in	-	25,210	6,783	816
Transfer out	-	(11,134)	(13,786)	-
TOTAL OTHER FINANCE SOURCES (USES)	-	39,083	(7,003)	4,265
NET CHANGE IN FUND BALANCE	42	48,524	(10,922)	4,200
FUND BALANCE - January 1	(42)	-	16,717	(4,200)
Prior period adjustment	-	-	-	-
FUND BALANCE - January 1, Restated	(42)	-	16,717	(4,200)
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ 48,524	\$ 5,795	\$ -

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

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(amounts expressed in thousands)

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	CAPITAL PROJECT FUNDS			
	2009 LTGO Capital Proj #3218	2010 LTGO Capital Proj #3220	LID Interim Capital Proj #(3)7070	Non-Major Governmental Funds
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 48,392
Licenses and permits	-	-	-	4,010
Intergovernmental revenue	31	-	-	15,140
Charges for goods and services	-	-	-	6,836
Fines and penalties	-	-	-	5,581
Interest and other earnings	11	24	-	603
Miscellaneous revenues	-	-	-	3,910
TOTAL REVENUES	<u>42</u>	<u>24</u>	<u>-</u>	<u>84,472</u>
EXPENDITURES				
Current:				
General government	-	-	-	3,764
Public safety	-	-	-	22,155
Transportation	-	-	-	31,423
Economic environment	-	-	-	6,870
Mental and physical health	-	-	-	4,712
Culture and recreation	-	29	-	598
Debt service:				
Principal payments	-	-	-	13,805
Interest and other related costs	-	-	-	8,837
Capital outlay	36	173	-	9,265
TOTAL EXPENDITURES	<u>36</u>	<u>202</u>	<u>-</u>	<u>101,429</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6</u>	<u>(178)</u>	<u>-</u>	<u>(16,957)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	-	27,512
Proceeds from sale of capital assets	-	-	-	4,852
Insurance recoveries	-	-	-	1
Transfer in	-	-	-	84,490
Transfer out	(850)	(805)	-	(47,679)
TOTAL OTHER FINANCE SOURCES (USES)	<u>(850)</u>	<u>(805)</u>	<u>-</u>	<u>69,176</u>
NET CHANGE IN FUND BALANCE	(844)	(983)	-	52,219
FUND BALANCE - January 1	928	2,588	1,247	85,131
Prior period adjustment	-	191	596	855
FUND BALANCE - January 1, Restated	<u>928</u>	<u>2,779</u>	<u>1,843</u>	<u>85,986</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ 84</u>	<u>\$ 1,796</u>	<u>\$ 1,843</u>	<u>\$ 138,205</u>

SPECIAL REVENUE FUND - COURTS (1020)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Intergovernmental revenue	\$ 143	\$ 143	\$ 66	\$ (77)
Fines and penalties	8	8	5	(3)
Miscellaneous revenues	-	-	-	-
TOTAL REVENUES	<u>151</u>	<u>151</u>	<u>71</u>	<u>(80)</u>
EXPENDITURES				
Current:				
General government	160	160	76	(84)
TOTAL EXPENDITURES	<u>160</u>	<u>160</u>	<u>76</u>	<u>(84)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(9)</u>	<u>(9)</u>	<u>(5)</u>	<u>4</u>
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(9)</u>	<u>(9)</u>	<u>(5)</u>	<u>4</u>
FUND BALANCE - January 1	9	9	122	113
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117</u>	<u>\$ 117</u>

SPECIAL REVENUE FUND - CONTINGENCY (1030)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Interest and other earnings	\$ -	\$ -	\$ 6	\$ 6
Miscellaneous revenues	-	-	2	2
TOTAL REVENUES	-	-	8	8
EXPENDITURES				
Current:				
General government	500	850	143	(707)
TOTAL EXPENDITURES	500	850	143	(707)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(500)	(850)	(135)	715
OTHER FINANCING SOURCES (USES)				
Transfer in	500	500	250	(250)
Transfer out	-	-	-	-
TOTAL OTHER FINANCE SOURCES (USES)	500	500	250	(250)
NET CHANGE IN FUND BALANCE	-	(350)	115	465
FUND BALANCE - January 1	-	350	584	234
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ 699	\$ 699

SPECIAL REVENUE FUND - TRANSPORTATION REV (1050)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Licenses and permits	\$ 300	\$ 300	\$ 109	\$ (191)
Intergovernmental revenue	9,240	9,240	6,125	(3,115)
Charges for goods and services	-	764	13	(751)
Interest and other earnings	-	-	2	2
TOTAL REVENUES	<u>9,540</u>	<u>10,304</u>	<u>6,249</u>	<u>(4,055)</u>
EXPENDITURES				
Capital outlay	<u>1,182</u>	<u>1,184</u>	-	(1,184)
TOTAL EXPENDITURES	<u>1,182</u>	<u>1,184</u>	-	(1,184)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,358</u>	<u>9,120</u>	<u>6,249</u>	<u>(2,871)</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	-	1,627	1,624	(3)
Transfer out	(8,358)	(10,747)	(4,484)	6,263
TOTAL OTHER FINANCE SOURCES (USES)	<u>(8,358)</u>	<u>(9,120)</u>	<u>(2,860)</u>	<u>6,260</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>3,389</u>	<u>3,389</u>
FUND BALANCE - January 1	-	-	-	-
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,389</u>	<u>\$ 3,389</u>

SPECIAL REVENUE FUND - 2014 STREETS (1065)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Taxes	\$ 1,449	\$ 1,594	\$ 907	\$ (687)
Licenses and permits	-	396	235	(161)
Intergovernmental revenue	-	-	145	145
Charges for goods and services	750	929	646	(283)
Fines and penalties	-	-	1	1
Miscellaneous revenues	-	40	45	5
TOTAL REVENUES	<u>2,199</u>	<u>2,959</u>	<u>1,979</u>	<u>(980)</u>
EXPENDITURES				
Current:				
Transportation	43,043	45,104	20,668	(24,436)
Economic environment	-	18	-	(18)
Capital outlay	-	-	7	7
TOTAL EXPENDITURES	<u>43,043</u>	<u>45,122</u>	<u>20,675</u>	<u>(24,447)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(40,844)</u>	<u>(42,163)</u>	<u>(18,696)</u>	<u>23,467</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	8	24	16
Insurance recoveries	-	-	1	1
Transfer in	41,439	43,403	21,662	(21,741)
Transfer out	(595)	(1,535)	(634)	901
TOTAL OTHER FINANCE SOURCES (USES)	<u>40,844</u>	<u>41,876</u>	<u>21,053</u>	<u>(20,823)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>(287)</u>	<u>2,357</u>	<u>2,644</u>
FUND BALANCE - January 1	-	287	2,187	1,900
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,544</u>	<u>\$ 4,544</u>

SPECIAL REVENUE FUND - TRANSPORTATION BENEFIT DISTRICT (1070)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Taxes	\$ 15,846	\$ 15,846	\$ 8,602	\$ (7,244)
Interest and other earnings	-	-	3	3
TOTAL REVENUES	<u>15,846</u>	<u>15,846</u>	<u>8,605</u>	<u>(7,241)</u>
EXPENDITURES				
Current:				
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>15,846</u>	<u>15,846</u>	<u>8,605</u>	<u>(7,241)</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	(15,846)	(15,846)	(7,842)	8,004
TOTAL OTHER FINANCE SOURCES (USES)	<u>(15,846)</u>	<u>(15,846)</u>	<u>(7,842)</u>	<u>8,004</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>763</u>	<u>763</u>
FUND BALANCE - January 1	-	-	2,383	2,383
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,146</u>	<u>\$ 3,146</u>

SPECIAL REVENUE FUND - GET 2% (1080)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Interest and other earnings	\$ -	\$ -	\$ 1	\$ 1
TOTAL REVENUES	-	-	1	1
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	1	1
OTHER FINANCING SOURCES (USES)				
Transfer out	-	(300)	(812)	(512)
TOTAL OTHER FINANCE SOURCES (USES)	-	(300)	(812)	(512)
NET CHANGE IN FUND BALANCE	-	(300)	(811)	(511)
FUND BALANCE - January 1	-	300	811	511
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND - STREET INITIATIVE (1085)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Taxes	\$ 11,432	\$ 11,432	\$ 6,081	\$ (5,351)
Intergovernmental revenue	-	-	94	94
Charges for goods and services	-	-	57	57
Interest and other earnings	-	-	39	39
Miscellaneous revenues	-	-	4	4
TOTAL REVENUES	<u>11,432</u>	<u>11,432</u>	<u>6,275</u>	<u>(5,157)</u>
EXPENDITURES				
Current:				
Transportation	<u>35,608</u>	<u>35,879</u>	<u>10,116</u>	<u>(25,763)</u>
TOTAL EXPENDITURES	<u>35,608</u>	<u>35,879</u>	<u>10,116</u>	<u>(25,763)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(24,176)</u>	<u>(24,447)</u>	<u>(3,841)</u>	<u>20,606</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	-	-
Transfer in	28,516	28,787	14,573	(14,214)
Transfer out	<u>(4,340)</u>	<u>(4,340)</u>	<u>(2,781)</u>	<u>1,559</u>
TOTAL OTHER FINANCE SOURCES (USES)	<u>24,176</u>	<u>24,447</u>	<u>11,792</u>	<u>(12,655)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>7,951</u>	<u>7,951</u>
FUND BALANCE - January 1	-	-	5,197	5,197
Prior period adjustment	<u>-</u>	<u>-</u>	<u>(444)</u>	<u>(444)</u>
FUND BALANCE - January 1, Restated	<u>-</u>	<u>-</u>	<u>4,753</u>	<u>4,753</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,704</u>	<u>\$ 12,704</u>

SPECIAL REVENUE FUND - FIRE DEPARTMENT (1090)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Intergovernmental revenue	\$ 910	\$ 2,627	\$ 1,496	\$ (1,131)
Interest and other earnings	29	29	12	(17)
Miscellaneous revenues	-	-	7	7
TOTAL REVENUES	<u>939</u>	<u>2,656</u>	<u>1,515</u>	<u>(1,141)</u>
EXPENDITURES				
Current:				
Public safety	855	3,007	1,290	(1,717)
Debt service:				
Principal payments	267	266	-	(266)
Interest and other related costs	30	30	7	(23)
Capital outlay	-	-	73	73
TOTAL EXPENDITURES	<u>1,152</u>	<u>3,303</u>	<u>1,370</u>	<u>(1,933)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(213)</u>	<u>(647)</u>	<u>145</u>	<u>792</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	6	6
Transfer out	(700)	(850)	(700)	150
TOTAL OTHER FINANCE SOURCES (USES)	<u>(700)</u>	<u>(850)</u>	<u>(694)</u>	<u>156</u>
NET CHANGE IN FUND BALANCE	<u>(913)</u>	<u>(1,497)</u>	<u>(549)</u>	<u>948</u>
FUND BALANCE - January 1	913	1,497	1,373	(124)
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 824</u>	<u>\$ 824</u>

SPECIAL REVENUE FUND - PUBLIC WORKS FACILITIES - RIGHTS OF WAY (1100)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Licenses and permits	\$ 610	\$ 610	\$ 408	\$ (202)
Interest and other earnings	58	58	23	(35)
Miscellaneous revenues	218	218	105	(113)
TOTAL REVENUES	<u>886</u>	<u>886</u>	<u>536</u>	<u>(350)</u>
EXPENDITURES				
Current:				
General government	1,428	1,479	187	(1,292)
TOTAL EXPENDITURES	<u>1,428</u>	<u>1,479</u>	<u>187</u>	<u>(1,292)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(542)</u>	<u>(593)</u>	<u>349</u>	<u>942</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	500	500	620	120
Transfer out	-	(362)	(1)	361
TOTAL OTHER FINANCE SOURCES (USES)	<u>500</u>	<u>138</u>	<u>619</u>	<u>481</u>
NET CHANGE IN FUND BALANCE	<u>(42)</u>	<u>(455)</u>	<u>968</u>	<u>1,423</u>
FUND BALANCE - January 1	42	455	2,291	1,836
Prior period adjustment	-	-	4	4
FUND BALANCE - January 1, Restated	<u>42</u>	<u>455</u>	<u>2,295</u>	<u>1,840</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,263</u>	<u>\$ 3,263</u>

SPECIAL REVENUE FUND - LID GUARANTEE (1110)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Interest and other earnings	\$ -	\$ -	\$ 57	\$ 57
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>57</u>	<u>57</u>
EXPENDITURES				
Current:				
General government	58	58	29	(29)
TOTAL EXPENDITURES	<u>58</u>	<u>58</u>	<u>29</u>	<u>(29)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(58)</u>	<u>(58)</u>	<u>28</u>	<u>86</u>
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(58)</u>	<u>(58)</u>	<u>28</u>	<u>86</u>
FUND BALANCE - January 1	58	58	4,280	4,222
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,308</u>	<u>\$ 4,308</u>

SPECIAL REVENUE FUND - PATHS AND TRAILS (1140)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Intergovernmental revenue	\$ 2,043	\$ 4,652	\$ 1,603	\$ (3,049)
Charges for goods and services	-	373	-	(373)
Miscellaneous revenues	-	60	-	(60)
TOTAL REVENUES	<u>2,043</u>	<u>5,085</u>	<u>1,603</u>	<u>(3,482)</u>
EXPENDITURES				
Current:				
Transportation	3,747	7,996	4	(7,992)
Debt service:				
Interest and other related costs	-	-	1	1
Capital outlay	-	-	2,983	2,983
TOTAL EXPENDITURES	<u>3,747</u>	<u>7,996</u>	<u>2,988</u>	<u>(5,008)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,704)</u>	<u>(2,911)</u>	<u>(1,385)</u>	<u>1,526</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	1,704	2,911	1,272	(1,639)
TOTAL OTHER FINANCE SOURCES (USES)	<u>1,704</u>	<u>2,911</u>	<u>1,272</u>	<u>(1,639)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(113)</u>	<u>(113)</u>
FUND BALANCE - January 1	-	-	514	514
Prior period adjustment	-	-	(36)	(36)
FUND BALANCE - January 1, Restated	<u>-</u>	<u>-</u>	<u>478</u>	<u>478</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 365</u>	<u>\$ 365</u>

SPECIAL REVENUE FUND - BUILDING AND LAND USE (1145)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Charges for goods and services	\$ 407	\$ 407	\$ 388	\$ (19)
Fines and penalties	502	502	311	(191)
Interest and other earnings	-	-	34	34
TOTAL REVENUES	<u>909</u>	<u>909</u>	<u>733</u>	<u>(176)</u>
EXPENDITURES				
Current:				
Economic environment	<u>1,487</u>	<u>1,987</u>	<u>610</u>	<u>(1,377)</u>
TOTAL EXPENDITURES	<u>1,487</u>	<u>1,987</u>	<u>610</u>	<u>(1,377)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(578)</u>	<u>(1,078)</u>	<u>123</u>	<u>1,201</u>
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(578)</u>	<u>(1,078)</u>	<u>123</u>	<u>1,201</u>
FUND BALANCE - January 1	<u>578</u>	<u>1,078</u>	<u>2,494</u>	<u>1,416</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,617</u>	<u>\$ 2,617</u>

SPECIAL REVENUE FUND - FIRE EMS (1155)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNium	APPROVED REVISED BUDGET 2017-2018 BIENNium	ACTUAL BIENNium- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Taxes	\$ 21,005	\$ 21,005	\$ 10,347	\$ (10,658)
Charges for goods and services	5,992	5,992	3,157	(2,835)
Interest and other earnings	24	24	17	(7)
Miscellaneous revenues	24	24	13	(11)
TOTAL REVENUES	<u>27,045</u>	<u>27,045</u>	<u>13,534</u>	<u>(13,511)</u>
EXPENDITURES				
Current:				
Public safety	<u>29,564</u>	<u>29,564</u>	<u>14,220</u>	<u>(15,344)</u>
TOTAL EXPENDITURES	<u>29,564</u>	<u>29,564</u>	<u>14,220</u>	<u>(15,344)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,519)</u>	<u>(2,519)</u>	<u>(686)</u>	<u>1,833</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	3	3
Transfer in	300	300	150	(150)
Transfer out	(315)	(315)	(157)	158
TOTAL OTHER FINANCE SOURCES (USES)	<u>(15)</u>	<u>(15)</u>	<u>(4)</u>	<u>11</u>
NET CHANGE IN FUND BALANCE	<u>(2,534)</u>	<u>(2,534)</u>	<u>(690)</u>	<u>1,844</u>
FUND BALANCE - January 1	<u>2,534</u>	<u>2,534</u>	<u>3,447</u>	<u>913</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,757</u>	<u>\$ 2,757</u>

SPECIAL REVENUE FUND - TOURISM & CONVENTIONS (1180)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Taxes	\$ 7,026	\$ 7,026	\$ 4,573	\$ (2,453)
Interest and other earnings	-	-	20	20
TOTAL REVENUES	<u>7,026</u>	<u>7,026</u>	<u>4,593</u>	<u>(2,433)</u>
EXPENDITURES				
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,026</u>	<u>7,026</u>	<u>4,593</u>	<u>(2,433)</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	<u>(7,026)</u>	<u>(7,026)</u>	<u>(3,524)</u>	<u>3,502</u>
TOTAL OTHER FINANCE SOURCES (USES)	<u>(7,026)</u>	<u>(7,026)</u>	<u>(3,524)</u>	<u>3,502</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>1,069</u>	<u>1,069</u>
FUND BALANCE - January 1	<u>-</u>	<u>-</u>	<u>3,554</u>	<u>3,554</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,623</u>	<u>\$ 4,623</u>

SPECIAL REVENUE FUND - HR & HS (1185)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Taxes	\$ 10,165	\$ 11,211	\$ 5,675	\$ (5,536)
Intergovernmental revenue	1,797	2,114	670	(1,444)
Charges for goods and services	3	3	82	79
Interest and other earnings	-	-	66	66
Miscellaneous revenues	424	272	40	(232)
TOTAL REVENUES	<u>12,389</u>	<u>13,600</u>	<u>6,533</u>	<u>(7,067)</u>
EXPENDITURES				
Current:				
Public safety	1,605	1,605	434	(1,171)
Economic environment	2,711	2,917	1,143	(1,774)
Mental and physical health	14,036	16,402	4,680	(11,722)
Capital outlay	-	-	850	850
TOTAL EXPENDITURES	<u>18,352</u>	<u>20,924</u>	<u>7,107</u>	<u>(13,817)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,963)</u>	<u>(7,324)</u>	<u>(574)</u>	<u>6,750</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	1,629	1,914	838	(1,076)
Transfer out	-	(32)	(165)	(133)
TOTAL OTHER FINANCE SOURCES (USES)	<u>1,629</u>	<u>1,882</u>	<u>673</u>	<u>(1,209)</u>
NET CHANGE IN FUND BALANCE	<u>(4,334)</u>	<u>(5,442)</u>	<u>99</u>	<u>5,541</u>
FUND BALANCE - January 1	4,334	5,442	8,902	3,460
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,001</u>	<u>\$ 9,001</u>

SPECIAL REVENUE FUND - ECONOMIC DEVELOPMENT (1195)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Intergovernmental revenue	\$ 10,612	\$ 14,226	\$ 3,415	\$ (10,811)
Charges for goods and services	1,969	1,969	1,175	(794)
Interest and other earnings	200	200	44	(156)
TOTAL REVENUES	<u>12,781</u>	<u>16,395</u>	<u>4,634</u>	<u>(11,761)</u>
EXPENDITURES				
Current:				
General government	444	444	40	(404)
Public safety	3,379	3,379	1,038	(2,341)
Transportation	323	323	23	(300)
Economic environment	11,333	16,562	4,819	(11,743)
Mental and physical health	34	34	21	(13)
Culture and recreation	944	1,055	196	(859)
Capital outlay	-	-	948	948
TOTAL EXPENDITURES	<u>16,457</u>	<u>21,797</u>	<u>7,085</u>	<u>(14,712)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,676)</u>	<u>(5,402)</u>	<u>(2,451)</u>	<u>2,951</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	150	746	596
Transfer in	-	103	103	-
Transfer out	(176)	(526)	-	526
TOTAL OTHER FINANCE SOURCES (USES)	<u>(176)</u>	<u>(273)</u>	<u>849</u>	<u>1,122</u>
NET CHANGE IN FUND BALANCE	<u>(3,852)</u>	<u>(5,675)</u>	<u>(1,602)</u>	<u>4,073</u>
FUND BALANCE - January 1	3,852	5,675	11,012	5,337
Prior period adjustment	-	-	(2)	(2)
FUND BALANCE - January 1, Restated	<u>3,852</u>	<u>5,675</u>	<u>11,010</u>	<u>5,335</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,408</u>	<u>\$ 9,408</u>

SPECIAL REVENUE FUND - LIBRARY (1200)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Charges for goods and services	\$ 185	\$ 185	\$ 126	\$ (59)
Interest and other earnings	127	127	50	(77)
Miscellaneous revenues	70	70	35	(35)
TOTAL REVENUES	<u>382</u>	<u>382</u>	<u>211</u>	<u>(171)</u>
EXPENDITURES				
Current:				
Culture and recreation	799	799	183	(616)
Capital outlay	-	-	18	18
TOTAL EXPENDITURES	<u>799</u>	<u>799</u>	<u>201</u>	<u>(598)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(417)</u>	<u>(417)</u>	<u>10</u>	<u>427</u>
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(417)</u>	<u>(417)</u>	<u>10</u>	<u>427</u>
FUND BALANCE - January 1	417	417	6,328	5,911
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,338</u>	<u>\$ 6,338</u>

SPECIAL REVENUE FUND - HUB (1236)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL
 For the Year Ended December 31, 2017
 (amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Charges for goods and services	\$ 1,015	\$ 1,015	\$ 403	\$ (612)
TOTAL REVENUES	<u>1,015</u>	<u>1,015</u>	<u>403</u>	<u>(612)</u>
EXPENDITURES				
Current:				
General government	<u>1,015</u>	<u>1,040</u>	<u>418</u>	<u>(622)</u>
TOTAL EXPENDITURES	<u>1,015</u>	<u>1,040</u>	<u>418</u>	<u>(622)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(25)</u>	<u>(15)</u>	<u>10</u>
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>(25)</u>	<u>(15)</u>	<u>10</u>
FUND BALANCE - January 1	-	25	127	102
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 112</u>	<u>\$ 112</u>

SPECIAL REVENUE FUND - POLICE DEPARTMENT (1267)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Intergovernmental revenue	\$ 1,213	\$ 1,628	\$ 1,143	\$ (485)
Charges for goods and services	500	580	376	(204)
Fines and penalties	557	607	325	(282)
Interest and other earnings	-	-	13	13
Miscellaneous revenues	33	33	50	17
TOTAL REVENUES	<u>2,303</u>	<u>2,848</u>	<u>1,907</u>	<u>(941)</u>
EXPENDITURES				
Current:				
Public safety	2,862	3,422	1,705	(1,717)
TOTAL EXPENDITURES	<u>2,862</u>	<u>3,422</u>	<u>1,705</u>	<u>(1,717)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(559)</u>	<u>(574)</u>	<u>202</u>	<u>776</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	4	4
Transfer in	16	16	23	7
TOTAL OTHER FINANCE SOURCES (USES)	<u>16</u>	<u>16</u>	<u>27</u>	<u>11</u>
NET CHANGE IN FUND BALANCE	<u>(543)</u>	<u>(558)</u>	<u>229</u>	<u>787</u>
FUND BALANCE - January 1	543	558	1,910	1,352
Prior period adjustment	-	-	(42)	(42)
FUND BALANCE - January 1, Restated	<u>543</u>	<u>558</u>	<u>1,868</u>	<u>1,310</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,097</u>	<u>\$ 2,097</u>

SPECIAL REVENUE FUND - CABLE TV (1431)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Licenses and permits	\$ 7,085	\$ 7,085	\$ 3,258	\$ (3,827)
Charges for goods and services	450	450	235	(215)
Interest and other earnings	-	-	33	33
Miscellaneous revenues	72	72	15	(57)
TOTAL REVENUES	<u>7,607</u>	<u>7,607</u>	<u>3,541</u>	<u>(4,066)</u>
EXPENDITURES				
Current:				
General government	7,358	7,433	3,002	(4,431)
Capital outlay	-	-	695	695
TOTAL EXPENDITURES	<u>7,358</u>	<u>7,433</u>	<u>3,697</u>	<u>(3,736)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>249</u>	<u>174</u>	<u>(156)</u>	<u>(330)</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	(305)	(305)	(4)	301
TOTAL OTHER FINANCE SOURCES (USES)	<u>(305)</u>	<u>(305)</u>	<u>(4)</u>	<u>301</u>
NET CHANGE IN FUND BALANCE	<u>(56)</u>	<u>(131)</u>	<u>(160)</u>	<u>(29)</u>
FUND BALANCE - January 1	56	131	3,999	3,868
Prior period adjustment	-	-	628	628
FUND BALANCE - January 1, Restated	<u>56</u>	<u>131</u>	<u>4,627</u>	<u>4,496</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,467</u>	<u>\$ 4,467</u>

SPECIAL REVENUE FUND - CED LEA PROGRAM (1500)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Intergovernmental revenue	\$ 219	\$ 219	\$ 102	\$ (117)
Charges for goods and services	661	686	178	(508)
Fines and penalties	18	18	-	(18)
Interest and other earnings	-	-	3	3
TOTAL REVENUES	<u>898</u>	<u>923</u>	<u>283</u>	<u>(640)</u>
EXPENDITURES				
Current:				
Economic environment	<u>915</u>	<u>940</u>	<u>298</u>	<u>(642)</u>
TOTAL EXPENDITURES	<u>915</u>	<u>940</u>	<u>298</u>	<u>(642)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(17)</u>	<u>(17)</u>	<u>(15)</u>	<u>2</u>
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(17)</u>	<u>(17)</u>	<u>(15)</u>	<u>2</u>
FUND BALANCE - January 1	17	17	267	250
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ 252</u>

SPECIAL REVENUE FUND - TRAFFIC ENFORCEMENT (1650)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Fines and penalties	\$ 5,445	\$ 5,445	\$ 3,414	\$ (2,031)
Interest and other earnings	-	-	3	3
TOTAL REVENUES	<u>5,445</u>	<u>5,445</u>	<u>3,417</u>	<u>(2,028)</u>
EXPENDITURES				
Current:				
Public safety	<u>6,797</u>	<u>6,797</u>	<u>3,387</u>	<u>(3,410)</u>
TOTAL EXPENDITURES	<u>6,797</u>	<u>6,797</u>	<u>3,387</u>	<u>(3,410)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,352)</u>	<u>(1,352)</u>	<u>30</u>	<u>1,382</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>1,352</u>	<u>1,352</u>	-	<u>(1,352)</u>
TOTAL OTHER FINANCE SOURCES (USES)	<u>1,352</u>	<u>1,352</u>	-	<u>(1,352)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>30</u>	<u>30</u>
FUND BALANCE - January 1	-	-	192	192
Prior period adjustment	-	-	(40)	(40)
FUND BALANCE - January 1, Restated	-	-	152	152
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 182</u>	<u>\$ 182</u>

SPECIAL REVENUE FUND - UNCLAIMED PROPERTY (1-6330)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service:				
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - January 1	-	-	-	-
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE FUND - VOTED BONDS (2010)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL
 For the Year Ended December 31, 2017
 (amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Taxes	\$ 5,423	\$ 5,423	\$ 2,701	\$ (2,722)
TOTAL REVENUES	<u>5,423</u>	<u>5,423</u>	<u>2,701</u>	<u>(2,722)</u>
EXPENDITURES				
Debt service:				
Principal payments	4,295	4,295	2,105	(2,190)
Interest and other related costs	<u>1,128</u>	<u>1,128</u>	<u>603</u>	<u>(525)</u>
TOTAL EXPENDITURES	<u>5,423</u>	<u>5,423</u>	<u>2,708</u>	<u>(2,715)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>(7)</u>	<u>(7)</u>
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(7)</u>	<u>(7)</u>
FUND BALANCE - January 1	-	-	1,203	1,203
FUND BALANCE (DEFICIT) - December 31 \$	<u>-</u>	<u>-</u>	<u>1,196</u>	<u>1,196</u>

DEBT SERVICE FUND - NON-VOTED BONDS (2035)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service:				
Principal payments	5,390	5,390	2,725	(2,665)
Interest and other related costs	669	669	602	(67)
TOTAL EXPENDITURES	6,059	6,059	3,327	(2,732)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,059)	(6,059)	(3,327)	2,732
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	267	267
Transfer in	6,059	6,059	3,060	(2,999)
TOTAL OTHER FINANCE SOURCES (USES)	6,059	6,059	3,327	(2,732)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - January 1	-	-	288	288
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ 288	\$ 288

DEBT SERVICE FUND - PUBLIC WORKS TRUST FUND LOANS (2038)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service:				
Principal payments	2,222	2,222	1,111	(1,111)
Interest and other related costs	59	59	34	(25)
TOTAL EXPENDITURES	2,281	2,281	1,145	(1,136)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,281)	(2,281)	(1,145)	1,136
OTHER FINANCING SOURCES (USES)				
Transfer in	2,281	2,281	1,145	(1,136)
TOTAL OTHER FINANCE SOURCES (USES)	2,281	2,281	1,145	(1,136)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - January 1	-	-	-	-
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE FUND - 2001 LTGO REFUNDING BONDS (2039)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service:				
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - January 1	-	-	-	-
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE FUND - 2009 LTGO REFUNDING (SERIES A-F) (2040)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service:				
Principal payments	535	535	250	(285)
Interest and other related costs	2,552	2,552	3,232	680
TOTAL EXPENDITURES	3,087	3,087	3,482	395
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,087)	(3,087)	(3,482)	(395)
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	1,950	1,950
Transfer in	3,087	3,087	1,532	(1,555)
TOTAL OTHER FINANCE SOURCES (USES)	3,087	3,087	3,482	395
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - January 1	-	-	7	7
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ 7	\$ 7

DEBT SERVICE FUND - 2010 LTGO BONDS (SERIES A-F) (2041)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service:				
Principal payments	8,260	8,260	3,338	(4,922)
Interest and other related costs	4,827	4,827	2,361	(2,466)
TOTAL EXPENDITURES	13,087	13,087	5,699	(7,388)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,087)	(13,087)	(5,699)	7,388
OTHER FINANCING SOURCES (USES)				
Transfer in	13,087	13,087	5,699	(7,388)
TOTAL OTHER FINANCE SOURCES (USES)	13,087	13,087	5,699	(7,388)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - January 1	-	-	23	23
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ 23	\$ 23

DEBT SERVICE FUND - 2013 LTGO BONDS (2042)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
 For the Year Ended December 31, 2017
 (amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service:				
Principal payments	3,165	3,165	-	(3,165)
Interest and other related costs	3,626	3,626	-	(3,626)
TOTAL EXPENDITURES	6,791	6,791	-	(6,791)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,791)	(6,791)	-	6,791
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	6,791	6,791	-	(6,791)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - January 1	-	-	-	-
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE FUND - 2017 LTGO BONDS (2043)				
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL				
For the Year Ended December 31, 2017				
(amounts expressed in thousands)				
	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service:				
Principal payments	-	955	-	(955)
Interest and other related costs	-	1,016	236	(780)
TOTAL EXPENDITURES	-	1,971	236	(1,735)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(1,971)	(236)	1,735
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	25,295	288	(25,007)
Transfer in	-	1,683	-	(1,683)
Transfer out	-	(25,007)	-	25,007
TOTAL OTHER FINANCE SOURCES (USES)	-	1,971	288	(1,683)
NET CHANGE IN FUND BALANCE	-	-	52	52
FUND BALANCE - January 1	-	-	-	-
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ 52	\$ 52

DEBT SERVICE FUND - CONSOLIDATED LID BOND REDEMPTION (2-7999)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Fines and penalties	\$ -	\$ -	\$ 1,525	\$ 1,525
Interest and other earnings	-	-	28	28
Miscellaneous revenues	-	-	3,471	3,471
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>5,024</u>	<u>5,024</u>
EXPENDITURES				
Current:				
General government	-	-	1	1
Debt service:				
Principal payments	-	-	4,276	4,276
Interest and other related costs	-	-	1,646	1,646
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>5,923</u>	<u>5,923</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>(899)</u>	<u>(899)</u>
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(899)</u>	<u>(899)</u>
FUND BALANCE - January 1	-	-	4,982	4,982
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,083</u>	<u>\$ 4,083</u>

CAPITAL PROJECT FUND - STREET FUND (3-1060)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Intergovernmental revenue	\$ 13,840	\$ 83,060	\$ 14,137	\$ (68,923)
Charges for goods and services	-	506	706	200
Fines and penalties	-	-	6	6
Interest and other earnings	-	-	22	22
Miscellaneous revenues	-	57	147	90
TOTAL REVENUES	<u>13,840</u>	<u>83,623</u>	<u>15,018</u>	<u>(68,605)</u>
EXPENDITURES				
Current:				
Transportation	20,442	107,146	8,391	(98,755)
Capital outlay	-	-	11,964	11,964
TOTAL EXPENDITURES	<u>20,442</u>	<u>107,146</u>	<u>20,355</u>	<u>(86,791)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,602)</u>	<u>(23,523)</u>	<u>(5,337)</u>	<u>18,186</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	57	660	-	(660)
Transfer in	6,545	21,520	4,276	(17,244)
Transfer out	-	(1,737)	(1,977)	(240)
TOTAL OTHER FINANCE SOURCES (USES)	<u>6,602</u>	<u>20,443</u>	<u>2,299</u>	<u>(18,144)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>(3,080)</u>	<u>(3,038)</u>	<u>42</u>
FUND BALANCE - January 1	-	3,080	6,519	3,439
Prior period adjustment	-	-	312	312
FUND BALANCE - January 1, Restated	<u>-</u>	<u>3,080</u>	<u>6,831</u>	<u>3,751</u>
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,793</u>	<u>\$ 3,793</u>

CAPITAL PROJECT FUND - 1997 BOND ISSUE (3209)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Interest and other earnings	\$ -	\$ -	\$ 1	\$ 1
Miscellaneous revenues	-	-	91	91
TOTAL REVENUES	-	-	92	92
EXPENDITURES				
Debt service:				
Interest and other related costs	-	-	50	50
TOTAL EXPENDITURES	-	-	50	50
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	42	42
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	42	42
FUND BALANCE - January 1	-	-	(42)	(42)
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ -	\$ -

CAPITAL PROJECT FUND - CAPITAL REVENUE (3210)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Taxes	\$ 13,000	\$ 15,000	\$ 9,506	\$ (5,494)
Interest and other earnings	242	200	-	(200)
TOTAL REVENUES	<u>13,242</u>	<u>15,200</u>	<u>9,506</u>	<u>(5,694)</u>
EXPENDITURES				
Current:				
General government	-	114	-	(114)
Transportation	3,630	6,676	4	(6,672)
Culture and recreation	-	-	61	61
TOTAL EXPENDITURES	<u>3,630</u>	<u>6,790</u>	<u>65</u>	<u>(6,725)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,612</u>	<u>8,410</u>	<u>9,441</u>	<u>1,031</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long-term debt	-	25,007	25,007	-
Transfer in	-	28,806	25,210	(3,596)
Transfer out	(15,160)	(62,555)	(11,134)	51,421
TOTAL OTHER FINANCE SOURCES (USES)	<u>(15,160)</u>	<u>(8,742)</u>	<u>39,083</u>	<u>47,825</u>
NET CHANGE IN FUND BALANCE	<u>(5,548)</u>	<u>(332)</u>	<u>48,524</u>	<u>48,856</u>
FUND BALANCE - January 1	5,548	4,532	-	(4,532)
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ 4,200</u>	<u>\$ 48,524</u>	<u>\$ 44,324</u>

CAPITAL PROJECT FUND - CAPITAL PROJECTS (3211)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNium	APPROVED REVISED BUDGET 2017-2018 BIENNium	ACTUAL BIENNium- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Intergovernmental revenue	\$ -	\$ 1,663	\$ 250	\$ (1,413)
Interest and other earnings	-	-	119	119
Miscellaneous revenues	-	111	34	(77)
TOTAL REVENUES	-	1,774	403	(1,371)
EXPENDITURES				
Current:				
General government	306	305	11	(294)
Public safety	915	1,540	81	(1,459)
Transportation	850	1,944	608	(1,336)
Mental and physical health	-	-	11	11
Culture and recreation	2,350	4,575	129	(4,446)
Capital outlay	1,403	43,384	3,482	(39,902)
TOTAL EXPENDITURES	5,824	51,748	4,322	(47,426)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,824)	(49,974)	(3,919)	46,055
OTHER FINANCING SOURCES (USES)				
Transfer in	5,122	49,974	6,783	(43,191)
Transfer out	-	(14,402)	(13,786)	616
TOTAL OTHER FINANCE SOURCES (USES)	5,122	35,572	(7,003)	(42,575)
NET CHANGE IN FUND BALANCE	(702)	(14,402)	(10,922)	3,480
FUND BALANCE - January 1	702	14,402	16,717	2,315
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ 5,795	\$ 5,795

CAPITAL PROJECT FUND - 2002 POLICE FACILITY FUND - CAPITAL PROJECTS (3216)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service:				
Principal payments	-	800	-	(800)
Interest and other related costs	126	126	65	(61)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	126	926	65	(861)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(126)	(926)	(65)	861
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	3,400	3,449	49
Transfer in	126	926	816	(110)
Transfer out	-	(3,400)	-	3,400
TOTAL OTHER FINANCE SOURCES (USES)	126	926	4,265	3,339
NET CHANGE IN FUND BALANCE	-	-	4,200	4,200
FUND BALANCE - January 1	-	-	(4,200)	(4,200)
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ -	\$ -

CAPITAL PROJECT FUND - 2009 LTGO - CAPITAL PROJECTS (3218)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ 31	\$ 31
Interest and other earnings	-	-	11	11
TOTAL REVENUES	-	-	42	42
EXPENDITURES				
Capital outlay	-	-	36	36
TOTAL EXPENDITURES	-	-	36	36
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	6	6
OTHER FINANCING SOURCES (USES)				
Transfer out	-	(850)	(850)	-
TOTAL OTHER FINANCE SOURCES (USES)	-	(850)	(850)	-
NET CHANGE IN FUND BALANCE	-	(850)	(844)	6
FUND BALANCE - January 1	-	850	928	78
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ 84	\$ 84

CAPITAL PROJECT FUND - 2010 LTGO (SERIES B-E) (3220)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
Interest and other earnings	\$ -	\$ -	\$ 24	\$ 24
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>24</u>	<u>24</u>
EXPENDITURES				
Current:				
Transportation	-	308	-	(308)
Culture and recreation	-	175	29	(146)
Capital outlay	-	-	173	173
TOTAL EXPENDITURES	<u>-</u>	<u>483</u>	<u>202</u>	<u>(281)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(483)</u>	<u>(178)</u>	<u>305</u>
OTHER FINANCING SOURCES (USES)				
Transfer out	-	(1,944)	(805)	1,139
TOTAL OTHER FINANCE SOURCES (USES)	<u>-</u>	<u>(1,944)</u>	<u>(805)</u>	<u>1,139</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>(2,427)</u>	<u>(983)</u>	<u>1,444</u>
FUND BALANCE - January 1	-	2,427	2,588	161
Prior period adjustment	-	-	191	191
FUND BALANCE - January 1, Restated	-	2,427	2,779	352
FUND BALANCE (DEFICIT) - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,796</u>	<u>\$ 1,796</u>

CAPITAL PROJECT FUND - LID INTERIM FINANCING (3-7070)
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET TO ACTUAL

For the Year Ended December 31, 2017

(amounts expressed in thousands)

	APPROVED ORIGINAL BUDGET 2017-2018 BIENNIUM	APPROVED REVISED BUDGET 2017-2018 BIENNIUM	ACTUAL BIENNIUM- TO-DATE THRU 12/31/2017	VARIANCE WITH APPROVED REVISED BUDGET OVER (UNDER)
REVENUES				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
TOTAL OTHER FINANCE SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - January 1	-	-	1,247	1,247
Prior period adjustment	-	-	596	596
FUND BALANCE - January 1, Restated	-	-	1,843	1,843
FUND BALANCE (DEFICIT) - December 31	\$ -	\$ -	\$ 1,843	\$ 1,843

Enterprise Funds:

Enterprise Funds are used as a cost center for the City for which in exchange of goods and/or services, a fee is charged. The City of Tacoma has 10 different enterprise funds which include the Performing Arts Fund and the Tacoma Dome Fund.

Permit Services Fund (#4110)

Was created to track the revenues generated from permits and expenditures incurred directly related to the permitting process.

Tacoma Rail Mountain Division Fund (#4120)

Accounts for the operation costs of the rail system.

Parking Operating Fund (#4140)

Accounts for the City's parking facilities.

Convention Center Fund (#4165)

Accounts for activities associated with operating the Convention Center.

Cheney Stadium Fund (#4170)

Accounts for activities associated with operating Cheney Stadium.

Tacoma Dome Fund (#4180)

Accounts for activities associated with operating the Tacoma Dome.

Performing Arts Fund (#4190)

Was created to track costs associated with the Performing Arts Center, Rialto Theater, Broadway Theater District, and Pantages.

Union Station Fund (#4450)

Accounts for the thirty year lease with the Federal Government who uses the Union Station as a Federal Courthouse.

Tacoma Rail Belt Line Division Fund (#4500)

Accounts for costs for the operations of the rail system between Tacoma and the Olympia area.

Low Income Assistance Fund (#4805)

Was created to accept voluntary donations to help low income customers pay utility bills.

COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS

December 31, 2017

(amounts expressed in thousands)

Page 1 of 6

	Permit Services #4110	Tacoma Rail Mountain Div #4120	Parking #4140
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 3,647	\$ 1,135	\$ 2,415
Accounts receivable (net)	73	260	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Inventory	-	-	-
Prepayments	-	51	17
Current restricted assets:			
Cash and cash equivalents:			
Debt services, deposits and replacements	-	-	-
Other special purposes	2,799	-	6,230
Total current assets	<u>6,519</u>	<u>1,446</u>	<u>8,662</u>
Noncurrent assets:			
Notes and contracts receivable	-	-	-
Other noncurrent assets	-	-	-
Capital assets:			
Land	-	1,110	11,176
Property, plant, and equipment	268	26,436	51,526
Less: accumulated depreciation	(121)	(9,684)	(15,170)
Construction work in progress	-	63	66
Total capital assets net of accumulated depreciation	<u>147</u>	<u>17,925</u>	<u>47,598</u>
Total noncurrent assets	<u>147</u>	<u>17,925</u>	<u>47,598</u>
TOTAL ASSETS	<u><u>6,666</u></u>	<u><u>19,371</u></u>	<u><u>56,260</u></u>
DEFERRED OUTFLOW OF RESOURCES			
Unamortized loss on refunding	-	-	-
Deferred outflows related to pensions	1,957	-	307
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>1,957</u>	<u>-</u>	<u>307</u>
TOTAL ASSETS & DEFERRED OUTFLOW OF RESOURCES	<u><u>\$ 8,623</u></u>	<u><u>\$ 19,371</u></u>	<u><u>\$ 56,567</u></u>

COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS

December 31, 2017

(amounts expressed in thousands)

Page 2 of 6

	Permit Services #4110	Tacoma Rail Mountain Div #4120	Parking #4140
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 37	\$ 408	\$ 248
Due to other funds	98	164	8
Due to other governments	4	-	-
Advances from other funds	-	-	-
Interest payable	-	-	26
Deposits payable	125	195	-
Accrued wages	174	-	28
Accrued benefits	-	-	-
Accrued taxes	-	5	59
Revenue bonds - current	-	-	1,589
Unearned revenue	-	-	-
Other	-	-	-
Total current liabilities	<u>438</u>	<u>772</u>	<u>1,958</u>
Noncurrent liabilities:			
Revenue bonds payable (net)	-	-	10,137
Compensated absences	417	-	80
Notes, contracts & leases payable - noncurrent	-	-	-
Net OPEB obligation	-	-	-
Net pension liability	1,869	-	293
Other - noncurrent liabilities	-	-	-
Total noncurrent liabilities	<u>2,286</u>	<u>-</u>	<u>10,510</u>
TOTAL LIABILITIES	<u><u>2,724</u></u>	<u><u>772</u></u>	<u><u>12,468</u></u>
DEFERRED INFLOW OF RESOURCES			
Deferred inflows related to pensions	<u>403</u>	<u>-</u>	<u>63</u>
TOTAL DEFERRED INFLOW OF RESOURCES	<u><u>403</u></u>	<u><u>-</u></u>	<u><u>63</u></u>
NET POSITION			
Net investment in capital assets	147	17,925	35,872
Restricted:	-	-	-
Restricted for capital purchases	-	-	6,230
Restricted for debt	-	-	-
Restricted for culture and recreation	-	-	-
Restricted for environmental services and programs	2,467	-	-
Restricted for inspections	299	-	-
Unrestricted	<u>2,583</u>	<u>674</u>	<u>1,934</u>
TOTAL NET POSITION	<u><u>\$ 5,496</u></u>	<u><u>\$ 18,599</u></u>	<u><u>\$ 44,036</u></u>

COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS

December 31, 2017

(amounts expressed in thousands)

Page 3 of 6

	Convention Center #4165	Cheney Stadium #4170	Tacoma Dome #4180	Performing Arts #4190
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 1,194	\$ 112	\$ 2,043	\$ 446
Accounts receivable (net)	308	-	44	-
Due from other funds	-	8	-	348
Due from other governments	300	-	-	-
Inventory	-	-	-	-
Prepayments	51	18	40	19
Current restricted assets:				
Cash and cash equivalents:	-	-	-	-
Debt services, deposits and replacements	660	41	-	-
Other special purposes	-	37	4,405	19
Total current assets	<u>2,513</u>	<u>216</u>	<u>6,532</u>	<u>832</u>
Noncurrent assets:				
Notes and contracts receivable	-	-	-	-
Other noncurrent assets	110	-	-	-
Capital assets:				
Land	15,086	224	6,161	2,087
Property, plant, and equipment	69,235	39,869	48,071	23,964
Less: accumulated depreciation	(25,883)	(11,660)	(31,771)	(8,387)
Construction work in progress	-	-	41	501
Total capital assets net of accumulated depreciation	<u>58,438</u>	<u>28,433</u>	<u>22,502</u>	<u>18,165</u>
Total noncurrent assets	<u>58,548</u>	<u>28,433</u>	<u>22,502</u>	<u>18,165</u>
TOTAL ASSETS	<u><u>61,061</u></u>	<u><u>28,649</u></u>	<u><u>29,034</u></u>	<u><u>18,997</u></u>
DEFERRED OUTFLOW OF RESOURCES				
Unamortized loss on refunding	2,932	-	-	-
Deferred outflows related to pensions	463	-	750	-
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>3,395</u>	<u>-</u>	<u>750</u>	<u>-</u>
TOTAL ASSETS & DEFERRED OUTFLOW OF RESOURCES	<u><u>\$ 64,456</u></u>	<u><u>\$ 28,649</u></u>	<u><u>\$ 29,784</u></u>	<u><u>\$ 18,997</u></u>

COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS

December 31, 2017

(amounts expressed in thousands)

Page 4 of 6

	Convention Center #4165	Cheney Stadium #4170	Tacoma Dome #4180	Performing Arts #4190
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 193	\$ -	\$ 82	\$ 349
Due to other funds	3	-	3	-
Due to other governments	-	-	-	-
Advances from other funds	-	-	432	-
Interest payable	214	-	-	-
Deposits payable	509	-	4,498	-
Accrued wages	33	-	60	-
Accrued benefits	-	-	-	-
Accrued taxes	6	-	6	-
Revenue bonds - current	4,216	-	-	-
Unearned revenue	-	-	31	-
Other	3	-	-	-
Total current liabilities	<u>5,177</u>	<u>-</u>	<u>5,112</u>	<u>349</u>
Noncurrent liabilities:				
Revenue bonds payable (net)	63,165	-	-	-
Compensated absences	94	-	223	-
Notes, contracts & leases payable - noncurrent	-	-	-	-
Net OPEB obligation	-	-	-	-
Net pension liability	442	-	716	-
Other - noncurrent liabilities	-	-	-	-
Total noncurrent liabilities	<u>63,701</u>	<u>-</u>	<u>939</u>	<u>-</u>
TOTAL LIABILITIES	<u><u>68,878</u></u>	<u><u>-</u></u>	<u><u>6,051</u></u>	<u><u>349</u></u>
DEFERRED INFLOW OF RESOURCES				
Deferred inflows related to pensions	95	-	154	-
TOTAL DEFERRED INFLOW OF RESOURCES	<u><u>95</u></u>	<u><u>-</u></u>	<u><u>154</u></u>	<u><u>-</u></u>
NET POSITION				
Net investment in capital assets	(6,102)	28,433	22,502	18,165
Restricted:				
Restricted for capital purchases	536	37	-	-
Restricted for debt	660	41	-	-
Restricted for culture and recreation	-	-	4,405	-
Restricted for environmental services and programs	-	-	-	-
Restricted for inspections	-	-	-	-
Unrestricted	389	138	(3,328)	483
TOTAL NET POSITION	<u><u>\$ (4,517)</u></u>	<u><u>\$ 28,649</u></u>	<u><u>\$ 23,579</u></u>	<u><u>\$ 18,648</u></u>

COMBINING STATEMENT OF NET POSITION

NON-MAJOR ENTERPRISE FUNDS

December 31, 2017

(amounts expressed in thousands)

Page 5 of 6

	Union Station #4450	Tacoma Rail Belt Line Div #4500	Low Income Assistance #4805	Non-Major Enterprise Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ -	\$ 8,729	\$ 1,873	\$ 21,594
Accounts receivable (net)	4,051	3,222	-	7,958
Due from other funds	-	158	-	514
Due from other governments	-	-	-	300
Inventory	-	1,167	-	1,167
Prepayments	-	688	-	884
Current restricted assets:				
Cash and cash equivalents:				
Debt services, deposits and replacements	1,993	-	-	2,694
Other special purposes	-	-	-	13,490
Total current assets	6,044	13,964	1,873	48,601
Noncurrent assets:				
Notes and contracts receivable	15,430	-	-	15,430
Other noncurrent assets	-	-	-	110
Capital assets:				
Land	-	160	-	36,004
Property, plant, and equipment	-	46,425	-	305,794
Less: accumulated depreciation	-	(20,058)	-	(122,734)
Construction work in progress	-	179	-	850
Total capital assets net of accumulated depreciation	-	26,706	-	219,914
Total noncurrent assets	15,430	26,706	-	235,454
TOTAL ASSETS	21,474	40,670	1,873	284,055
DEFERRED OUTFLOW OF RESOURCES				
Unamortized loss on refunding	-	-	-	2,932
Deferred outflows related to pensions	-	-	-	3,477
TOTAL DEFERRED OUTFLOW OF RESOURCES	-	-	-	6,409
TOTAL ASSETS & DEFERRED OUTFLOW OF RESOURCES	\$ 21,474	\$ 40,670	\$ 1,873	\$ 290,464

COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS

December 31, 2017

(amounts expressed in thousands)

Page 6 of 6

	Union Station #4450	Tacoma Rail Belt Line Div #4500	Low Income Assistance #4805	Non-Major Enterprise Funds
LIABILITIES				
Current liabilities:				
Accounts payable	\$ -	\$ 754	\$ -	\$ 2,071
Due to other funds	-	61	-	337
Due to other governments	-	-	-	4
Advances from other funds	-	-	-	432
Interest payable	394	-	-	634
Deposits payable	-	-	-	5,327
Accrued wages	-	316	-	611
Accrued benefits	-	12	-	12
Accrued taxes	-	278	-	354
Revenue bonds - current	2,760	-	-	8,565
Unearned revenue	1,214	-	-	1,245
Other	-	-	1,873	1,876
Total current liabilities	4,368	1,421	1,873	21,468
Noncurrent liabilities:				
Revenue bonds payable (net)	11,875	-	-	85,177
Compensated absences	-	1,012	-	1,826
Notes, contracts & leases payable - noncurrent	-	6,043	-	6,043
Net OPEB obligation	-	1,626	-	1,626
Net pension liability	-	-	-	3,320
Other - noncurrent liabilities	4,304	2,401	-	6,705
Total noncurrent liabilities	16,179	11,082	-	104,697
TOTAL LIABILITIES	20,547	12,503	1,873	126,165
DEFERRED INFLOW OF RESOURCES				
Deferred inflows related to pensions	-	-	-	715
TOTAL DEFERRED INFLOW OF RESOURCES	-	-	-	715
NET POSITION				
Net investment in capital assets	-	20,662	-	137,604
Restricted:				
Restricted for capital purchases	-	-	-	6,803
Restricted for debt	1,993	-	-	2,694
Restricted for culture and recreation	-	-	-	4,405
Restricted for environmental services and programs	-	-	-	2,467
Restricted for inspections	-	-	-	299
Unrestricted	(1,066)	7,505	-	9,312
TOTAL NET POSITION	\$ 927	\$ 28,167	\$ -	\$ 163,584

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 1 of 3

	Permit Services #4110	Tacoma Rail Mountain Div #4120	Parking #4140
OPERATING REVENUES			
Charges for goods and services	\$ 11,498	\$ 1,100	\$ 7,815
TOTAL OPERATING REVENUES	<u>11,498</u>	<u>1,100</u>	<u>7,815</u>
OPERATING EXPENSES			
Salary and wages	4,624	438	924
Personnel benefits	2,383	297	528
Supplies	66	81	186
Services	2,143	1,518	2,184
Taxes	-	22	83
Depreciation expense	19	824	1,349
TOTAL OPERATING EXPENSES	<u>9,235</u>	<u>3,180</u>	<u>5,254</u>
OPERATING INCOME (LOSS)	<u>2,263</u>	<u>(2,080)</u>	<u>2,561</u>
NON-OPERATING REVENUES (EXPENSES)			
Taxes	-	-	-
Interest and other earnings	48	14	71
Interest and other related costs	-	-	(372)
Unrealized net gain/loss in FMV of investments	(29)	4	(48)
Other non operating revenues (expenses)	1	389	74
Gain(loss) on disposition of property	-	-	4,707
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>20</u>	<u>407</u>	<u>4,432</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>2,283</u>	<u>(1,673)</u>	<u>6,993</u>
Capital contributions - federal/state/local	-	-	-
Capital contributions - private	-	-	-
Transfer in	673	200	-
Transfer out	(350)	-	(1,205)
TOTAL CONTRIBUTIONS AND TRANSFERS	<u>323</u>	<u>200</u>	<u>(1,205)</u>
CHANGE IN NET POSITION	<u>2,606</u>	<u>(1,473)</u>	<u>5,788</u>
NET POSITION			
NET POSITION - January 1	2,890	20,072	38,248
NET POSITION - December 31	<u>\$ 5,496</u>	<u>\$ 18,599</u>	<u>\$ 44,036</u>

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 2 of 3

	Convention Center #4165	Cheney Stadium #4170	Tacoma Dome #4180	Performing Arts #4190
OPERATING REVENUES				
Charges for goods and services	\$ 2,817	\$ 689	\$ 9,102	\$ -
TOTAL OPERATING REVENUES	<u>2,817</u>	<u>689</u>	<u>9,102</u>	<u>-</u>
OPERATING EXPENSES				
Salary and wages	1,243	-	2,218	-
Personnel benefits	651	-	1,034	-
Supplies	330	166	447	46
Services	2,813	67	5,551	959
Taxes	66	64	122	-
Depreciation expense	1,927	1,538	538	732
TOTAL OPERATING EXPENSES	<u>7,030</u>	<u>1,835</u>	<u>9,910</u>	<u>1,737</u>
OPERATING INCOME (LOSS)	<u>(4,213)</u>	<u>(1,146)</u>	<u>(808)</u>	<u>(1,737)</u>
NON-OPERATING REVENUES (EXPENSES)				
Taxes	13	222	1,467	-
Interest and other earnings	27	2	87	4
Interest and other related costs	(2,722)	(1)	(8)	-
Unrealized net gain/loss in FMV of investments	(7)	(2)	(19)	(1)
Other non operating revenues (expenses)	3,643	-	19	-
Gain(loss) on disposition of property	-	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>954</u>	<u>221</u>	<u>1,546</u>	<u>3</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(3,259)</u>	<u>(925)</u>	<u>738</u>	<u>(1,734)</u>
Capital contributions - federal/state/local	-	-	-	657
Capital contributions - private	-	-	-	-
Transfer in	5,169	820	-	1,496
Transfer out	-	(1,320)	-	-
TOTAL CONTRIBUTIONS AND TRANSFERS	<u>5,169</u>	<u>(500)</u>	<u>-</u>	<u>2,153</u>
CHANGE IN NET POSITION	<u>1,910</u>	<u>(1,425)</u>	<u>738</u>	<u>419</u>
NET POSITION				
NET POSITION - January 1	<u>(6,427)</u>	<u>30,074</u>	<u>22,841</u>	<u>18,229</u>
NET POSITION - December 31	<u>\$ (4,517)</u>	<u>\$ 28,649</u>	<u>\$ 23,579</u>	<u>\$ 18,648</u>

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 3 of 3

	Union Station #4450	Tacoma Rail Belt Line Div #4500	Low Income Assistance #4805	Non-Major Enterprise Funds
OPERATING REVENUES				
Charges for goods and services	\$ -	\$ 30,717	\$ -	\$ 63,738
TOTAL OPERATING REVENUES	<u>-</u>	<u>30,717</u>	<u>-</u>	<u>63,738</u>
OPERATING EXPENSES				
Salary and wages	-	10,604	-	20,051
Personnel benefits	-	5,093	-	9,986
Supplies	-	1,216	-	2,538
Services	5	10,540	-	25,780
Taxes	-	432	-	789
Depreciation expense	-	1,644	-	8,571
TOTAL OPERATING EXPENSES	<u>5</u>	<u>29,529</u>	<u>-</u>	<u>67,715</u>
OPERATING INCOME (LOSS)	<u>(5)</u>	<u>1,188</u>	<u>-</u>	<u>(3,977)</u>
NON-OPERATING REVENUES (EXPENSES)				
Taxes	-	-	-	1,702
Interest and other earnings	1	96	-	350
Interest and other related costs	(1,459)	-	-	(4,562)
Unrealized net gain/loss in FMV of investments	-	(28)	-	(130)
Other non operating revenues (expenses)	1,459	1,040	-	6,625
Gain(loss) on disposition of property	-	(650)	-	4,057
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>1</u>	<u>458</u>	<u>-</u>	<u>8,042</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(4)</u>	<u>1,646</u>	<u>-</u>	<u>4,065</u>
Capital contributions - federal/state/local	-	-	-	657
Capital contributions - private	-	36	-	36
Transfer in	-	-	-	8,358
Transfer out	-	(2,549)	-	(5,424)
TOTAL CONTRIBUTIONS AND TRANSFERS	<u>-</u>	<u>(2,513)</u>	<u>-</u>	<u>3,627</u>
CHANGE IN NET POSITION	<u>(4)</u>	<u>(867)</u>	<u>-</u>	<u>7,692</u>
NET POSITION				
NET POSITION - January 1	<u>931</u>	<u>29,034</u>	<u>-</u>	<u>155,892</u>
NET POSITION - December 31	<u>\$ 927</u>	<u>\$ 28,167</u>	<u>\$ -</u>	<u>\$ 163,584</u>

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COMBINING STATEMENT OF CASH FLOWS

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 1 of 8

	Permit Services #4110	Tacoma Rail Mountain Div #4120	Parking #4140
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and users	\$ 11,485	\$ 1,155	\$ 7,815
Receipts from interfund services provided	5	-	-
Payments to suppliers	(425)	(1,312)	(2,018)
Payments to employees	(7,016)	(735)	(1,417)
Payments for taxes	(3)	(106)	(122)
Payments for interfund services used	(1,289)	(18)	(498)
Other operating or non-operating revenues (expenses)	1	390	74
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	2,758	(626)	3,834
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers from other funds	673	200	-
Transfers (to) other funds	(350)	-	-
Advances (to) other funds	-	-	-
Grants received	-	-	-
Contributions and Donations	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	323	200	-
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:			
Transfers from other funds	-	-	-
Transfers (to) funds	-	-	(1,205)
Acquisition and construction of capital assets	-	(63)	(500)
Proceeds from the sale of capital assets	-	-	5,931
Principal paid on capital debt	-	-	(1,549)
Interest and issuance costs paid on capital debt	-	-	(379)
Premium from capital debt	-	-	-
Contributions and donations	-	-	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	-	(63)	2,298
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest and dividends received	49	15	71
Investment long-term	(29)	3	(48)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	20	18	23
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	3,101	(471)	6,155
CASH & CASH EQUIVALENTS, JANUARY 1	3,345	1,606	2,490
CASH, RESTRICTED CASH & CASH EQUIVALENTS, DECEMBER 31	\$ 6,446	\$ 1,135	\$ 8,645

COMBINING STATEMENT OF CASH FLOWS

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 2 of 8

	Permit Services #4110	Tacoma Rail Mountain Div #4120	Parking #4140
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 2,263	\$ (2,080)	\$ 2,561
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	19	824	1,349
(increase) decrease in accounts receivable	(13)	54	-
(Increase) decrease in due from other funds	5	-	-
(Increase) decrease in inventories	-	-	-
(Increase) decrease in prepaid items	100	(50)	21
(Increase) decrease in other current assets	(48)	-	20
Increase (decrease) in deposits payable	-	-	-
Increase (decrease) in accounts payable	23	96	(255)
Increase (decrease) in accrued wages payable	36	-	2
Increase (decrease) in compensated absences	(45)	-	33
Increase (decrease) in intergovernmental payables	2	-	-
Increase (decrease) in due to other funds	(92)	140	(26)
Increase (decrease) in unearned revenues	-	-	-
Increase (decrease) in other current liabilities	-	-	-
Increase (decrease) in notes, contracts, and leases payable	-	-	-
Increase (decrease) in other long-term liabilities	508	-	55
Prior period adjustments	-	-	-
Miscellaneous non-operating revenues (expenditures)	-	390	74
Total adjustments	495	1,454	1,273
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 2,758	\$ (626)	\$ 3,834
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES			
Contributions of capital assets	\$ -	\$ -	\$ -

COMBINING STATEMENT OF CASH FLOWS

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 3 of 8

	Convention Center #4165	Cheney Stadium #4170	Tacoma Dome #4180	Performing Arts #4190
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	\$ 2,774	\$ 689	\$ 9,157	\$ -
Receipts from interfund services provided	1	-	-	-
Payments to suppliers	(2,776)	(242)	(7,672)	(563)
Payments to employees	(1,879)	-	(3,236)	-
Payments for taxes	(65)	(64)	(121)	-
Payments for interfund services used	(599)	(36)	(581)	(448)
Other operating or non-operating revenues (expenses)	63	223	1,486	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(2,481)	570	(967)	(1,011)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	-	820	-	1,495
Transfers (to) other funds	-	-	-	-
Advances (to) other funds	-	-	(431)	-
Grants received	2,270	-	-	-
Contributions and Donations	-	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	2,270	820	(431)	1,495
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	5,168	-	-	-
Transfers (to) funds	-	(1,320)	-	-
Acquisition and construction of capital assets	-	-	(34)	(1,205)
Proceeds from the sale of capital assets	-	-	-	-
Principal paid on capital debt	(3,491)	-	-	-
Interest and issuance costs paid on capital debt	(2,703)	(2)	(8)	-
Premium from capital debt	-	-	-	-
Contributions and donations	1,324	-	-	657
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	298	(1,322)	(42)	(548)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and dividends received	27	2	88	5
Investment long-term	(7)	(2)	(20)	(1)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	20	-	68	4
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	107	68	(1,372)	(60)
CASH & CASH EQUIVALENTS, JANUARY 1	1,747	122	7,820	525
CASH, RESTRICTED CASH & CASH EQUIVALENTS, DECEMBER 31	1,854	190	6,448	465

COMBINING STATEMENT OF CASH FLOWS

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	Convention Center #4165	Cheney Stadium #4170	Tacoma Dome #4180	Performing Arts #4190
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ (4,213)	\$ (1,146)	\$ (808)	\$ (1,737)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	1,927	1,538	538	732
(increase) decrease in accounts receivable	(42)	-	56	-
(Increase) decrease in intergovernmental receivables	(300)	-	-	-
(Increase) decrease in due from other funds	1	(8)	-	(348)
(Increase) decrease in inventories	-	-	-	-
(Increase) decrease in prepaid items	1	-	1	-
(Increase) decrease in other current assets	(13)	-	(16)	-
Increase (decrease) in deposits payable	73	-	(2,153)	-
Increase (decrease) in accounts payable	(40)	(34)	(218)	349
Increase (decrease) in accrued wages payable	3	-	4	-
Increase (decrease) in compensated absences	13	-	12	-
Increase (decrease) in due to other funds	(76)	(3)	(58)	(7)
Increase (decrease) in unearned revenues	-	-	(2)	-
Increase (decrease) in other current liabilities	1	-	-	-
Increase (decrease) in notes, contracts, and leases payable	-	-	-	-
Increase (decrease) in other long-term liabilities	121	-	191	-
Prior period adjustments	-	-	-	-
Miscellaneous non-operating revenues (expenditures)	63	223	1,486	-
Total adjustments	1,732	1,716	(159)	726
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (2,481)	\$ 570	\$ (967)	\$ (1,011)
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Contributions of capital assets	\$ -	\$ -	\$ -	\$ -

COMBINING STATEMENT OF CASH FLOWS

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 5 of 8

	Union Station #4450	Tacoma Rail Belt Line Div #4500	Assistance #4805
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and users	\$ -	\$ 30,469	\$ -
Receipts from interfund services provided	-	-	-
Payments to suppliers	(1,531)	(11,135)	(145)
Payments to employees	-	(15,866)	-
Payments for taxes	-	(432)	-
Payments for interfund services used	-	-	-
Other operating or non-operating revenues (expenses)	1,459	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(72)	3,036	(145)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers from other funds	-	-	-
Transfers (to) other funds	-	(2,549)	-
Advances (to) other funds	-	-	-
Grants received	-	-	-
Contributions and Donations	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	-	(2,549)	-
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:			
Transfers from other funds	-	-	-
Acquisition and construction of capital assets	-	(134)	-
Proceeds from capital debt	4,051	715	-
Proceeds from the sale of capital assets	-	-	-
Principal paid on capital debt	(2,520)	(884)	-
Interest and issuance costs paid on capital debt	(1,459)	(1)	-
Premium from capital debt	-	-	-
Contributions and donations	-	36	-
Proceeds from other non-operating revenues	-	390	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	72	122	-
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest and dividends received	1	97	-
Investment long-term	-	(29)	-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	1	68	-
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	1	677	(145)
CASH & CASH EQUIVALENTS, JANUARY 1	1,992	8,052	2,018
CASH, RESTRICTED CASH & CASH EQUIVALENTS, DECEMBER 31	\$ 1,993	\$ 8,729	\$ 1,873

COMBINING STATEMENT OF CASH FLOWS

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 6 of 8

	Union Station #4450	Tacoma Rail Belt Line Div #4500	Assistance #4805
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (5)	\$ 1,188	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	1,644	-
(increase) decrease in accounts receivable	-	(89)	-
(Increase) decrease in due from other funds	-	(148)	-
(Increase) decrease in inventories	-	(142)	-
(Increase) decrease in prepaid items	-	1,119	-
(Increase) decrease in other current assets	-	-	-
Increase (decrease) in deposits payable	-	(11)	-
Increase (decrease) in accounts payable	(68)	(132)	-
Increase (decrease) in accrued wages payable	-	36	-
Increase (decrease) in compensated absences	-	8	-
Increase (decrease) in due to other funds	-	(200)	-
Increase (decrease) in unearned revenues	(244)	-	-
Increase (decrease) in other current liabilities	-	-	(145)
Increase (decrease) in notes, contracts, and leases payable	-	-	-
Increase (decrease) in other long-term liabilities	(1,214)	(237)	-
Prior period adjustments	-	-	-
Miscellaneous non-operating revenues (expenditures)	1,459	-	-
Total adjustments	(67)	1,848	(145)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (72)	\$ 3,036	\$ (145)
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES			
Contributions of capital assets	\$ -	\$ -	\$ -

COMBINING STATEMENT OF CASH FLOWS

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 7 of 8

	Non-Major Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers and users	\$ 63,544
Receipts from interfund services provided	6
Payments to suppliers	(27,819)
Payments to employees	(30,149)
Payments for taxes	(913)
Payments for interfund services used	(3,469)
Other operating or non-operating revenues (expenses)	3,696
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>4,896</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers from other funds	3,188
Transfers (to) other funds	(2,899)
Advances (to) other funds	(431)
Grants received	2,270
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>2,128</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:	
Transfers from other funds	5,168
Transfers (to) funds	(2,525)
Acquisition and construction of capital assets	(1,936)
Proceeds from capital debt	4,766
Proceeds from the sale of capital assets	5,931
Principal paid on capital debt	(8,444)
Interest and issuance costs paid on capital debt	(4,552)
Contributions and donations	2,017
Proceeds from other non-operating revenue	390
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	<u>815</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest and dividends received	355
Investment long-term	(133)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>222</u>
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	8,061
CASH & CASH EQUIVALENTS, JANUARY 1	29,717
CASH, RESTRICTED CASH & CASH EQUIVALENTS, DECEMBER 31	<u>\$ 37,778</u>

COMBINING STATEMENT OF CASH FLOWS

NON-MAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 8 of 8

	Non-Major Enterprise Funds
<hr/>	
RECONCILIATION OF OPERATING INCOME	
(LOSS) TO NET CASH PROVIDED (USED)	
BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (3,977)
Adjustments to reconcile operating income	
(loss) to net cash provided (used)	
by operating activities:	
Depreciation expense	8,571
(increase) decrease in accounts receivable	(34)
(Increase) decrease in intergovernmental receivables	(300)
(Increase) decrease in due from other funds	(498)
(Increase) decrease in inventories	(142)
(Increase) decrease in prepaid items	1,192
(Increase) decrease in other current assets	(57)
Increase (decrease) in deposits payable	(2,091)
Increase (decrease) in accounts payable	(279)
Increase (decrease) in accrued wages payable	81
Increase (decrease) in compensated absences	21
Increase (decrease) in intergovernmental payables	2
Increase (decrease) in due to other funds	(322)
Increase (decrease) in unearned revenues	(246)
Increase (decrease) in other current liabilities	(144)
Increase (decrease) in other long-term liabilities	(576)
Miscellaneous non-operating revenues (expenditures)	3,695
Total adjustments	8,873
NET CASH PROVIDED (USED) BY	
OPERATING ACTIVITIES	\$ 4,896
<hr/>	
NONCASH INVESTING, CAPITAL, AND	
FINANCING ACTIVITIES	
Contributions of capital assets	\$ -

Internal Service Funds:

Internal Service funds are used to report the financing of goods and/or services administered from one department/agency to another department/agency. These transactions follow a cost reimbursement basis and include funds such as the Worker's Compensation Fund, Health Benefits Trust Fund, as well as 14 other funds.

Finance Department Fund (#5007)

Accounts for the operation of the Finance Division.

Budget and Research Fund (#5016)

Accounts for the operations of the Budget Division.

BSIP Project Fund (#5027)

Accounts for the Business Systems Improvement Project.

Graphic Services Fund (#5042)

Accounts for the general government leased copiers.

TPU Fleet Services Fund (#5050)

Accounts for costs of maintaining and replacing City vehicles for business type activities.

Tacoma Training and Employment Program (TTEP) Fund (#5086)

Accounts for program costs to assist residents of the City ages 18-24 gain the necessary work ethics for sustainable employment.

Public Works Equipment Rental Fund (#5400)

Accounts for costs of maintaining and replacing City vehicles for General Government activities.

Asphalt Plant Fund (#5453)

Accounts for the manufacturing of asphalt sold to other funds within the City of Tacoma.

Communications Equipment-Replacement Reserves Fund (#5540)

Accounts for radio communication equipment

Third Party Liability Claims Fund (#5550)

Was created to track costs related to our self-insurance program.

Unemployment Compensation Fund (#5560)

Accounts for the City's self-insurance unemployment compensation costs.

Worker's Compensation Fund (#5570)

Accounts for the City's self-insurance worker's compensation costs.

Facilities Fund (#5700)

Accounts for maintenance and operation cost associated with all City of Tacoma buildings.

General Government Internal Service Fund (#5800)

Internal services for all City departments.

Health Benefits Trust Fund (#(5)-64xx)

Provides accounting for self-insurance to all City's cost for healthcare.

Self-Insurance Claims Fund (#(5)-4800)

Provides accounting for self-insurance to business-type activities of the City of Tacoma departments including provisions for losses on property, liability, workers compensation, unemployment compensation.

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COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017
(amounts expressed in thousands)
Page 1 of 10

	Finance #5007	BSIP Project #5027
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1	\$ 143
Accounts receivable (net)	21	-
Due from other funds	-	-
Due from other governments	-	-
Inventory	-	-
Prepayments	-	-
Total current assets	<u>22</u>	<u>143</u>
Noncurrent assets:		
Capital assets:		
Land	-	-
Property, plant, and equipment	-	-
Less: accumulated depreciation	-	-
Construction work in progress	-	-
Total capital assets net of accumulated depreciation	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>22</u>	<u>143</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflows related to pensions	-	-
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>-</u>	<u>-</u>
TOTAL ASSETS & DEFERRED OUTFLOW OF RESOURCES	<u>\$ 22</u>	<u>\$ 143</u>

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017
(amounts expressed in thousands)
Page 2 of 10

	Finance #5007	BSIP Project #5027
	<u> </u>	<u> </u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
Accrued wages	-	-
Accrued benefits	-	-
Accrued taxes	-	-
Unearned revenue	-	-
Other	-	-
Total current liabilities	<u>-</u>	<u>-</u>
Noncurrent liabilities:		
Compensated absences	-	-
Net pension liability	-	-
Other - noncurrent liabilities	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES		
Deferred inflows related to pensions	-	-
TOTAL DEFERRED INFLOW OF RESOURCES	<u>-</u>	<u>-</u>
TOTAL LIABILITIES & DEFERRED INFLOW OF RESOURCES	<u>-</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	-	-
Restricted:		
Restricted for capital purchases	-	-
Restricted for self-insurance	-	-
Unrestricted	22	143
TOTAL NET POSITION	<u>\$ 22</u>	<u>\$ 143</u>

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017
(amounts expressed in thousands)
Page 3 of 10

	Graphic Services #5042	TPU Fleet Services #5050	Tacoma Training & Emp #5086	Equipment Rental #5400
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 104	\$ 18,653	\$ 139	\$ 7,625
Accounts receivable (net)	-	99	-	5
Due from other funds	-	5	64	36
Due from other governments	-	-	-	-
Inventory	-	310	-	522
Prepayments	-	-	-	23
Total current assets	104	19,067	203	8,211
Noncurrent assets:				
Capital assets:				
Land	-	-	-	-
Property, plant, and equipment	-	62,495	-	54,786
Less: accumulated depreciation	-	(37,242)	-	(36,877)
Construction work in progress	-	728	-	3,101
Total capital assets net of accumulated depreciation	-	25,981	-	21,010
Total noncurrent assets	-	25,981	-	21,010
TOTAL ASSETS	104	45,048	203	29,221
DEFERRED OUTFLOW OF RESOURCES				
Deferred outflows related to pensions	-	916	-	1,175
TOTAL DEFERRED OUTFLOW OF RESOURCES	-	916	-	1,175
TOTAL ASSETS & DEFERRED OUTFLOW OF RESOURCES	\$ 104	\$ 45,964	\$ 203	\$ 30,396

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017
(amounts expressed in thousands)
Page 4 of 10

	Graphic Services #5042	TPU Fleet Services #5050	Tacoma Training & Emp #5086	Equipment Rental #5400
LIABILITIES				
Current liabilities:				
Accounts payable	\$ -	\$ 543	\$ 63	\$ 198
Due to other funds	2	13	-	11
Accrued wages	-	69	-	90
Accrued benefits	-	-	-	-
Accrued taxes	-	-	-	2
Unearned revenue	-	-	-	-
Other				
Total current liabilities	2	625	63	301
Noncurrent liabilities:				
Compensated absences	-	210	-	236
Net pension liability	-	874	-	1,122
Other - noncurrent liabilities	-	-	-	-
Total noncurrent liabilities	-	1,084	-	1,358
TOTAL LIABILITIES	2	1,709	63	1,659
DEFERRED INFLOW OF RESOURCES				
Deferred inflows related to pensions	-	188	-	242
TOTAL DEFERRED INFLOW OF RESOURCES	-	188	-	242
TOTAL LIABILITIES & DEFERRED INFLOW OF RESOURCES	2	1,897	63	1,901
NET POSITION				
Net investment in capital assets	-	25,981	-	21,010
Restricted:				
Restricted for capital purchases	-	26,276	-	-
Restricted for self-insurance	-	-	-	-
Unrestricted	102	(8,190)	140	7,485
TOTAL NET POSITION	\$ 102	\$ 44,067	\$ 140	\$ 28,495

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017
(amounts expressed in thousands)
Page 5 of 10

	Asphalt Plant #5453	Communications Equipment #5540	Third Party Liability Claims #5550	Unemployment Compensation #5560
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 431	\$ 5,382	\$ 4,464	\$ 606
Accounts receivable (net)	-	111	-	-
Due from other funds	9	-	294	-
Due from other governments	-	-	-	-
Inventory	372	-	-	-
Prepayments	-	63	-	-
Total current assets	<u>812</u>	<u>5,556</u>	<u>4,758</u>	<u>606</u>
Noncurrent assets:				
Capital assets:				
Land	11	-	-	-
Property, plant, and equipment	258	5,730	-	-
Less: accumulated depreciation	(258)	(3,189)	-	-
Construction work in progress	-	-	-	-
Total capital assets net of accumulated depreciation	<u>11</u>	<u>2,541</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>11</u>	<u>2,541</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>823</u>	<u>8,097</u>	<u>4,758</u>	<u>606</u>
DEFERRED OUTFLOW OF RESOURCES				
Deferred outflows related to pensions	58	217	13	-
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>58</u>	<u>217</u>	<u>13</u>	<u>-</u>
TOTAL ASSETS & DEFERRED OUTFLOW OF RESOURCES	<u>\$ 881</u>	<u>\$ 8,314</u>	<u>\$ 4,771</u>	<u>\$ 606</u>

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017
(amounts expressed in thousands)
Page 6 of 10

	Asphalt Plant #5453	Communications Equipment #5540	Third Party Liability Claims #5550	Unemployment Compensation #5560
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 19	\$ 23	\$ 67	\$ 53
Due to other funds	7	-	-	-
Accrued wages	5	23	1	-
Accrued benefits	-	-	-	-
Accrued taxes	4	1	-	-
Unearned revenue	-	61	-	-
Other	-	-	20,950	-
Total current liabilities	<u>35</u>	<u>108</u>	<u>21,018</u>	<u>53</u>
Noncurrent liabilities:				
Compensated absences	11	115	-	-
Net pension liability	55	207	12	-
Other - noncurrent liabilities	-	-	7,750	-
Total noncurrent liabilities	<u>66</u>	<u>322</u>	<u>7,762</u>	<u>-</u>
TOTAL LIABILITIES	<u>101</u>	<u>430</u>	<u>28,780</u>	<u>53</u>
DEFERRED INFLOW OF RESOURCES				
Deferred inflows related to pensions	12	45	2	-
TOTAL DEFERRED INFLOW OF RESOURCES	<u>12</u>	<u>45</u>	<u>2</u>	<u>-</u>
TOTAL LIABILITIES & DEFERRED INFLOW OF RESOURCES	<u>113</u>	<u>475</u>	<u>28,782</u>	<u>53</u>
NET POSITION				
Net investment in capital assets	11	2,541	-	-
Restricted:				
Restricted for capital purchases	-	-	-	-
Restricted for self-insurance	-	-	-	-
Unrestricted	757	5,298	(24,011)	553
TOTAL NET POSITION	<u>\$ 768</u>	<u>7,839</u>	<u>(24,011)</u>	<u>553</u>

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

December 31, 2017

(amounts expressed in thousands)

Page 7 of 10

	Worker's Compensation #5570	Facilities #5700	GG Internal Services #5800	Health Benefits #(5)64xx
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 5,270	\$ 4,014	\$ 11,963	\$ 29,175
Accounts receivable (net)	-	4	22	4
Due from other funds	-	-	7	535
Due from other governments	-	-	16	-
Inventory	-	-	19	-
Prepayments	-	31	3,359	-
Total current assets	<u>5,270</u>	<u>4,049</u>	<u>15,386</u>	<u>29,714</u>
Noncurrent assets:				
Capital assets:				
Land	-	346	-	-
Property, plant, and equipment	-	21,224	31,112	12
Less: accumulated depreciation	-	(14,569)	(22,009)	-
Construction work in progress	-	346	13	-
Total capital assets net of accumulated depreciation	<u>-</u>	<u>7,347</u>	<u>9,116</u>	<u>12</u>
Total noncurrent assets	<u>-</u>	<u>7,347</u>	<u>9,116</u>	<u>12</u>
TOTAL ASSETS	<u>5,270</u>	<u>11,396</u>	<u>24,502</u>	<u>29,726</u>
DEFERRED OUTFLOW OF RESOURCES				
Deferred outflows related to pensions	301	497	4,260	-
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>301</u>	<u>497</u>	<u>4,260</u>	<u>-</u>
TOTAL ASSETS & DEFERRED OUTFLOW OF RESOURCES	<u>\$ 5,571</u>	<u>\$ 11,893</u>	<u>\$ 28,762</u>	<u>\$ 29,726</u>

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017
(amounts expressed in thousands)
Page 8 of 10

	Worker's Compensation #5570	Facilities #5700	GG Internal Services #5800	Health Benefits #(5)64xx
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 349	\$ 515	\$ 2,921	\$ 4,373
Due to other funds	3	632	206	-
Accrued wages	16	35	870	-
Accrued benefits	-	-	-	6
Accrued taxes	-	2	5	-
Unearned revenue	-	-	1	2
Other	5,084	-	-	8,915
Total current liabilities	<u>5,452</u>	<u>1,184</u>	<u>4,003</u>	<u>13,296</u>
Noncurrent liabilities:				
Compensated absences	-	68	2,854	-
Net pension liability	287	475	4,067	-
Other - noncurrent liabilities	-	-	-	-
Total noncurrent liabilities	<u>287</u>	<u>543</u>	<u>6,921</u>	<u>-</u>
TOTAL LIABILITIES	<u>5,739</u>	<u>1,727</u>	<u>10,924</u>	<u>13,296</u>
DEFERRED INFLOW OF RESOURCES				
Deferred inflows related to pensions	62	102	876	-
TOTAL DEFERRED INFLOW OF RESOURCES	<u>62</u>	<u>102</u>	<u>876</u>	<u>-</u>
TOTAL LIABILITIES & DEFERRED INFLOW OF RESOURCES	<u>5,801</u>	<u>1,829</u>	<u>11,800</u>	<u>13,296</u>
NET POSITION				
Net investment in capital assets	-	7,347	9,116	12
Restricted:				
Restricted for capital purchases	-	-	-	-
Restricted for self-insurance	-	-	-	-
Unrestricted	(230)	2,717	7,846	16,418
TOTAL NET POSITION	<u>\$ (230)</u>	<u>\$ 10,064</u>	<u>\$ 16,962</u>	<u>\$ 16,430</u>

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017
(amounts expressed in thousands)
Page 9 of 10

	Self Insurance Claims #(5)4800	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 7,028	\$ 94,998
Accounts receivable (net)	-	266
Due from other funds	-	950
Due from other governments	-	16
Inventory	-	1,223
Prepayments	-	3,476
Total current assets	<u>7,028</u>	<u>100,929</u>
Noncurrent assets:		
Capital assets:		
Land	-	357
Property, plant, and equipment	-	175,617
Less: accumulated depreciation	-	(114,144)
Construction work in progress	-	4,188
Total capital assets net of accumulated depreciation	<u>-</u>	<u>66,018</u>
Total noncurrent assets	<u>-</u>	<u>66,018</u>
TOTAL ASSETS	<u>7,028</u>	<u>166,947</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflows related to pensions	-	7,437
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>-</u>	<u>7,437</u>
TOTAL ASSETS & DEFERRED OUTFLOW OF RESOURCES	<u>\$ 7,028</u>	<u>\$ 174,384</u>

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017
(amounts expressed in thousands)
Page 10 of 10

	Claims #(5)4800	Internal Service Funds
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 12	\$ 9,136
Due to other funds	9	883
Accrued wages	-	1,109
Accrued benefits	-	6
Accrued taxes	-	14
Unearned revenue	-	64
Other	-	34,949
Total current liabilities	<u>21</u>	<u>46,161</u>
Noncurrent liabilities:		
Compensated absences	-	3,494
Net pension liability	-	7,099
Other - noncurrent liabilities	5,857	13,607
Total noncurrent liabilities	<u>5,857</u>	<u>24,200</u>
TOTAL LIABILITIES	<u>5,878</u>	<u>70,361</u>
DEFERRED INFLOW OF RESOURCES		
Deferred inflows related to pensions	-	1,529
TOTAL DEFERRED INFLOW OF RESOURCES	<u>-</u>	<u>1,529</u>
TOTAL LIABILITIES & DEFERRED INFLOW OF RESOURCES	<u>5,878</u>	<u>71,890</u>
NET POSITION		
Net investment in capital assets	-	66,018
Restricted:		
Restricted for capital purchases	-	26,276
Restricted for self-insurance	1,150	1,150
Unrestricted	-	9,050
TOTAL NET POSITION	<u>\$ 1,150</u>	<u>\$ 102,494</u>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 1 of 5

	Finance #5007	BSIP Project #5027
OPERATING REVENUES		
Charges for goods and services	\$ -	\$ -
Interfund insurance premiums	-	-
Miscellaneous revenues	-	-
TOTAL OPERATING REVENUES	-	-
OPERATING EXPENSES		
Salary and wages	-	-
Personnel benefits	-	-
Supplies	-	-
Services	-	-
Depreciation expense	-	-
TOTAL OPERATING EXPENSES	-	-
OPERATING INCOME (LOSS)	-	-
NON-OPERATING REVENUES (EXPENSES)		
Taxes	-	-
Interest and other earnings	-	-
Unrealized net gain/loss in FMV of investments	-	-
Other non operating revenues (expenses)	-	-
Gain(loss) on disposition of property	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	-	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	-
Transfer in	-	-
Transfer out	-	-
TOTAL CONTRIBUTIONS AND TRANSFERS	-	-
CHANGE IN NET POSITION	-	-
NET POSITION		
NET POSITION - January 1	22	143
Prior period adjustments	-	-
NET POSITION - January 1, Restated	-	-
NET POSITION - December 31	\$ 22	\$ 143

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	Graphic Services #5042	TPU Fleet Services #5050	Tacoma Training & Employment #5086	Equipment Rental #5400
OPERATING REVENUES				
Charges for goods and services	\$ -	\$ 6,248	\$ 170	\$ 7,739
Interfund insurance premiums	-	-	-	-
Miscellaneous revenues	-	-	-	-
TOTAL OPERATING REVENUES	-	6,248	170	7,739
OPERATING EXPENSES				
Salary and wages	-	2,921	-	4,034
Personnel benefits	-	408	-	97
Supplies	-	64	-	108
Services	-	1,398	171	1,639
Depreciation expense	-	3,493	-	3,176
TOTAL OPERATING EXPENSES	-	8,284	171	9,054
OPERATING INCOME (LOSS)	-	(2,036)	(1)	(1,315)
NON-OPERATING REVENUES (EXPENSES)				
Taxes	-	-	-	-
Interest and other earnings	-	50	1	77
Unrealized net gain/loss in FMV of investments	-	(58)	-	(28)
Other non operating revenues (expenses)	-	42	-	14
Gain(loss) on disposition of property	-	488	-	293
TOTAL NON-OPERATING REVENUES (EXPENSES)	-	522	1	356
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	(1,514)	-	(959)
Transfer in	-	-	-	5,005
Transfer out	-	-	-	-
TOTAL CONTRIBUTIONS AND TRANSFERS	-	-	-	5,005
CHANGE IN NET POSITION	-	(1,514)	-	4,046
NET POSITION				
NET POSITION - January 1	7	45,581	140	24,560
Prior period adjustments	95	-	-	(111)
NET POSITION - January 1, Restated	102	45,581	140	24,449
NET POSITION - December 31	\$ 102	\$ 44,067	\$ 140	\$ 28,495

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 3 of 5

	Asphalt Plant #5453	Communications Equipment #5540	Third Party Liability #5550	Unemployment Compensation #5560
OPERATING REVENUES				
Charges for goods and services	\$ 1,560	\$ 2,963	\$ -	\$ -
Interfund insurance premiums	-	-	3,538	510
Miscellaneous revenues	-	-	-	-
TOTAL OPERATING REVENUES	<u>1,560</u>	<u>2,963</u>	<u>3,538</u>	<u>510</u>
OPERATING EXPENSES				
Salary and wages	171	393	42	-
Personnel benefits	103	259	17	-
Supplies	665	239	1	-
Services	612	1,219	13,169	482
Depreciation expense	-	395	-	-
TOTAL OPERATING EXPENSES	<u>1,551</u>	<u>2,505</u>	<u>13,229</u>	<u>482</u>
OPERATING INCOME (LOSS)	9	458	(9,691)	28
NON-OPERATING REVENUES (EXPENSES)				
Taxes	-	-	-	-
Interest and other earnings	3	55	72	6
Unrealized net gain/loss in FMV of investments	(2)	(21)	(7)	(1)
Other non operating revenues (expenses)	-	-	-	-
Gain(loss) on disposition of property	-	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>1</u>	<u>34</u>	<u>65</u>	<u>5</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	10	492	(9,626)	33
Transfer in	-	20	-	-
Transfer out	-	-	-	-
TOTAL CONTRIBUTIONS AND TRANSFERS	<u>-</u>	<u>20</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	<u>10</u>	<u>512</u>	<u>(9,626)</u>	<u>33</u>
NET POSITION				
NET POSITION - January 1	758	7,327	(14,385)	520
Prior period adjustments	-	-	-	-
NET POSITION - January 1, Restated	<u>758</u>	<u>7,327</u>	<u>(14,385)</u>	<u>520</u>
NET POSITION - December 31	<u>\$ 768</u>	<u>\$ 7,839</u>	<u>\$ (24,011)</u>	<u>\$ 553</u>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 4 of 5

	Worker's Compensation #5570	Facilities #5700	GG Internal Services #5800	Health Benefits #(5)64xx
OPERATING REVENUES				
Charges for goods and services	\$ -	\$ 5,215	\$ 57,026	\$ -
Interfund insurance premiums	8,966	-	-	76,974
Miscellaneous revenues	-	-	11	-
TOTAL OPERATING REVENUES	<u>8,966</u>	<u>5,215</u>	<u>57,037</u>	<u>76,974</u>
OPERATING EXPENSES				
Salary and wages	720	1,016	25,642	-
Personnel benefits	362	664	10,340	-
Supplies	26	433	1,905	101
Services	5,889	2,390	10,498	74,191
Depreciation expense	-	599	2,150	-
TOTAL OPERATING EXPENSES	<u>6,997</u>	<u>5,102</u>	<u>50,535</u>	<u>74,292</u>
OPERATING INCOME (LOSS)	1,969	113	6,502	2,682
NON-OPERATING REVENUES (EXPENSES)				
Taxes	-	-	10	-
Interest and other earnings	47	46	111	314
Unrealized net gain/loss in FMV of investments	(21)	(15)	(72)	(111)
Operating contributions - federal/state/local	-	-	-	-
Other non operating revenues (expenses)	-	9	-	-
Gain(loss) on disposition of property	-	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>26</u>	<u>40</u>	<u>49</u>	<u>203</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	1,995	153	6,551	2,885
Transfer in	-	-	-	-
Transfer out	-	(625)	(638)	-
TOTAL CONTRIBUTIONS AND TRANSFERS	<u>-</u>	<u>(625)</u>	<u>(638)</u>	<u>-</u>
CHANGE IN NET POSITION	1,995	(472)	5,913	2,885
NET POSITION				
NET POSITION - January 1	(2,225)	10,536	11,049	13,545
Prior period adjustments	-	-	-	-
NET POSITION - January 1, Restated	<u>(2,225)</u>	<u>10,536</u>	<u>11,049</u>	<u>13,545</u>
NET POSITION - December 31	<u>\$ (230)</u>	<u>\$ 10,064</u>	<u>\$ 16,962</u>	<u>\$ 16,430</u>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 5 of 5

	Self Insurance Claims #(5) 4800	Total Internal Service Funds
OPERATING REVENUES		
Charges for goods and services	\$ -	\$ 80,921
Interfund insurance premiums	1,207	91,195
Miscellaneous revenues	-	11
TOTAL OPERATING REVENUES	<u>1,207</u>	<u>172,127</u>
OPERATING EXPENSES		
Salary and wages	-	34,939
Personnel benefits	-	12,250
Supplies	1	3,543
Services	2,919	114,577
Depreciation expense	-	9,813
TOTAL OPERATING EXPENSES	<u>2,920</u>	<u>175,122</u>
OPERATING INCOME (LOSS)	(1,713)	(2,995)
NON-OPERATING REVENUES (EXPENSES)		
Taxes	-	10
Interest and other earnings	79	861
Unrealized net gain/loss in FMV of investments	(22)	(358)
Other non operating revenues (expenses)	-	65
Gain(loss) on disposition of property	-	781
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>57</u>	<u>1,359</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(1,656)	(1,636)
Transfer in	-	5,025
Transfer out	-	(1,263)
TOTAL CONTRIBUTIONS AND TRANSFERS	<u>-</u>	<u>3,762</u>
CHANGE IN NET POSITION	(1,656)	2,126
NET POSITION		
NET POSITION - January 1	2,806	100,384
Prior period adjustments	-	(16)
NET POSITION - January 1, Restated	2,806	100,368
NET POSITION - December 31	<u>\$ 1,150</u>	<u>\$ 102,494</u>

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COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 1 of 10

	Finance #5007	Budget and Research #5016	BSIP Project #5027
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and users	\$ -	\$ -	\$ -
Receipts from interfund services provided	-	-	-
Contributions received - employee/employer	-	-	-
Payments to suppliers	-	-	-
Payments to employees	-	-	-
Payments for taxes	-	-	-
Payments for interfund services used	-	-	-
Other operating or non-operating revenues (expenses)	-	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	-	-	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers from other funds	-	-	-
Transfers (to) other funds	-	-	-
Advances from other funds	-	-	-
Grants received	-	-	-
Contributions and Donations	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	-	-	-
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:			
Transfers from other funds	-	-	-
Acquisition and construction of capital assets	-	-	-
Proceeds from the sale of capital assets	-	-	-
Interest and issuance costs paid on capital debt	-	-	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest and dividends received	-	-	-
Investment long-term	-	-	-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-	-	-
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	-	-	-
CASH & CASH EQUIVALENTS, JANUARY 1	1	-	143
CASH, RESTRICTED CASH & CASH EQUIVALENTS, DECEMBER 31	\$ 1	\$ -	\$ 143

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 2 of 10

	Finance #5007	Budget and Research #5016	BSIP Project #5027
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ -	\$ -	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	-	-
(increase) decrease in accounts receivable	-	-	-
(Increase) decrease in intergovernmental receivables	-	-	-
(Increase) decrease in due from other funds	-	-	-
(Increase) decrease in inventories	-	-	-
(Increase) decrease in prepaid items	-	-	-
(Increase) decrease in other current assets	-	-	-
Increase (decrease) in accounts payable	-	-	-
Increase (decrease) in accrued wages payable	-	-	-
Increase (decrease) in compensated absences	-	-	-
Increase (decrease) in due to other funds	-	-	-
Increase (decrease) in unearned revenues	-	-	-
Increase (decrease) in other current liabilities	-	-	-
Increase (decrease) in other long-term liabilities	-	-	-
Prior period adjustments	-	-	-
Miscellaneous non-operating revenues (expenditures)	-	-	-
Total adjustments	-	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ -	\$ -	\$ -
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES			
Contributions of capital assets	-	-	-

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 3 of 10

	Graphic Services #5042	TPU Fleet Services #5050	Tacoma Training & Emp #5086	Equipment Rental #5400
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	\$ -	\$ 3,882	\$ -	\$ 7,173
Receipts from interfund services provided	81	352	261	561
Contributions received - employee/employer	-	-	-	-
Payments to suppliers	(142)	(565)	(254)	(681)
Payments to employees	-	(1,335)	-	(4,699)
Payments for taxes	-	(2)	-	(9)
Payments for interfund services used	-	(786)	(10)	(1,088)
Other operating or non-operating revenues (expenses)	-	42	-	15
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(61)	1,588	(3)	1,272
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	-	-	-	4,855
Transfers (to) other funds	-	-	-	-
Advances from other funds	-	-	-	-
Grants received	-	-	-	-
Contributions and Donations	-	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	-	-	-	4,855
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	-	-	-	150
Acquisition and construction of capital assets	-	(2,736)	-	(5,343)
Proceeds from the sale of capital assets	-	-	-	-
Interest and issuance costs paid on capital debt	-	-	-	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	-	(2,736)	-	(5,193)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and dividends received	-	54	2	78
Investment long-term	-	(62)	-	(29)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-	(8)	2	49
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	(61)	(1,156)	(1)	983
CASH & CASH EQUIVALENTS, JANUARY 1	165	19,809	140	6,642
CASH, RESTRICTED CASH & CASH EQUIVALENTS, DECEMBER \$	104 \$	18,653 \$	139 \$	7,625

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	Graphic Services #5042	TPU Fleet Services #5050	Tacoma Training & Emp #5086	Equipment Rental #5400
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ -	\$ (2,036)	\$ (1)	\$ (1,315)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	-	3,493	-	3,176
(increase) decrease in accounts receivable	-	115	-	9
(Increase) decrease in intergovernmental receivables	-	-	-	-
(Increase) decrease in due from other funds	81	27	91	(14)
(Increase) decrease in inventories	-	(14)	-	(45)
(Increase) decrease in prepaid items	-	-	-	-
(Increase) decrease in other current assets	-	49	-	112
Increase (decrease) in accounts payable	(237)	(143)	(93)	(170)
Increase (decrease) in accrued wages payable	-	(5)	-	(56)
Increase (decrease) in compensated absences	-	(21)	-	(511)
Increase (decrease) in due to other funds	-	(90)	-	(104)
Increase (decrease) in unearned revenues	-	-	-	-
Increase (decrease) in other current liabilities	-	-	-	-
Increase (decrease) in other long-term liabilities	-	172	-	175
Prior period adjustments	95	-	-	-
Miscellaneous non-operating revenues (expenditures)	-	41	-	15
Total adjustments	(61)	3,624	(2)	2,587
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (61)	\$ 1,588	\$ (3)	\$ 1,272
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Contributions of capital assets	-	-	-	-

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 5 of 10

	Asphalt Plant #5453	Communications Equipment #5540	Third Party Liability Claims #5550	Unemployment Compensation #5560
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	\$ 903	\$ 2,988	\$ -	\$ -
Receipts from interfund services provided	691	163	-	-
Contributions received - employee/employer	-	-	3,538	510
Payments to suppliers	(1,089)	(1,229)	(5,155)	(519)
Payments to employees	(274)	(780)	(59)	-
Payments for taxes	(239)	(3)	-	-
Payments for interfund services used	(115)	(286)	(1,239)	(16)
Other operating or non-operating revenues (expenses)	-	-	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(123)	853	(2,915)	(25)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	-	20	-	-
Transfers (to) other funds	-	-	-	-
Advances from other funds	-	-	-	-
Grants received	-	-	-	-
Contributions and Donations	-	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	-	20	-	-
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	-	-	-	-
Acquisition and construction of capital assets	-	(131)	-	-
Proceeds from the sale of capital assets	-	-	-	-
Interest and issuance costs paid on capital debt	-	-	-	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	-	(131)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and dividends received	3	56	72	7
Investment long-term	(2)	(21)	(8)	(2)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	1	35	64	5
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	(122)	777	(2,851)	(20)
CASH & CASH EQUIVALENTS, JANUARY 1	553	4,605	7,315	626
CASH, RESTRICTED CASH & CASH EQUIVALENTS, DECEMBER 31	\$ 431	\$ 5,382	\$ 4,464	\$ 606

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

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	Asphalt Plant #5453	Communications Equipment #5540	Third Party Liability Claims #5550	Unemployment Compensation #5560
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ 9	\$ 458	\$ (9,691)	\$ 28
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	-	395	-	-
(increase) decrease in accounts receivable	-	25	-	-
(Increase) decrease in intergovernmental receivables	-	-	-	-
(Increase) decrease in due from other funds	33	164	(294)	-
(Increase) decrease in inventories	(133)	-	-	-
(Increase) decrease in prepaid items	-	(63)	-	-
(Increase) decrease in other current assets	(5)	7	-	-
Increase (decrease) in accounts payable	(42)	(69)	7,165	(52)
Increase (decrease) in accrued wages payable	-	(14)	-	-
Increase (decrease) in compensated absences	-	(115)	-	-
Increase (decrease) in due to other funds	(4)	(42)	(98)	(1)
Increase (decrease) in unearned revenues	-	62	-	-
Increase (decrease) in other current liabilities	-	-	-	-
Increase (decrease) in other long-term liabilities	19	45	3	-
Prior period adjustments	-	-	-	-
Miscellaneous non-operating revenues (expenditures)	-	-	-	-
Total adjustments	(132)	395	6,776	(53)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (123)	\$ 853	\$ (2,915)	\$ (25)
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Contributions of capital assets	-	-	-	-

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 7 of 10

	Worker's Compensation #5570	Facilities #5700	GG Internal Services #5800	Health Benefits #(5)64xx
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	\$ -	\$ 5,211	\$ 2,016	\$ 880
Receipts from interfund services provided	-	1	60,035	-
Contributions received - employee/employer	8,966	-	-	76,095
Payments to suppliers	(4,976)	(1,927)	(13,276)	(73,957)
Payments to employees	(1,081)	(1,875)	(34,894)	-
Payments for taxes	(1,310)	(21)	-	-
Payments for interfund services used	(202)	242	-	(718)
Other operating or non-operating revenues (expenses)	-	10	21	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>1,397</u>	<u>1,641</u>	<u>13,902</u>	<u>2,300</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	-	-	100	-
Transfers (to) other funds	-	-	(738)	-
Advances from other funds	-	-	-	-
Grants received	-	-	-	-
Contributions and Donations	-	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>-</u>	<u>-</u>	<u>(638)</u>	<u>-</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	-	-	-	-
Transfers (to) funds	-	(625)	-	-
Acquisition and construction of capital assets	-	(1,332)	(2,884)	(12)
Proceeds from the sale of capital assets	-	-	-	-
Interest and issuance costs paid on capital debt	-	-	-	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	<u>-</u>	<u>(1,957)</u>	<u>(2,884)</u>	<u>(12)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and dividends received	48	46	111	318
Investment long-term	(22)	(14)	(72)	(114)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>26</u>	<u>32</u>	<u>39</u>	<u>204</u>
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	<u>1,423</u>	<u>(284)</u>	<u>10,419</u>	<u>2,492</u>
CASH & CASH EQUIVALENTS, JANUARY 1	3,847	4,298	1,544	26,683
CASH, RESTRICTED CASH & CASH EQUIVALENTS, DECEMBER	<u>\$ 5,270</u>	<u>\$ 4,014</u>	<u>\$ 11,963</u>	<u>\$ 29,175</u>

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 8 of 10

Worker's Compensation #5570	- Facilities #5700	GG Internal Services #5800	Health Benefits #(5)64xx
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RECONCILIATION OF OPERATING INCOME

(LOSS) TO NET CASH PROVIDED (USED)

BY OPERATING ACTIVITIES:

Operating income (loss)	\$ 1,969	\$ 113	\$ 6,502	\$ 2,682
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Adjustments to reconcile operating income

(loss) to net cash provided (used)

by operating activities:

Depreciation expense	-	599	2,150	-
(increase) decrease in accounts receivable	-	(4)	(23)	1
(Increase) decrease in intergovernmental receivables	-	-	(8)	-
(Increase) decrease in due from other funds	-	1	5,360	(529)
(Increase) decrease in inventories	-	-	-	-
(Increase) decrease in prepaid items	-	1	(2,498)	-
(Increase) decrease in other current assets	39	34	51	-
Increase (decrease) in accounts payable	(22)	391	319	(255)
Increase (decrease) in accrued wages payable	-	(20)	415	-
Increase (decrease) in compensated absences	-	(175)	560	-
Increase (decrease) in intergovernmental payables	-	-	(8)	-
Increase (decrease) in due to other funds	(28)	606	110	(29)
Increase (decrease) in unearned revenues	-	-	1	2
Increase (decrease) in other current liabilities	(596)	-	-	428
Increase (decrease) in other long-term liabilities	35	86	961	-
Prior period adjustments	-	-	-	-
Miscellaneous non-operating revenues (expenditures)	-	9	10	-

Total adjustments

NET CASH PROVIDED (USED) BY

OPERATING ACTIVITIES

\$ 1,397	\$ 1,641	\$ 13,902	\$ 2,300
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NONCASH INVESTING, CAPITAL, AND

FINANCING ACTIVITIES

Contributions of capital assets

-	-	-	-
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COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 9 of 10

	Self Insurance Claims #(5)4800	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers and users	\$ 1,207	\$ 24,260
Receipts from interfund services provided	-	62,145
Contributions received - employee/employer	-	89,109
Payments to suppliers	(1,728)	(105,498)
Payments to employees	-	(44,997)
Payments for taxes	-	(1,584)
Payments for interfund services used	(141)	(4,359)
Other operating or non-operating revenues (expenses)	-	88
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(662)	19,164
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers from other funds	-	4,975
Transfers (to) other funds	-	(738)
Advances from other funds	-	-
Grants received	-	-
Contributions and Donations	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	-	4,237
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:		
Transfers from other funds	-	150
Transfers (to) funds	-	(625)
Acquisition and construction of capital assets	-	(12,438)
Proceeds from the sale of capital assets	-	-
Interest and issuance costs paid on capital debt	-	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	-	(12,913)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and dividends received	80	875
Investment long-term	(23)	(369)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	57	506
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	(605)	10,994
CASH & CASH EQUIVALENTS, JANUARY 1	7,633	84,004
CASH, RESTRICTED CASH & CASH EQUIVALENTS, DECEMBER 31	\$ 7,028	\$ 94,998

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 10 of 10

	Self Insurance Claims #(5)4800	Internal Service Funds
RECONCILIATION OF OPERATING INCOME		
(LOSS) TO NET CASH PROVIDED (USED)		
BY OPERATING ACTIVITIES:		
Operating income (loss)	\$ (1,713)	\$ (2,994)
Adjustments to reconcile operating income (loss) to net cash provided (used)		
by operating activities:		
Depreciation expense	-	9,813
(increase) decrease in accounts receivable	-	123
(Increase) decrease in intergovernmental receivables	-	(8)
(Increase) decrease in due from other funds	-	4,920
(Increase) decrease in inventories	-	(192)
(Increase) decrease in prepaid items	-	(2,560)
(Increase) decrease in other current assets	-	287
Increase (decrease) in accounts payable	7	6,799
Increase (decrease) in accrued wages payable	-	320
Increase (decrease) in compensated absences	-	(262)
Increase (decrease) in intergovernmental payables	-	(8)
Increase (decrease) in due to other funds	(3)	317
Increase (decrease) in unearned revenues	-	65
Increase (decrease) in other current liabilities	-	(168)
Increase (decrease) in other long-term liabilities	1,047	2,543
Prior period adjustments	-	95
Miscellaneous non-operating revenues (expenditures)	-	74
Total adjustments	1,051	22,158
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (662)	\$ 19,164
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES		
Contributions of capital assets	-	-

Trust Funds:

The City of Tacoma has two types of trust funds in place. The first is the Deferred Compensation Fund which account for the activities related to mandatory and optional payroll deductions. The second is the Tacoma Employee Retirement Systems Fund which accounts for the activities of the City's retirement system. This system accumulates resources for pension benefit payments to qualified City employees.

Deferred Compensation Fund (#6050)

Accounts for activities related to mandatory and optional payroll deductions.

Tacoma Employee Retirement Systems Fund (#6100)

Accounts for the activities of the City's retirement system, which accumulates resources for pension benefit payments to qualified City employees.

Payroll Clearing Fund (#6450)

Accounts for monies held by the City but not yet disbursed related to various payroll deductions.

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COMBINING STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

December 31, 2017

(amounts expressed in thousands)

Page 1 of 2

	DEFERRED COMPENSATION FUND #6050	TERS FUND #6100
ASSETS		
Cash and cash equivalents	\$ 11	\$ 2,742
Investments at fair value	-	32,707
Equities	-	945,893
Fixed income	-	576,353
Real estate	-	70,971
Venture capital and partnerships	-	134,143
Securities lending collateral	-	41,990
Due from other funds	-	-
Due from other governments	-	868
Interest and dividends	-	2,490
Investment sales	-	1,965
Capital assets - net of accumulated depreciation	-	10
TOTAL ASSETS	<u>11</u>	<u>1,810,132</u>
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>-</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable	-	1,855
Accrued wages and benefits payable	2	41
Due to the governmental units	-	3
Investments purchase payable	-	84,883
Other current liabilities	-	5
Total current liabilities	<u>2</u>	<u>86,787</u>
Non-current liabilities:		
Accrued employee leave benefits	-	96
Total non-current liabilities	<u>-</u>	<u>96</u>
TOTAL LIABILITIES	<u>2</u>	<u>86,883</u>
TOTAL DEFERRED INFLOW OF RESOURCES	<u>-</u>	<u>-</u>
NET POSITION		
Net position restricted for pensions and other purposes	<u>\$ 9</u>	<u>\$ 1,723,249</u>

COMBINING STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

December 31, 2017

(amounts expressed in thousands)

Page 2 of 2

	PAYROLL CLEARING FUND #6450	TOTAL PENSION AND EMPLOYEE TRUST FUNDS #6050-6100, 6450
ASSETS		
Cash and cash equivalents	\$ 5,156	\$ 7,909
Investments at fair value	-	32,707
Equities	-	945,893
Fixed income	-	576,353
Real estate	-	70,971
Venture capital and partnerships	-	134,143
Securities lending collateral	-	41,990
Due from other funds	1	1
Due from other governments	-	868
Interest and dividends	-	2,490
Investment sales	-	1,965
Capital assets - net of accumulated depreciation	-	10
TOTAL ASSETS	5,157	1,815,300
TOTAL DEFERRED OUTFLOW OF RESOURCES	-	-
LIABILITIES		
Current liabilities:		
Accounts payable	3,762	5,617
Accrued wages and benefits payable	1,395	1,438
Due to the governmental units	-	3
Investments purchase payable	-	84,883
Other current liabilities	-	5
Total current liabilities	5,157	91,946
Non-current liabilities:		
Accrued employee leave benefits	-	96
Total non-current liabilities	-	96
TOTAL LIABILITIES	5,157	92,042
TOTAL DEFERRED INFLOW OF RESOURCES	-	-
NET POSITION		
Net position restricted for pensions and other purposes	\$ -	\$ 1,723,258

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 1 of 2

	DEFERRED COMPENSATION FUND #6050	TERS FUND #6100
ADDITIONS		
Employer contributions	\$ -	\$ 26,091
Member contributions	-	23,009
Other contributions	160	-
Total contributions	<u>160</u>	<u>49,100</u>
Investment income:		
Net appreciation (depreciation) in fair value of investments	-	180,406
Interest & dividends	1	32,057
Total investment income	<u>1</u>	<u>212,463</u>
Less investment expenses:		
Investment management fees	-	(6,276)
Securities lending - agent fees	-	(81)
Securities lending - broker rebates	-	(490)
Total investment expense	<u>-</u>	<u>(6,847)</u>
Net investment income	1	205,616
 TOTAL ADDITIONS	 <u>161</u>	 <u>254,716</u>
DEDUCTIONS		
Wages and benefits	100	834
Benefit payments	-	75,047
Refunds of contributions	-	2,421
Administrative expense	97	829
TOTAL DEDUCTIONS	<u>197</u>	<u>79,131</u>
 NET INCREASE (DECREASE)	 (36)	 175,585
NET POSITION HELD IN TRUST FOR PENSION BENEFITS		
Net position - beginning	45	1,547,664
Net position - ending	<u>\$ 9</u>	<u>\$ 1,723,249</u>

COMBINING STATEMENT OF CHANGES FIDUCIARY NET POSITION

FIDUCIARY FUNDS

For the Year Ended December 31, 2017

(amounts expressed in thousands)

Page 2 of 2

	PAYROLL CLEARING FUND #6450	TOTAL PENSION AND EMPLOYEE TRUST FUNDS #6050-6100, 6450
ADDITIONS		
Employer contributions	\$ -	\$ 26,091
Member contributions	-	23,009
Other contributions	-	160
Total contributions	-	49,260
Investment income:		
Net appreciation (depreciation) in fair value of investments	-	180,406
Interest & dividends	-	32,058
Total investment income	-	212,464
Less investment expenses:		
Investment management fees	-	(6,276)
Securities lending - agent fees	-	(81)
Securities lending - broker rebates	-	(490)
Total investment expense	-	(6,847)
Net investment income	-	205,617
TOTAL ADDITIONS	-	254,877
DEDUCTIONS		
Wages and benefits	-	934
Benefit payments	-	75,047
Refunds of contributions	-	2,421
Administrative expense	-	926
TOTAL DEDUCTIONS	-	79,328
NET INCREASE (DECREASE)	-	175,549
NET POSITION HELD IN TRUST FOR PENSION BENEFITS		
Net position - beginning	-	1,547,709
Net position - ending	\$ -	\$ 1,723,258