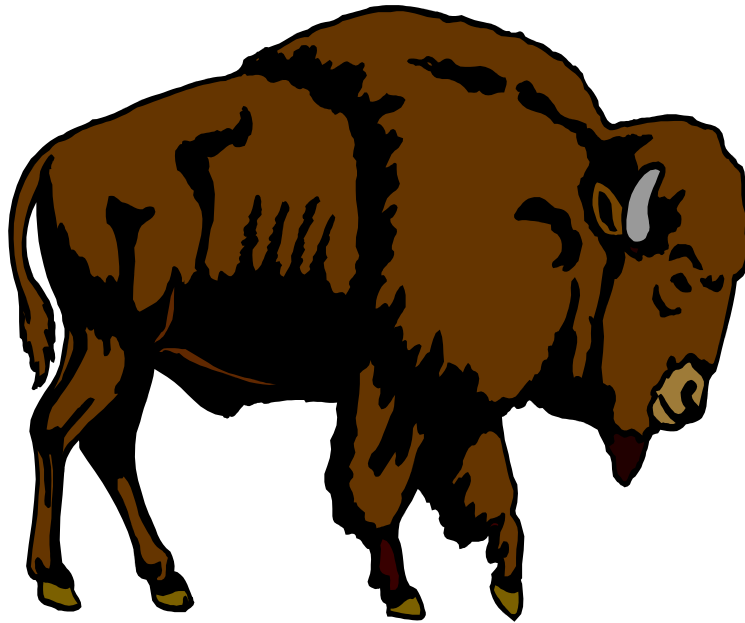


CITY OF JAMESTOWN NORTH DAKOTA



COMPREHENSIVE ANNUAL FINANCIAL REPORT For the Fiscal Year Ended December 31, 2009

Prepared by City Administrator's Office

CITY OF JAMESTOWN
 FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2009
 (UNAUDITED)

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CITY OF JAMESTOWN
NARRATIVE OF FINANCIAL HIGHLIGHTS
2009

General Fund

The fund started 2009 with a beginning fund balance of \$1,548,837 and ended the year with a balance of \$795,296. Budgeted ending balance was projected to be \$1,418,691. The large reduction in the year end fund balance was a result of the large volumes of water released from the Jamestown Reservoir and Pipestem Dam projects located to the north of the city. The large volumes of discharges resulted in major dike and levee construction along the river corridor by the United States Army Corp of Engineers and the City of Jamestown to prevent major flooding in the city. As a result the city expended \$2,483,279 in flood control from the fund and at year end FEMA reimbursements received for reimbursement to the city stood at \$1,432,783. The balance of approximately \$1,000,000 in reimbursements is expected to be received in early 2010. Without the impact of the expenditures and receipts related to flood control, general fund revenues were \$791,973 more than budgeted, expenditures were \$324,661 more than anticipated, and transfer of revenues into the fund were \$23,397 less than anticipated. Some of the reasons for the before mentioned variances are as follows:

- Revenues –Fines and forfeitures were \$50,976 lower (27%) mostly due to the necessity of the city needing to reduce its fee structure for fines due to a ruling from the ND State Attorney General. Highway Tax Distribution was \$496,334 higher than budgeted (63 %) due to an increase in the appropriations approved by the ND State Legislature and State Aid Distribution was \$50,660 higher (10%). The city also received a onetime \$114,486 appropriation from the State of North Dakota for assistance in higher than normal snow removal expenditures which occurred in the winter of 2008-2009. The general fund was also allotted \$266,339 from the State of North Dakota for ND estate taxes paid. Civic Center revenues were \$46,377 lower than anticipated (21%) which was largely a result of using the facility for flood related activities and the need to cancel some major events previously scheduled. Interest Income was \$38,959 less than anticipated due to lower rates of return on investments.
- Fire Department – The department expenditures were \$3,627 more than budgeted (0.7%).
- Police Department – The department expenditures were \$4,983 more than budgeted (0.2%).
- Municipal Court – The court ended the year with expenditures \$3,275 less than budgeted (3.4%).
- Finance & Assessment – The department’s expenditures were \$22,817 (9.8%) less than budgeted. This was a result of billings for the city share of reimbursable computer services to Stutsman County for 2009 not being received in time for inclusion in the 2009 expenditures and budgeted expense for equipment replacement not being incurred.
- Engineering – The engineering department expenditures were \$15,695 (12.3%) more than budgeted due to higher than anticipated salary and benefit costs,

relocation expenses for the City Engineer per hiring agreement and \$8,425 in expenses for the aerial photography of the city.

- Inspections, Forestry, Civic Center, City Hall, and General Administration were all within or very near budgeted expenditure.
- Street Department – The department expenditures exceeded budget by \$323,312 (27.8%). This was due primarily to the higher than expected costs related to snow removal and flood related expenditures during the budget period. Equipment Rental had been anticipated to be \$30,000 but actually resulted in a cost to the city of \$201,983.

Vector Control Fund

The fund had revenues of \$90,067 and expenditures of \$65,372 resulting in an ending fund balance for the year of \$168,862.

Equipment Replacement Fund

The fund ended 2009 with a balance of \$3,020,158, an overall decrease of \$210,001. During the year the following equipment was replaced: two (2) patrol vehicles were replaced in the police department; a fire pumper in the fire department; a motor grader, loader, steamer and sweeper in the street department; the office copier in the finance department; a van in the engineering department; a vehicle in the inspections department; the outdoor sign at the civic center; an Argo and two (2) grizzly sprayers in vector control and a packer and rear loader in the sanitation department. Interest earned on the fund for the year was down to \$49,704 and depreciation of existing equipment was funded at \$682,274.

Group Health Insurance Fund

Revenues were \$77,614 and expenditures were \$792,357 resulting in an ending fund balance of \$256,891 or \$114,743 less than the previous year end.

Sales Tax Fund

Sales Tax collections for both the economic development fund and the Jamestown School District bonded indebtedness generated \$2,017,290 for each. This was an increase of \$72,756 (3.7%) over 2008 for each entity. The economic development fund provided \$262,000 in operating funds for the JSDC, \$279,996 to pay down the indebtedness on the wastewater treatment plant and disbursed \$622,725 in incentive funds. \$4,261,396 in incentive funds plus interest was returned to the fund from Spiritwood Energy, L.L.C. as a result of the project being shelved. The fund balance at year end was \$6,897,250, of which \$1,127,194 has been committed leaving a balance uncommitted of \$5,770,056.

Convention Promotion Fund

Revenues were \$393,062 and expenditures were \$343,769, resulting in an ending fund balance of \$321,105.

Visitor's Promotion Capital Construction Fund

The fund provided \$16,162 to the N.D. Buffalo Foundation, \$22,100 to the Frontier Village, and \$12,092 to the Stutsman County Museum Board for a total of \$50,534. The ending fund balance was \$69,007.

Other Special Revenue Funds

The City administered numerous grant fund programs during the year such as:

Police Department

ND Highway Safety Grant for Police Dept- Alcohol Compliance
ND Highway Safety Grant for Police Dept-Saturation Patrol
ND Highway Safety Grant for Police Dept-Seatbelt
ND Highway Safety Grant for Police Dept-Seatbelt
2006 Law Enforcement Terrorism Prevention Grant
2007 Law Enforcement Terrorism Prevention Grant
2006 Justice Assistance Grant for Police Department
2007 Justice Assistance Grant for Police Department
2009 Justice Assistance Grant for Police Department
2009 Justice Assistance Grant for Police Department
Homeland Security State Grant for Police Department
Homeland Security State Grant for Police Department
Homeland Security State Grant for Police Department
Homeland Security State Grant for Police Department
Homeland Security State Grant for Police Department
Recovery Act COPS Hiring Recovery Program for Police Dept

Public Works Departments

Homeland Security State Grant for Public Works
Homeland Security State Grant for Public Works
Homeland Security State Grant for Public Works

Fire Department

2009 FEMA AFG Program for Fire Department
ND DCS Energy Grant for Fire Department
2008 FEMA AFG Program for Fire Department
Homeland Security State Grant for Fire Department
Homeland Security State Grant for Fire Department
Homeland Security State Grant for Fire Department
Homeland Security State Grant for Fire Department

Homeland Security State Grant for Fire Department

Civic Center

Recovery Act EECBG for Civic Center

Transportation

Transportation Enhancement Grant for US281 South

Agencies

Safe Routes to School Grant (Louis L'Amour)

Safe Shelter Grant on behalf of Safe Shelter

Safe Shelter Grant on behalf of Safe Shelter

Section 18 Grant for Jamestown Taxi Service

Section 18 Grant for Jamestown Taxi Service

State Aid for Public Transit for Jamestown Taxi Service

State Aid for Public Transit for Jamestown Taxi Service

Economic Development

CDBG for Dakota Brands International

CDBG for Realtruck, Inc.

CDBG for Precision Results

CDBG for Champ Industries

CDBG for Buffalo City Grille

CDBG for Choice Properties #13630

CDBG for Choice Properties #13620

CDBG for Ringdahl, Inc.

Total grant awards amount to over \$5,000,000 in new dollars coming to the City of Jamestown, other agencies and local businesses.

Public Building Site Fund

The fund generated revenues of \$143,183. A number of projects financed from the fund in 2009 included the Civic Center Cooling Tower (\$14,052); Civic Center Scoreboard (\$51,337) and Fire Hall Lighting System (\$7,296), for total expenditures of \$72,685 for the year. The ending fund balance was \$503,448.

Construction Fund

The Construction Fund had a yearend deficit of \$3,213,136 for projects in progress. The major portion of the deficit was for the US 281 South Reconstruction Project (\$547,707); East Business Loop Reconstruction Project (\$245,517); the 2009 Curb & Gutter Project (\$161,129); and the Seal Coat, Patching, Construction and Reconstruction District # 09-41 (\$1,921,613) which is scheduled to be financed with the city's annual refunding improvement bond sale in May 2010.

Special Assessment Funds

There are currently 17 separate funds which make up this category. These funds are established for the repayment of bonds sold to finance various public improvements made throughout the city. Total revenues for 2009 were \$2,410,958 and expenditures consisted primarily for the repayment of \$1,792,000 in principal on bonds, \$320,433 in interest on the debt and \$23,505 in trust service fees. At year end the city had an outstanding indebtedness of \$9,916,000 in refunding improvement bonds compared with \$9,838,000 at the end of 2008. Bonds in the amount of \$1,780,000 were sold in May to finance the 2008 Seal Coat, Patching, Construction and Reconstruction District.

Water Utility

The Water Utility had gross revenues of \$2,469,553 and operating expenditures of \$1,856,054. \$446,040 was set aside for the repayment of outstanding bonds and interest for 2010 and an additional \$246,955 was placed into the replacement and depreciation account reserve per city ordinance. This resulted in a net loss for the utility for the year of \$79,496 and an ending surplus account of \$53,727. Outstanding indebtedness for the utility at year end was \$4,440,000 compared to 4,950,000 at the end of 2008.

Sewer Utility

Total revenues were \$2,710,962 and operating expenditures were \$1,340,440. \$1,212,060 was set aside for the repayment of outstanding bonds and interest for 2010 and an additional \$271,096 was placed into the replacement and depreciation account reserve per city ordinance. This resulted in net loss for the utility for the year in the amount of \$112,635 leaving a balance in the surplus account of \$764,735. Outstanding indebtedness for the utility at year end was \$8,121,000 compared to 9,064,000 at the end of 2008.

Sanitation Fund

The sanitation operation had revenues of \$1,234,443 and operating expenditures of \$944,346 resulting in net revenues of \$290,097. \$250,000 was transferred to the Solid Waste Disposal Fund and placed into the construction reserve account to be used to offset construction costs of future sanitary and inert landfill cell construction.

Solid Waste Disposal Fund

The solid waste disposal had revenues of \$943,551 and operating expenses of \$611,561. \$28,656 -was placed in each of the following reserve accounts within the fund as required by regulation: the Closure Reserve, the Post Closure Care, and the Release Reserve. \$226,260 was set aside for the repayment of outstanding bonds and interest for 2010. This resulted in net revenue from operations of \$19,762. \$250,000 was transferred in from the Sanitation Operation Fund and placed into the construction reserve account to be used to offset future construction costs of sanitary and inert landfill cell construction. Outstanding indebtedness for the fund at year end was \$1,485,000 compared to \$1,670,000 at the end of 2008.

CITY OF JAMESTOWN
JANUARY 1, 2009 - DECEMBER 31, 2009

| <u>FUND</u> | <u>JAN. 1, 2009</u> | <u>RECEIPTS</u> | <u>TRANSFER IN</u> | <u>TRANSFER OUT</u> | <u>DISBURSEMENTS</u> | <u>DEC. 31, 2009</u> |
|-------------------------------------|-----------------------|----------------------|--------------------|---------------------|----------------------|-----------------------|
| GENERAL FUND | 1,548,837.33 | 7,067,971.75 | 276,602.24 | | 8,098,115.28 | 795,296.04 |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | | |
| Vector Control | 144,166.87 | 90,066.73 | | | 65,371.62 | 168,861.98 |
| Equipment Replacement | 3,230,158.57 | 472,274.32 | | | 682,274.47 | 3,020,158.42 |
| Group Health Insurance | 371,633.97 | 677,614.34 | | | 792,357.44 | 256,890.87 |
| City Sales Tax | 1,421,005.07 | 8,658,256.25 | | | 3,182,011.65 | 6,897,249.67 |
| Special Projects | 42,670.47 | 641.88 | | | 0.00 | 43,312.35 |
| Convention Promotion | 271,811.70 | 393,062.32 | | | 343,769.01 | 321,105.01 |
| Visitors Prom. Cap. Const. | 52,184.88 | 67,176.61 | | | 50,354.48 | 69,007.01 |
| Traffic Safety Task Force | 1,624.37 | 0.00 | | | 0.00 | 1,624.37 |
| S.A.F.E. Shelter Grant | 0.00 | 3,029.17 | | | 3,029.17 | 0.00 |
| City Taxi Fund | 14,907.65 | 36,802.00 | | | 36,326.00 | 15,383.65 |
| FEMA Firefighter Assistance Grant | 0.00 | 83,526.00 | | | 84,292.35 | (766.35) |
| Homeland Security State Grant | 0.05 | 0.00 | | 0.05 | 0.00 | (0.00) |
| ND Highway Safety Grants | (209.31) | 3,710.71 | | | 3,768.70 | (267.30) |
| 2006 Justice Assistance Grant | 0.00 | 978.66 | | | 978.66 | 0.00 |
| 2006 Law Enf. Terrorism Prev. Grant | (689.00) | 689.00 | | | 0.00 | 0.00 |
| 2007 Justice Assistance Grant | (3,390.24) | 7,378.50 | | | 10,089.47 | (6,101.21) |
| 2007 Law Enf. Terrorism Prev. Grant | (4,000.00) | 4,000.00 | | | 0.00 | 0.00 |
| 2009 Justice Assistance Grant | 0.00 | 0.00 | | | 6,114.31 | (6,114.31) |
| ND DES Homeland Security Grants | (2,800.00) | 271,004.92 | | | 431,695.02 | (163,490.10) |
| TOTAL | 5,539,075.05 | 10,770,211.41 | 0.00 | 0.05 | 5,692,432.35 | 10,616,854.06 |
| <u>CAPITAL PROJECT FUNDS</u> | | | | | | |
| Public Auditorium Const. | 9,142.08 | 86.67 | | | 0.00 | 9,228.75 |
| Public Building Site | 432,949.85 | 143,182.78 | | | 72,685.10 | 503,447.53 |
| City Hall Building Fund | 34,491.11 | 465.82 | | | 0.00 | 34,956.93 |
| Construction Fund | (2,280,468.50) | 1,916,876.12 | | | 2,849,543.43 | (3,213,135.81) |
| TOTAL | (1,803,885.46) | 2,060,611.39 | 0.00 | 0.00 | 2,922,228.53 | (2,665,502.60) |

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CITY OF JAMESTOWN
 JANUARY 1, 2009 - DECEMBER 31, 2009

| <u>FUND</u> | <u>JAN. 1, 2009</u> | <u>RECEIPTS</u> | <u>TRANSFER IN</u> | <u>TRANSFER OUT</u> | <u>DISBURSEMENTS</u> | <u>DEC. 31, 2009</u> |
|--|---------------------|-----------------|--------------------|---------------------|----------------------|----------------------|
| <u>DEBT SERVICE FUNDS</u> | | | | | | |
| Special Assmnt. Deficiency | 2,134,735.79 | 54,647.15 | | 27,694.60 | 18.45 | 2,161,669.89 |
| Curb & Gutter | 200,362.92 | 86,869.16 | | | 0.00 | 287,232.08 |
| Series D - Ref Imp - 1997 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| Series E - Ref Imp - 1998 | 1,180.82 | 717.81 | | | 0.00 | 1,898.63 |
| 1999 BND A (#98-71) | 184,080.96 | 69,278.09 | | | 65,362.50 | 187,996.55 |
| 1999 BND B (#99-71) | 123,868.03 | 41,313.97 | | | 41,212.50 | 123,969.50 |
| Series H - Ref Imp - 2001 | 120,780.63 | 58,233.78 | | | 50,442.00 | 128,572.41 |
| Series I - Ref Imp - 2002 | 106,841.06 | 207,158.53 | | 83,907.59 | 230,092.00 | 0.00 |
| Series J - Ref Imp - 2002 | 88,472.47 | 78,491.01 | | | 66,801.50 | 100,161.98 |
| Series K - Ref Imp - 2003 | 230,732.53 | 26,617.51 | | | 22,490.00 | 234,860.04 |
| Series L - Ref Imp - 2003 | 109,176.52 | 189,210.49 | | | 198,738.50 | 99,648.51 |
| Series M - Ref Imp - 2004 | 97,601.30 | 175,837.44 | | | 178,791.25 | 94,647.49 |
| Series N - Ref Imp - 2005 | 136,329.41 | 206,066.52 | | | 223,787.38 | 118,608.55 |
| Wastewater Treatment Assmnt. - Series 2004 | 96,403.78 | 128,685.84 | | | 94,050.00 | 131,039.62 |
| Series O - Ref Imp - 2006 | 157,407.93 | 298,272.71 | | | 300,265.00 | 155,415.64 |
| Series P - Ref Imp - 2007 | 74,973.71 | 297,586.32 | | | 266,352.00 | 106,208.03 |
| Series 2007B - (SW San. Sewer # 06-31) | 517,712.18 | 122,123.43 | | | 118,597.50 | 521,238.11 |
| Series Q - Ref Imp - 2008 | 45,009.00 | 278,352.33 | | | 285,754.74 | 37,606.59 |
| Series R - Ref Imp - 2009 | 0.00 | 91,496.08 | | | 16,722.76 | 74,773.32 |
| TOTAL | 4,425,669.04 | 2,410,958.17 | 0.00 | 111,602.19 | 2,159,478.08 | 4,565,546.94 |
| <u>ENTERPRISE FUNDS</u> | | | | | | |
| Water Utility | 1,416,018.69 | 2,469,552.81 | | 75,000.00 | 2,283,665.68 | 1,526,905.82 |
| Sewer Utility | 3,616,595.69 | 2,710,961.95 | | 50,000.00 | 2,662,704.21 | 3,614,853.43 |
| Sanitation Operation | 44,018.26 | 1,234,443.30 | | 290,000.00 | 944,345.88 | 44,115.68 |
| Solid Waste Disposal Site | 2,134,135.15 | 943,550.88 | 250,000.00 | | 876,198.82 | 2,451,487.21 |
| Water Meter Deposits | 118,704.91 | 13,799.58 | | | 11,701.17 | 120,803.32 |
| TOTAL | 7,329,472.70 | 7,372,308.52 | 250,000.00 | 415,000.00 | 6,778,615.76 | 7,758,165.46 |

(Cont. on next page)

TRUST & AGENCY FUNDS

CITY OF JAMESTOWN
 JANUARY 1, 2009 - DECEMBER 31, 2009

| <u>FUND</u> | <u>JAN. 1, 2009</u> | <u>RECEIPTS</u> | <u>TRANSFER IN</u> | <u>TRANSFER OUT</u> | <u>DISBURSEMENTS</u> | <u>DEC. 31, 2009</u> |
|-------------------------------------|----------------------|----------------------|--------------------|---------------------|----------------------|----------------------|
| Library | 0.00 | 440,920.43 | | | 440,920.43 | 0.00 |
| Airport | 0.00 | 147,640.78 | | | 147,640.78 | 0.00 |
| Planning Commission | (112.67) | 686.54 | | | 1,757.29 | (1,183.42) |
| Self Clearing Fund | 32,176.75 | 332,655.32 | | | 326,282.86 | 38,549.21 |
| State Sales Tax | 4,956.43 | 8,119.32 | | | 7,549.01 | 5,526.74 |
| Community Development Block Grants | 46,073.40 | 166,501.46 | | | 166,342.84 | 46,232.02 |
| Community Transp. Enhancement Grant | 0.00 | 0.00 | | | 0.00 | 0.00 |
| TOTAL | 83,093.91 | 1,096,523.85 | 0.00 | 0.00 | 1,090,493.21 | 89,124.55 |
| TOTAL ALL FUNDS | 17,122,262.57 | 30,778,585.09 | 526,602.24 | 526,602.24 | 26,741,363.21 | 21,159,484.45 |

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CITY OF JAMESTOWN
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2009
(UNAUDITED)

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CITY OF JAMESTOWN
NARRATIVE OF FINANCIAL HIGHLIGHTS
2009

General Fund

The fund started 2009 with a beginning fund balance of \$1,548,837 and ended the year with a balance of \$795,296. Budgeted ending balance was projected to be \$1,418,691. The large reduction in the year end fund balance was a result of the large volumes of water released from the Jamestown Reservoir and Pipestem Dam projects located to the north of the city. The large volumes of discharges resulted in major dike and levee construction along the river corridor by the United States Army Corp of Engineers and the City of Jamestown to prevent major flooding in the city. As a result the city expended \$2,483,279 in flood control from the fund and at year end FEMA reimbursements received for reimbursement to the city stood at \$1,432,783. The balance of approximately \$1,000,000 in reimbursements is expected to be received in early 2010. Without the impact of the expenditures and receipts related to flood control, general fund revenues were \$791,973 more than budgeted, expenditures were \$324,661 more than anticipated, and transfer of revenues into the fund were \$23,397 less than anticipated. Some of the reasons for the before mentioned variances are as follows:

- Revenues –Fines and forfeitures were \$50,976 lower (27%) mostly due to the necessity of the city needing to reduce its fee structure for fines due to a ruling from the ND State Attorney General. Highway Tax Distribution was \$496,334 higher than budgeted (63 %) due to an increase in the appropriations approved by the ND State Legislature and State Aid Distribution was \$50,660 higher (10%). The city also received a onetime \$114,486 appropriation from the State of North Dakota for assistance in higher than normal snow removal expenditures which occurred in the winter of 2008-2009. The general fund was also allotted \$266,339 from the State of North Dakota for ND estate taxes paid. Civic Center revenues were \$46,377 lower than anticipated (21%) which was largely a result of using the facility for flood related activities and the need to cancel some major events previously scheduled. Interest Income was \$38,959 less than anticipated due to lower rates of return on investments.
- Fire Department – The department expenditures were \$3,627 more than budgeted (0.7%).
- Police Department – The department expenditures were \$4,983 more than budgeted (0.2%).
- Municipal Court – The court ended the year with expenditures \$3,275 less than budgeted (3.4%).
- Finance & Assessment – The department’s expenditures were \$22,817 (9.8%) less than budgeted. This was a result of billings for the city share of reimbursable computer services to Stutsman County for 2009 not being received in time for inclusion in the 2009 expenditures and budgeted expense for equipment replacement not being incurred.
- Engineering – The engineering department expenditures were \$15,695 (12.3%) more than budgeted due to higher than anticipated salary and benefit costs,

relocation expenses for the City Engineer per hiring agreement and \$8,425 in expenses for the aerial photography of the city.

- Inspections, Forestry, Civic Center, City Hall, and General Administration were all within or very near budgeted expenditure.
- Street Department – The department expenditures exceeded budget by \$323,312 (27.8%). This was due primarily to the higher than expected costs related to snow removal and flood related expenditures during the budget period. Equipment Rental had been anticipated to be \$30,000 but actually resulted in a cost to the city of \$201,983.

Vector Control Fund

The fund had revenues of \$90,067 and expenditures of \$65,372 resulting in an ending fund balance for the year of \$168,862.

Equipment Replacement Fund

The fund ended 2009 with a balance of \$3,020,158, an overall decrease of \$210,001. During the year the following equipment was replaced: two (2) patrol vehicles were replaced in the police department; a fire pumper in the fire department; a motor grader, loader, steamer and sweeper in the street department; the office copier in the finance department; a van in the engineering department; a vehicle in the inspections department; the outdoor sign at the civic center; an Argo and two (2) grizzly sprayers in vector control and a packer and rear loader in the sanitation department. Interest earned on the fund for the year was down to \$49,704 and depreciation of existing equipment was funded at \$682,274.

Group Health Insurance Fund

Revenues were \$77,614 and expenditures were \$792,357 resulting in an ending fund balance of \$256,891 or \$114,743 less than the previous year end.

Sales Tax Fund

Sales Tax collections for both the economic development fund and the Jamestown School District bonded indebtedness generated \$2,017,290 for each. This was an increase of \$72,756 (3.7%) over 2008 for each entity. The economic development fund provided \$262,000 in operating funds for the JSDC, \$279,996 to pay down the indebtedness on the wastewater treatment plant and disbursed \$622,725 in incentive funds. \$4,261,396 in incentive funds plus interest was returned to the fund from Spiritwood Energy, L.L.C. as a result of the project being shelved. The fund balance at year end was \$6,897,250, of which \$1,127,194 has been committed leaving a balance uncommitted of \$5,770,056.

Convention Promotion Fund

Revenues were \$393,062 and expenditures were \$343,769, resulting in an ending fund balance of \$321,105.

Visitor's Promotion Capital Construction Fund

The fund provided \$16,162 to the N.D. Buffalo Foundation, \$22,100 to the Frontier Village, and \$12,092 to the Stutsman County Museum Board for a total of \$50,534. The ending fund balance was \$69,007.

Other Special Revenue Funds

The City administered numerous grant fund programs during the year such as:

Police Department

ND Highway Safety Grant for Police Dept- Alcohol Compliance
ND Highway Safety Grant for Police Dept-Saturation Patrol
ND Highway Safety Grant for Police Dept-Seatbelt
ND Highway Safety Grant for Police Dept-Seatbelt
2006 Law Enforcement Terrorism Prevention Grant
2007 Law Enforcement Terrorism Prevention Grant
2006 Justice Assistance Grant for Police Department
2007 Justice Assistance Grant for Police Department
2009 Justice Assistance Grant for Police Department
2009 Justice Assistance Grant for Police Department
Homeland Security State Grant for Police Department
Homeland Security State Grant for Police Department
Homeland Security State Grant for Police Department
Homeland Security State Grant for Police Department
Homeland Security State Grant for Police Department
Recovery Act COPS Hiring Recovery Program for Police Dept

Public Works Departments

Homeland Security State Grant for Public Works
Homeland Security State Grant for Public Works
Homeland Security State Grant for Public Works

Fire Department

2009 FEMA AFG Program for Fire Department
ND DCS Energy Grant for Fire Department
2008 FEMA AFG Program for Fire Department
Homeland Security State Grant for Fire Department
Homeland Security State Grant for Fire Department
Homeland Security State Grant for Fire Department
Homeland Security State Grant for Fire Department

Homeland Security State Grant for Fire Department

Civic Center

Recovery Act EECBG for Civic Center

Transportation

Transportation Enhancement Grant for US281 South

Agencies

Safe Routes to School Grant (Louis L'Amour)

Safe Shelter Grant on behalf of Safe Shelter

Safe Shelter Grant on behalf of Safe Shelter

Section 18 Grant for Jamestown Taxi Service

Section 18 Grant for Jamestown Taxi Service

State Aid for Public Transit for Jamestown Taxi Service

State Aid for Public Transit for Jamestown Taxi Service

Economic Development

CDBG for Dakota Brands International

CDBG for Realtruck, Inc.

CDBG for Precision Results

CDBG for Champ Industries

CDBG for Buffalo City Grille

CDBG for Choice Properties #13630

CDBG for Choice Properties #13620

CDBG for Ringdahl, Inc.

Total grant awards amount to over \$5,000,000 in new dollars coming to the City of Jamestown, other agencies and local businesses.

Public Building Site Fund

The fund generated revenues of \$143,183. A number of projects financed from the fund in 2009 included the Civic Center Cooling Tower (\$14,052); Civic Center Scoreboard (\$51,337) and Fire Hall Lighting System (\$7,296), for total expenditures of \$72,685 for the year. The ending fund balance was \$503,448.

Construction Fund

The Construction Fund had a yearend deficit of \$3,213,136 for projects in progress. The major portion of the deficit was for the US 281 South Reconstruction Project (\$547,707); East Business Loop Reconstruction Project (\$245,517); the 2009 Curb & Gutter Project (\$161,129); and the Seal Coat, Patching, Construction and Reconstruction District # 09-41 (\$1,921,613) which is scheduled to be financed with the city's annual refunding improvement bond sale in May 2010.

Special Assessment Funds

There are currently 17 separate funds which make up this category. These funds are established for the repayment of bonds sold to finance various public improvements made throughout the city. Total revenues for 2009 were \$2,410,958 and expenditures consisted primarily for the repayment of \$1,792,000 in principal on bonds, \$320,433 in interest on the debt and \$23,505 in trust service fees. At year end the city had an outstanding indebtedness of \$9,916,000 in refunding improvement bonds compared with \$9,838,000 at the end of 2008. Bonds in the amount of \$1,780,000 were sold in May to finance the 2008 Seal Coat, Patching, Construction and Reconstruction District.

Water Utility

The Water Utility had gross revenues of \$2,469,553 and operating expenditures of \$1,856,054. \$446,040 was set aside for the repayment of outstanding bonds and interest for 2010 and an additional \$246,955 was placed into the replacement and depreciation account reserve per city ordinance. This resulted in a net loss for the utility for the year of \$79,496 and an ending surplus account of \$53,727. Outstanding indebtedness for the utility at year end was \$4,440,000 compared to 4,950,000 at the end of 2008.

Sewer Utility

Total revenues were \$2,710,962 and operating expenditures were \$1,340,440. \$1,212,060 was set aside for the repayment of outstanding bonds and interest for 2010 and an additional \$271,096 was placed into the replacement and depreciation account reserve per city ordinance. This resulted in net loss for the utility for the year in the amount of \$112,635 leaving a balance in the surplus account of \$764,735. Outstanding indebtedness for the utility at year end was \$8,121,000 compared to 9,064,000 at the end of 2008.

Sanitation Fund

The sanitation operation had revenues of \$1,234,443 and operating expenditures of \$944,346 resulting in net revenues of \$290,097. \$250,000 was transferred to the Solid Waste Disposal Fund and placed into the construction reserve account to be used to offset construction costs of future sanitary and inert landfill cell construction.

Solid Waste Disposal Fund

The solid waste disposal had revenues of \$943,551 and operating expenses of \$611,561. \$28,656 -was placed in each of the following reserve accounts within the fund as required by regulation: the Closure Reserve, the Post Closure Care, and the Release Reserve. \$226,260 was set aside for the repayment of outstanding bonds and interest for 2010. This resulted in net revenue from operations of \$19,762. \$250,000 was transferred in from the Sanitation Operation Fund and placed into the construction reserve account to be used to offset future construction costs of sanitary and inert landfill cell construction. Outstanding indebtedness for the fund at year end was \$1,485,000 compared to \$1,670,000 at the end of 2008.

CITY OF JAMESTOWN
JANUARY 1, 2009 - DECEMBER 31, 2009

| <u>FUND</u> | <u>JAN. 1, 2009</u> | <u>RECEIPTS</u> | <u>TRANSFER IN</u> | <u>TRANSFER OUT</u> | <u>DISBURSEMENTS</u> | <u>DEC. 31, 2009</u> |
|-------------------------------------|-----------------------|----------------------|--------------------|---------------------|----------------------|-----------------------|
| GENERAL FUND | 1,548,837.33 | 7,067,971.75 | 276,602.24 | | 8,098,115.28 | 795,296.04 |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | | |
| Vector Control | 144,166.87 | 90,066.73 | | | 65,371.62 | 168,861.98 |
| Equipment Replacement | 3,230,158.57 | 472,274.32 | | | 682,274.47 | 3,020,158.42 |
| Group Health Insurance | 371,633.97 | 677,614.34 | | | 792,357.44 | 256,890.87 |
| City Sales Tax | 1,421,005.07 | 8,658,256.25 | | | 3,182,011.65 | 6,897,249.67 |
| Special Projects | 42,670.47 | 641.88 | | | 0.00 | 43,312.35 |
| Convention Promotion | 271,811.70 | 393,062.32 | | | 343,769.01 | 321,105.01 |
| Visitors Prom. Cap. Const. | 52,184.88 | 67,176.61 | | | 50,354.48 | 69,007.01 |
| Traffic Safety Task Force | 1,624.37 | 0.00 | | | 0.00 | 1,624.37 |
| S.A.F.E. Shelter Grant | 0.00 | 3,029.17 | | | 3,029.17 | 0.00 |
| City Taxi Fund | 14,907.65 | 36,802.00 | | | 36,326.00 | 15,383.65 |
| FEMA Firefighter Assistance Grant | 0.00 | 83,526.00 | | | 84,292.35 | (766.35) |
| Homeland Security State Grant | 0.05 | 0.00 | | 0.05 | 0.00 | (0.00) |
| ND Highway Safety Grants | (209.31) | 3,710.71 | | | 3,768.70 | (267.30) |
| 2006 Justice Assistance Grant | 0.00 | 978.66 | | | 978.66 | 0.00 |
| 2006 Law Enf. Terrorism Prev. Grant | (689.00) | 689.00 | | | 0.00 | 0.00 |
| 2007 Justice Assistance Grant | (3,390.24) | 7,378.50 | | | 10,089.47 | (6,101.21) |
| 2007 Law Enf. Terrorism Prev. Grant | (4,000.00) | 4,000.00 | | | 0.00 | 0.00 |
| 2009 Justice Assistance Grant | 0.00 | 0.00 | | | 6,114.31 | (6,114.31) |
| ND DES Homeland Security Grants | (2,800.00) | 271,004.92 | | | 431,695.02 | (163,490.10) |
| TOTAL | 5,539,075.05 | 10,770,211.41 | 0.00 | 0.05 | 5,692,432.35 | 10,616,854.06 |
| <u>CAPITAL PROJECT FUNDS</u> | | | | | | |
| Public Auditorium Const. | 9,142.08 | 86.67 | | | 0.00 | 9,228.75 |
| Public Building Site | 432,949.85 | 143,182.78 | | | 72,685.10 | 503,447.53 |
| City Hall Building Fund | 34,491.11 | 465.82 | | | 0.00 | 34,956.93 |
| Construction Fund | (2,280,468.50) | 1,916,876.12 | | | 2,849,543.43 | (3,213,135.81) |
| TOTAL | (1,803,885.46) | 2,060,611.39 | 0.00 | 0.00 | 2,922,228.53 | (2,665,502.60) |

(Cont. on next page)

CITY OF JAMESTOWN
 JANUARY 1, 2009 - DECEMBER 31, 2009

| <u>FUND</u> | <u>JAN. 1, 2009</u> | <u>RECEIPTS</u> | <u>TRANSFER IN</u> | <u>TRANSFER OUT</u> | <u>DISBURSEMENTS</u> | <u>DEC. 31, 2009</u> |
|--|---------------------|-----------------|--------------------|---------------------|----------------------|----------------------|
| <u>DEBT SERVICE FUNDS</u> | | | | | | |
| Special Assmnt. Deficiency | 2,134,735.79 | 54,647.15 | | 27,694.60 | 18.45 | 2,161,669.89 |
| Curb & Gutter | 200,362.92 | 86,869.16 | | | 0.00 | 287,232.08 |
| Series D - Ref Imp - 1997 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| Series E - Ref Imp - 1998 | 1,180.82 | 717.81 | | | 0.00 | 1,898.63 |
| 1999 BND A (#98-71) | 184,080.96 | 69,278.09 | | | 65,362.50 | 187,996.55 |
| 1999 BND B (#99-71) | 123,868.03 | 41,313.97 | | | 41,212.50 | 123,969.50 |
| Series H - Ref Imp - 2001 | 120,780.63 | 58,233.78 | | | 50,442.00 | 128,572.41 |
| Series I - Ref Imp - 2002 | 106,841.06 | 207,158.53 | | 83,907.59 | 230,092.00 | 0.00 |
| Series J - Ref Imp - 2002 | 88,472.47 | 78,491.01 | | | 66,801.50 | 100,161.98 |
| Series K - Ref Imp - 2003 | 230,732.53 | 26,617.51 | | | 22,490.00 | 234,860.04 |
| Series L - Ref Imp - 2003 | 109,176.52 | 189,210.49 | | | 198,738.50 | 99,648.51 |
| Series M - Ref Imp - 2004 | 97,601.30 | 175,837.44 | | | 178,791.25 | 94,647.49 |
| Series N - Ref Imp - 2005 | 136,329.41 | 206,066.52 | | | 223,787.38 | 118,608.55 |
| Wastewater Treatment Assmnt. - Series 2004 | 96,403.78 | 128,685.84 | | | 94,050.00 | 131,039.62 |
| Series O - Ref Imp - 2006 | 157,407.93 | 298,272.71 | | | 300,265.00 | 155,415.64 |
| Series P - Ref Imp - 2007 | 74,973.71 | 297,586.32 | | | 266,352.00 | 106,208.03 |
| Series 2007B - (SW San. Sewer # 06-31) | 517,712.18 | 122,123.43 | | | 118,597.50 | 521,238.11 |
| Series Q - Ref Imp - 2008 | 45,009.00 | 278,352.33 | | | 285,754.74 | 37,606.59 |
| Series R - Ref Imp - 2009 | 0.00 | 91,496.08 | | | 16,722.76 | 74,773.32 |
| TOTAL | 4,425,669.04 | 2,410,958.17 | 0.00 | 111,602.19 | 2,159,478.08 | 4,565,546.94 |
| <u>ENTERPRISE FUNDS</u> | | | | | | |
| Water Utility | 1,416,018.69 | 2,469,552.81 | | 75,000.00 | 2,283,665.68 | 1,526,905.82 |
| Sewer Utility | 3,616,595.69 | 2,710,961.95 | | 50,000.00 | 2,662,704.21 | 3,614,853.43 |
| Sanitation Operation | 44,018.26 | 1,234,443.30 | | 290,000.00 | 944,345.88 | 44,115.68 |
| Solid Waste Disposal Site | 2,134,135.15 | 943,550.88 | 250,000.00 | | 876,198.82 | 2,451,487.21 |
| Water Meter Deposits | 118,704.91 | 13,799.58 | | | 11,701.17 | 120,803.32 |
| TOTAL | 7,329,472.70 | 7,372,308.52 | 250,000.00 | 415,000.00 | 6,778,615.76 | 7,758,165.46 |

(Cont. on next page)

TRUST & AGENCY FUNDS

CITY OF JAMESTOWN
 JANUARY 1, 2009 - DECEMBER 31, 2009

| <u>FUND</u> | <u>JAN. 1, 2009</u> | <u>RECEIPTS</u> | <u>TRANSFER IN</u> | <u>TRANSFER OUT</u> | <u>DISBURSEMENTS</u> | <u>DEC. 31, 2009</u> |
|-------------------------------------|----------------------|----------------------|--------------------|---------------------|----------------------|----------------------|
| Library | 0.00 | 440,920.43 | | | 440,920.43 | 0.00 |
| Airport | 0.00 | 147,640.78 | | | 147,640.78 | 0.00 |
| Planning Commission | (112.67) | 686.54 | | | 1,757.29 | (1,183.42) |
| Self Clearing Fund | 32,176.75 | 332,655.32 | | | 326,282.86 | 38,549.21 |
| State Sales Tax | 4,956.43 | 8,119.32 | | | 7,549.01 | 5,526.74 |
| Community Development Block Grants | 46,073.40 | 166,501.46 | | | 166,342.84 | 46,232.02 |
| Community Transp. Enhancement Grant | 0.00 | 0.00 | | | 0.00 | 0.00 |
| TOTAL | 83,093.91 | 1,096,523.85 | 0.00 | 0.00 | 1,090,493.21 | 89,124.55 |
| TOTAL ALL FUNDS | 17,122,262.57 | 30,778,585.09 | 526,602.24 | 526,602.24 | 26,741,363.21 | 21,159,484.45 |

CITY OF JAMESTOWN
2009 INTERFUND TRANSFERS AND ADJUSTMENTS

| | 2009 <u>IN</u> | 2009 <u>OUT</u> | | 2008 <u>IN</u> | 2008 <u>OUT</u> |
|---|-------------------|--------------------|---|-------------------|--------------------|
| <u>GENERAL FUND</u> | | | | | |
| TRANSFER IN | 27,694.60 | | From Special Assessment Deficiency Fund (Interest Earned) | 20,931.05 | |
| | 0.05 | | From Homeland Security State Grant (Close Out Balance) | 0.00 | |
| | 83,907.59 | | From Series I - Ref Imp. - 2002 (Close Out Balance) | 0.00 | |
| | 0.00 | | From Series D - Ref. Imp. - 1997 (Close Out Fund) | 394.51 | |
| | 75,000.00 | | From Water Utility (Budgeted Transfer) | 0.00 | |
| | 50,000.00 | | From Sewer Utility (Budgeted Transfer) | 0.00 | |
| | 40,000.00 | | From Sanitation Operation (Budgeted Transfer) | 0.00 | |
| | 276,602.24 | 0.00 | | 21,325.56 | 0.00 |
| Homeland Security State Grant | | | | | |
| TRANSFER OUT | | | 0.05 To General Fund (Close Out Fund) | | 0.00 |
| | 0.00 | 0.05 | | 0.00 | 0.00 |
| <u>CONSTRUCTION FUND</u> | | | | | |
| TRANSFER IN | 0.00 | | From Curb & Gutter (Finance costs #07-11 Sidewalk, C & G) | 1,533.96 | |
| | 0.00 | | From 2007B (SW Sanitary Sewer #06-31) (Close Out #06-31 Construction) | 5,263.02 | |
| TRANSFER OUT | | | 0.00 To Series Q - 2008 (Close out SC,P, C, & RC # 07-41 construction) | | 10,985.58 |
| | 0.00 | 0.00 | | 6,796.98 | 10,985.58 |
| <u>SPECIAL ASSESSMENT DEFICIENCY FUND</u> | | | | | |
| TRANSFER OUT | | | 27,694.60 To General Fund (Interest Earned) | | 20,931.05 |
| | 0.00 | 27,694.60 | | 0.00 | 20,931.05 |

(Continued on next page)

CITY OF JAMESTOWN
2009 INTERFUND TRANSFERS AND ADJUSTMENTS

| | 2009 <u>IN</u> | 2009 <u>OUT</u> | | 2008 <u>IN</u> | 2008 <u>OUT</u> |
|---|-------------------|--------------------|--|-------------------|--------------------|
| <u>SERIES 2007B (S.W. SANITARY SEWER # 06-31)</u> | | | | | |
| TRANSFER OUT | | 0.00 | To Construction (Close Out #06-31 Construction) | | 5,263.02 |
| | 0.00 | 0.00 | | 0.00 | 5,263.02 |
| <u>SERIES Q - REF. IMP. 2008</u> | | | | | |
| TRANSFER IN | 0.00 | | From Construction (Close out # 07-41 SC,P,C, & RC Construction) | 10,985.58 | |
| | 0.00 | 0.00 | | 10,985.58 | 0.00 |
| <u>SERIES D - REF. IMP. 1997</u> | | | | | |
| TRANSFER OUT | | 0.00 | To General Fund (Close Out Balance) | | 394.51 |
| | 0.00 | 0.00 | | 0.00 | 394.51 |
| <u>CURB & GUTTER</u> | | | | | |
| TRANSFER OUT | | 0.00 | To Construction (Finance costs #07-11 Sidewalk, C & G) | | 1,533.96 |
| | 0.00 | 0.00 | | 0.00 | 1,533.96 |
| <u>SERIES I - REF. IMP. 2002</u> | | | | | |
| TRANSFER OUT | | 83,907.59 | To General Fund (Close Out Balance) | | 0.00 |
| | 0.00 | 83,907.59 | | 0.00 | 0.00 |
| <u>WATER UTILITY</u> | | | | | |
| TRANSFER OUT | | 75,000.00 | To General Fund (Budgeted Transfer) | | 0.00 |
| | 0.00 | 75,000.00 | | 0.00 | 0.00 |
| <u>SEWER UTILITY</u> | | | | | |
| TRANSFER OUT | | 50,000.00 | To General Fund (Budgeted Transfer) | | 0.00 |
| | 0.00 | 50,000.00 | | 0.00 | 0.00 |

(Continued on next page)

CITY OF JAMESTOWN
2009 INTERFUND TRANSFERS AND ADJUSTMENTS

| | 2009 <u>IN</u> | 2009 <u>OUT</u> | | 2008 <u>IN</u> | 2008 <u>OUT</u> |
|---------------------------------|-------------------|--------------------|--|-------------------|--------------------|
| <u>SANITATION OPERATION</u> | | | | | |
| TRANSFER OUT | | | 40,000.00 To General Fund (Budgeted Transfer) | | 0.00 |
| | | | 250,000.00 To Solid Waste Disposal (Construction Reserve Account) | | 400,000.00 |
| | 0.00 | 290,000.00 | | 0.00 | 400,000.00 |
| <u>SOLID WASTE DISPOSAL</u> | | | | | |
| TRANSFER IN | 250,000.00 | | From Sanitation Operation (Construction Reserve Account) | 400,000.00 | |
| | 250,000.00 | 0.00 | | 400,000.00 | 0.00 |
| TOTAL TRANSFERS | 526,602.24 | 526,602.24 | | 439,108.12 | 439,108.12 |

CITY OF JAMESTOWN
2008 TAXES LEVIED & RECEIVED

| | <u>TOTAL</u> | <u>GENERAL</u> | <u>PUBLIC BLDG SITE</u> | <u>CITY SHARE SPECIALS</u> | <u>AIRPORT</u> | <u>AIRPORT INS RSV</u> | <u>AIRPORT SP ASMNT.</u> | <u>LIBRARY</u> |
|------------------------------------|--------------|----------------|-----------------------------|--------------------------------|----------------|----------------------------|------------------------------|----------------|
| Taxes Allowed By County | 3,303,591.32 | 2,378,765.64 | 131,395.01 | 266,120.14 | 104,469.64 | 783.52 | 30,296.20 | 391,761.17 |
| Amount Levied | 3,306,225.00 | 2,378,675.00 | 131,390.00 | 266,110.00 | 105,000.00 | 750.00 | 30,300.00 | 394,000.00 |
| Over (Under) Budgeted Levy | (2,633.68) | 90.64 | 5.01 | 10.14 | (530.36) | 33.52 | (3.80) | (2,238.83) |
| Total Tax Allowed | 3,303,591.32 | 2,378,765.64 | 131,395.01 | 266,120.14 | 104,469.64 | 783.52 | 30,296.20 | 391,761.17 |
| 2008 Tax Received | 3,124,820.12 | 2,250,000.09 | 124,212.21 | 251,838.27 | 98,815.05 | 740.51 | 28,658.34 | 370,555.65 |
| Abatements* | (5,989.18) | (4,309.22) | (237.77) | (482.13) | (190.46) | (1.19) | (54.50) | (713.91) |
| Taxes Allowed But Not Received | 184,760.38 | 133,074.77 | 7,420.57 | 14,764.00 | 5,845.05 | 44.20 | 1,692.36 | 21,919.43 |
| Discounts* | (106,394.01) | (76,607.91) | (4,229.17) | (8,574.57) | (3,364.51) | (25.21) | (975.74) | (12,616.90) |
| Balance Unpaid | 78,366.37 | 56,466.86 | 3,191.40 | 6,189.43 | 2,480.54 | 18.99 | 716.62 | 9,302.53 |
| % of 2008 Taxes Collected | 97.6% | 97.6% | 97.6% | 97.7% | 97.6% | 97.6% | 97.6% | 97.6% |
| Taxes Received 2008 Levy | 3,124,820.12 | 2,250,000.09 | 124,212.21 | 251,838.27 | 98,815.05 | 740.51 | 28,658.34 | 370,555.65 |
| Delinquent Taxes & Penalty | 64,368.47 | 50,790.84 | 1,849.26 | 4,126.60 | 1,475.73 | 11.09 | 548.62 | 5,566.33 |
| Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Receipts | 3,189,188.59 | 2,300,790.93 | 126,061.47 | 255,964.87 | 100,290.78 | 751.60 | 29,206.96 | 376,121.98 |
| % of Total Receipts to Tax Allowed | 96.5% | 96.7% | 95.9% | 96.2% | 96.0% | 95.9% | 96.4% | 96.0% |

*Per Stutsman County Auditor's Records

CITY OF JAMESTOWN
SPECIAL ASSESSMENTS CERTIFIED & COLLECTED
2008

| | <u>TOTAL</u> | <u>CURB</u> | <u>SERIES D</u> | <u>SERIES E</u> | <u>SS 98-71</u> | <u>SS 99-71</u> | <u>SERIES H</u> | <u>SERIES I</u> | <u>SERIES J</u> |
|-----------------------------|---------------------|------------------|-----------------|-----------------|------------------|------------------|------------------|-------------------|------------------|
| 2008 Amount | 1,808,687.56 | 64,954.69 | | | 57,681.69 | 29,355.21 | 27,807.99 | 165,018.98 | 51,278.08 |
| Delinquent Amount Collected | 34,247.72 | | | 460.78 | | 694.56 | 2,897.63 | 5,830.64 | 8,335.90 |
| Penalties | 11,864.78 | 37.95 | | 249.16 | 72.38 | 396.25 | 963.52 | 1,330.35 | 2,092.12 |
| City Share Specials | 255,964.87 | 16,356.16 | | | 7,371.80 | 5,119.30 | 7,525.36 | 31,048.54 | 14,334.03 |
| Bank Tax Distribution | 10,144.41 | 648.23 | | | 292.16 | 202.89 | 298.24 | 1,230.52 | 568.09 |
| Homestead Credit | 2,644.90 | 169.01 | | | 76.17 | 52.90 | 77.76 | 320.83 | 148.11 |
| City Property Assessment | 13,669.16 | | | | | | | 548.58 | |
| Stop-n-go | 0.00 | | | | | | | | |
| Airport Assessments | 30,283.38 | | | | | | 16,511.84 | | |
| Bond Proceeds | | | | | | | | | |
| Total | 2,167,506.78 | 82,166.04 | 0.00 | 709.94 | 65,494.20 | 35,821.11 | 56,082.34 | 205,328.44 | 76,756.33 |
| | | | | | | | | | |
| 2008 Amount Certified | 1,872,479.59 | 65,902.95 | 0.00 | 0.00 | 58,607.59 | 30,722.12 | 28,715.20 | 170,477.47 | 54,134.84 |
| 2008 Amount Collected | 1,808,687.56 | 64,954.69 | 0.00 | 0.00 | 57,681.69 | 29,355.21 | 27,807.99 | 165,018.98 | 51,278.08 |
| | | | | | | | | | |
| Outstanding 12-31-09 | 63,792.03 | 948.26 | 0.00 | 0.00 | 925.90 | 1,366.91 | 907.21 | 5,458.49 | 2,856.76 |
| | | | | | | | | | |
| % Paid | 96.6% | 98.6% | NA | NA | 98.4% | 95.6% | 96.8% | 96.8% | 94.7% |

CITY OF JAMESTOWN
SPECIAL ASSESSMENTS CERTIFIED & COLLECTED
2008

| | <u>SERIES K</u> | <u>SERIES L</u> | <u>SERIES M</u> | <u>SERIES N</u> | Wastewater Treatment <u>2004</u> | <u>SERIES O</u> | <u>SERIES P</u> | 2007B <u>(06-31)</u> | <u>SERIES Q</u> |
|---------------------------------------|------------------|-------------------|-------------------|-------------------|--|-------------------|-------------------|-------------------------|-------------------|
| 2008 Amount | 15,419.76 | 163,646.00 | 150,116.01 | 162,640.11 | 107,705.95 | 246,574.94 | 227,456.30 | 86,653.55 | 252,378.30 |
| Delinquent Amount Collected | 1,822.25 | 192.16 | 390.77 | 4,127.19 | 6,296.37 | 2,182.33 | 613.72 | 403.42 | |
| Penalties | 595.09 | | 463.57 | 1,039.14 | 1,104.59 | 1,730.61 | 679.93 | 197.87 | 912.25 |
| City Share Specials | 4,274.61 | 18,608.63 | 21,321.88 | 19,632.52 | 5,196.09 | 41,210.34 | 42,899.71 | 21,065.90 | |
| Bank Tax Distribution | 169.41 | 737.50 | 845.03 | 778.08 | 205.93 | 1,633.25 | 1,700.20 | 834.88 | |
| Homestead Credit | 44.17 | 192.28 | 220.32 | 202.86 | 53.69 | 425.83 | 443.29 | 217.68 | |
| City Property Assessment Stop-n-go | | 2,052.18 | | | | | 11,068.40 | | |
| Airport Assessments | | | | 11,556.02 | 2,215.52 | | | | |
| Total | <u>22,325.29</u> | <u>185,428.75</u> | <u>173,357.58</u> | <u>199,975.92</u> | <u>122,778.14</u> | <u>293,757.30</u> | <u>284,861.55</u> | <u>109,373.30</u> | <u>253,290.55</u> |
| | | | | | | | | | |
| 2008 Amount Certified | 16,148.33 | 165,175.87 | 157,958.58 | 167,733.60 | 114,111.63 | 253,328.57 | 237,770.72 | 88,976.58 | 262,715.54 |
| 2008 Amount Collected | 15,419.76 | 163,646.00 | 150,116.01 | 162,640.11 | 107,705.95 | 246,574.94 | 227,456.30 | 86,653.55 | 252,378.30 |
| Outstanding 12-31-09 | <u>728.57</u> | <u>1,529.87</u> | <u>7,842.57</u> | <u>5,093.49</u> | <u>6,405.68</u> | <u>6,753.63</u> | <u>10,314.42</u> | <u>2,323.03</u> | <u>10,337.24</u> |
| | | | | | | | | | |
| % Paid | 95.5% | 99.1% | 95.0% | 97.0% | 94.4% | 97.3% | 95.7% | 97.4% | 96.1% |

CITY OF JAMESTOWN
 UNCOLLECTED TAXES & SPECIAL ASSESSMENTS
 DECEMBER 31, 2009

(Per Stutsman County Auditor's Records)

| | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>TOTAL</u> |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| General | | 4,142.31 | 7,223.82 | 14,065.54 | 30,238.87 | 55,670.54 |
| Public Building Site | | 207.38 | 367.33 | 748.73 | 1,669.35 | 2,992.79 |
| City Share Specials | | 461.91 | 757.20 | 1,713.98 | 3,384.58 | 6,317.67 |
| Airport | | 166.36 | 294.32 | 595.67 | 1,328.05 | 2,384.40 |
| Airport Insurance Reserve | | 1.25 | 2.21 | 4.47 | 9.95 | 17.88 |
| Airport Special Assessments | | 91.50 | 100.06 | 187.63 | 385.14 | 764.33 |
| Library | | 627.60 | 1,103.69 | 2,233.73 | 4,980.18 | 8,945.20 |
| TOTAL UNCOLLECTED | 0.00 | 5,698.31 | 9,848.63 | 19,549.75 | 41,996.12 | 77,092.81 |
| AMOUNT LEVIED | 2,999,593.87 | 3,120,665.80 | 3,243,401.00 | 3,310,495.00 | 3,306,225.00 | 15,980,380.67 |
| % UNCOLLECTED | 0.0% | 0.2% | 0.3% | 0.6% | 1.3% | 0.5% |
| SPECIAL ASSESSMENTS UNCOLLECTED | | 24,041.19 | 27,346.66 | 34,073.12 | 55,852.64 | 141,313.61 |
| SPECIAL ASSESSMENTS CERTIFIED | 1,482,556.76 | 1,591,751.08 | 1,692,649.88 | 1,803,147.28 | 1,872,479.59 | 8,442,584.59 |
| % OF AMOUNT CERTIFIED | 0.0% | 1.5% | 1.6% | 1.9% | 3.0% | 1.7% |

09-Taxes Uncollected

CITY OF JAMESTOWN
INVESTMENTS
AS OF DECEMBER 31, 2009

| | | | | | | | |
|-----------------|-------------|---------|---------|---------|---------|---------|------------|
| C. D. Due Date: | Savings | 1/6/10 | 1/6/10 | 2/3/10 | 2/3/10 | 3/3/10 | TOTAL |
| Institution: | W.F.B. | UNISON | CCU | UNISON | CCU | CCU | 12/31/2009 |
| C. D. Number: | 881-0631666 | | | | | | |
| C. D. Rate: | | 1.15% | 0.75% | 0.80% | 0.75% | 0.80% | |
| C.D. Term: | None | 63 Days | 63 Days | 56 Days | 56 Days | 63 Days | |

FUND:

GENERAL FUND 0

SPECIAL REVENUE FUNDS

| | | | | | | | |
|---------------------------|------------|--------------|------------|--------------|--------------|----------|--------------|
| Vector Control | | | 155 | | | | 155 |
| Equip. Replacement | 103 | | | | 2,500 | | 2,603 |
| Group Health Ins. | | | 275 | | | | 275 |
| City Sales Tax | | 1,000 | 235 | 4,365 | | | 5,600 |
| Special Projects | | | | 40 | | | 40 |
| Convention Promotion | | | | 300 | | | 300 |
| V.P. Cap. Construction | | | | 65 | | | 65 |
| Traffic Safety Task Force | | | | | | | 0 |
| S.A.F.E. Shelter Grant | | | | | | | 0 |
| City Taxi Fund | | | | | | | 0 |
| Local L. E. Block Grant | | | | | | | 0 |
| Total | <u>103</u> | <u>1,000</u> | <u>665</u> | <u>4,770</u> | <u>2,500</u> | <u>0</u> | <u>9,038</u> |

CAPITAL PROJECT FUNDS

| | | | | | | | |
|------------------------|----------|-----------|----------|------------|----------|----------|------------|
| Pub. Aud. Construction | | | | | | | 0 |
| Pub. Bldg. Site | | | | 500 | | | 500 |
| City Hall Bldg. Fund | | 30 | | | | | 30 |
| Construction Fund | | | | | | | 0 |
| Total | <u>0</u> | <u>30</u> | <u>0</u> | <u>500</u> | <u>0</u> | <u>0</u> | <u>530</u> |

DEBT SERVICE FUNDS

| | | | | | | | |
|------------------------------|------------|-----------|----------|--------------|----------|----------|--------------|
| Spcl. Assmt. Def. | 110 | | | | | | 110 |
| Series V - 1993 | | | | | | | 0 |
| Series W - 1993 | | | | | | | 0 |
| Series X - 1994 | | | | | | | 0 |
| Series Y - 1994 | | | | | | | 0 |
| Series Z - 1995 | | | | | | | 0 |
| Series D - 1997 | | | | | | | 0 |
| Series E - 1998 | | | | | | | 0 |
| 1999 BND SS-98-71 | | | | 180 | | | 180 |
| 1999 BND SS-99-71 | | | | 120 | | | 120 |
| Series H - 2001 | | | | 500 | | | 500 |
| Series I - 2002 | | | | 125 | | | 125 |
| Series J - 2003 | | | | 75 | | | 75 |
| Series K - 2003 | | | | 200 | | | 200 |
| Series L - 2003 | | | | 95 | | | 95 |
| Series M - 2004 | | | | 75 | | | 75 |
| Series N - 2005 | | | | 115 | | | 115 |
| Wastewater Treatment Assmnt. | | | | 130 | | | 130 |
| Series O - 2006 | | | | 150 | | | 150 |
| Series P - 2007 | | 75 | | | | | 75 |
| Series 2007B SW Sewer | | | | 40 | | | 40 |
| Series Q - 2008 | | | | 30 | | | 30 |
| Curb & Gutter | | | | 275 | | | 275 |
| Total | <u>110</u> | <u>75</u> | <u>0</u> | <u>2,110</u> | <u>0</u> | <u>0</u> | <u>2,295</u> |

(Continued on next page)

CITY OF JAMESTOWN
INVESTMENTS
AS OF DECEMBER 31, 2009

| | | | | | | | |
|-----------------|-------------|---------|---------|---------|---------|---------|------------|
| C. D. Due Date: | Savings | 1/6/10 | 1/6/10 | 2/3/10 | 2/3/10 | 3/3/10 | TOTAL |
| Institution: | W.F.B. | UNISON | CCU | UNISON | CCU | CCU | 12/31/2009 |
| C. D. Number: | 881-0631666 | | | | | | |
| C. D. Rate: | | 1.15% | 0.75% | 0.80% | 0.75% | 0.80% | |
| C.D. Term: | None | 63 Days | 63 Days | 56 Days | 56 Days | 63 Days | |

FUND:

ENTERPRISE FUNDS

| | | | | | | | |
|-------------------------------|------------|------------|----------|--------------|----------|----------|--------------|
| Water Utility | | | | 1,500 | | | 1,500 |
| Sewer Utility | 432 | 395 | | 2,500 | | | 3,327 |
| Sanitation Operation | | 500 | | | | | 500 |
| Solid Waste Disposal Facility | | | | 2,000 | | | 2,000 |
| Water Meter Dep. | | | | 120 | | | 120 |
| Total | <u>432</u> | <u>895</u> | <u>0</u> | <u>6,120</u> | <u>0</u> | <u>0</u> | <u>7,447</u> |

TRUST & AGENCY FUNDS

| | | | | | | | |
|----------------------|----------|----------|----------|----------|----------|----------|----------|
| Library | | | | | | | 0 |
| Airport | | | | | | | 0 |
| Planning Comm. | | | | | | | 0 |
| Self Clearing | | | | | | | 0 |
| N.D. State Sales Tax | | | | | | | 0 |
| Total | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

| | | | | | | | |
|-----------------|-----|-------|-----|--------|-------|---|--------|
| Total All Funds | 645 | 2,000 | 665 | 13,500 | 2,500 | 0 | 19,310 |
|-----------------|-----|-------|-----|--------|-------|---|--------|

CITY OF JAMESTOWN
INTEREST INCOME
2009

| <u>FUND</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|-------------|-------------|-------------|-------------|-------------|
| General Fund | 56,363.44 | 111,228.19 | 122,226.19 | 70,219.90 | 38,958.62 |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | |
| Vector Control | 1,375.57 | 3,592.55 | 5,159.24 | 3,558.79 | 2,490.03 |
| Equipment Replacement | 78,141.79 | 129,550.31 | 128,154.91 | 95,099.45 | 49,704.32 |
| Group Health Insurance | 7,506.55 | 17,234.88 | 21,304.90 | 15,834.72 | 5,239.59 |
| City Sales Tax | 133,085.42 | 144,864.51 | 71,659.74 | 33,127.78 | 27,536.68 |
| Special Projects | 801.64 | 1,650.14 | 1,326.50 | 218.23 | 641.88 |
| Visitors Promotion | 2,745.23 | 6,920.45 | 5,754.75 | 7,838.08 | 3,907.67 |
| Visitors Promotion Capital Construction | 1,517.62 | 2,613.17 | 1,803.50 | 2,116.21 | 922.32 |
| Traffic Safety Task Force | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| S.A.F.E. Shelter Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| City Taxi Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 225,173.82 | 306,426.01 | 235,163.54 | 157,793.26 | 90,442.49 |
| <u>CAPITAL PROJECT FUNDS</u> | | | | | |
| Public Auditorium Construction | 61.78 | 242.56 | 94.62 | 46.33 | 86.67 |
| Public Building Site | 6,111.21 | 11,909.67 | 14,075.23 | 16,556.28 | 7,717.44 |
| City Hall Construction Fund | 1,365.03 | 1,301.39 | 1,040.69 | 777.05 | 465.82 |
| Construction Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 7,538.02 | 13,453.62 | 15,210.54 | 17,379.66 | 8,269.93 |
| <u>DEBT SERVICE FUNDS</u> | | | | | |
| Special Assessment Deficiency | 28,004.93 | 44,642.07 | 34,246.27 | 20,931.05 | 27,694.60 |
| Series V - Ref Imp - 1993 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Series W - Ref Imp - 1993 | 364.32 | 238.88 | 66.10 | 0.00 | 0.00 |
| Series X - Ref Imp - 1994 | 133.90 | 502.13 | 0.00 | 0.00 | 0.00 |
| Series Y - Ref Imp - 1994 | 4.83 | 11.72 | 0.00 | 0.00 | 0.00 |
| Series Z - Ref Imp - 1995 | 5.67 | 5.99 | 0.00 | 0.00 | 0.00 |
| Curb & Gutter | 2,944.21 | 6,587.43 | 5,132.38 | 3,090.22 | 3,529.47 |
| Series D - Ref Imp - 1997 | 3,587.21 | 7,432.06 | 86.70 | 0.00 | 0.00 |
| Series E - Ref Imp - 1998 | 2,347.64 | 4,675.14 | 0.00 | 0.00 | 7.87 |
| 1999 BND (SS 98-71) | 3,117.01 | 7,133.52 | 6,221.55 | 2,970.70 | 3,237.53 |
| 1999 BND (SS 99-71) | 1,888.18 | 4,565.92 | 3,984.25 | 2,173.54 | 2,004.58 |
| Series H - Ref Imp - 2001 | 3,188.89 | 6,367.61 | 4,083.66 | 2,057.49 | 2,151.44 |
| Series I - Ref Imp - 2002 | 3,311.56 | 6,188.29 | 4,386.88 | 2,677.92 | 1,830.09 |
| Series J - Ref Imp - 2003 | 1,147.26 | 2,673.91 | 3,306.67 | 2,299.20 | 1,734.68 |
| Series K - Ref Imp - 2003 | 5,288.39 | 9,150.03 | 6,829.65 | 4,356.26 | 4,072.22 |
| Series L - Ref Imp - 2003 | 2,022.73 | 3,804.18 | 3,308.99 | 3,088.67 | 1,519.24 |
| Series M - Ref Imp - 2004 | 1,097.03 | 2,805.69 | 2,578.10 | 1,608.94 | 1,954.79 |
| Series N - Ref Imp - 2005 | 0.00 | 3,014.50 | 4,135.52 | 3,073.70 | 2,700.73 |
| Wastewater Treatment Assmnt -2004 | 0.00 | 779.63 | 2,429.23 | 1,968.10 | 2,184.70 |
| Series O - Ref Imp - 2006 | 0.00 | 1,006.41 | 3,393.39 | 3,964.01 | 2,551.21 |
| Series P - Ref Imp - 2007 | 0.00 | 0.00 | 30.74 | 1,153.40 | 1,656.51 |
| Series Q - Ref Imp - 2008 | 0.00 | 0.00 | 0.00 | 0.00 | 1,322.37 |
| Series 2007B (SW San. Sewer #06-31) | 0.00 | 0.00 | 0.00 | 9,494.99 | 7,812.77 |
| Series R - Ref Imp - 2009 | 0.00 | 0.00 | 0.00 | 0.00 | 129.43 |
| TOTAL | 58,453.76 | 111,585.11 | 84,220.08 | 64,908.19 | 68,094.23 |

(cont on next page)

CITY OF JAMESTOWN
INTEREST INCOME
2009

| <u>FUND</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| <u>ENTERPRISE FUNDS</u> | | | | | |
| Water Utility | 29,586.07 | 54,368.56 | 39,174.83 | 24,674.70 | 21,762.24 |
| Sewer Utility | 90,963.41 | 134,281.77 | 89,383.60 | 60,677.77 | 51,229.90 |
| Sanitation Operation | 13,662.51 | 21,198.74 | 13,083.57 | 8,345.69 | 2,311.33 |
| Solid Waste Disposal Site | 36,392.00 | 76,499.56 | 39,937.66 | 28,545.20 | 31,485.52 |
| Water Meter Deposits | 1,365.66 | 3,797.47 | 1,900.08 | 1,018.96 | 1,349.58 |
| TOTAL | 171,969.65 | 290,146.10 | 183,479.74 | 123,262.32 | 108,138.57 |
| <u>TRUST & AGENCY FUNDS</u> | | | | | |
| Library | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Airport | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Planning Commission | 1.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| Self Clearing Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Sales Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 1.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ALL FUNDS | 519,500.32 | 832,839.03 | 640,300.09 | 433,563.33 | 313,903.84 |

CITY OF JAMESTOWN
 OPERATING REVENUES FROM THE STATE OF NORTH DAKOTA
 1995 - 2009

| | <u>1995</u> <u>ACTUAL</u> | <u>1996</u> <u>ACTUAL</u> | <u>1997</u> <u>ACTUAL</u> | <u>1998</u> <u>ACTUAL</u> | <u>1999</u> <u>ACTUAL</u> | <u>2000</u> <u>ACTUAL</u> | <u>2001</u> <u>ACTUAL</u> | <u>2002</u> <u>ACTUAL</u> |
|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <u>CITY OF JAMESTOWN</u> | | | | | | | | |
| Highway Tax Distribution | 532,177.77 | 577,374.92 | 609,096.06 | 602,192.84 | 599,954.15 | 636,781.69 | 627,801.23 | 631,011.16 |
| State Revenue Sharing | 142,512.84 | 186,183.14 | 178,554.64 | 175,442.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| Personal Property Payback | 110,173.15 | 113,459.30 | 120,399.51 | 93,657.06 | 0.00 | 0.00 | 0.00 | 0.00 |
| Homestead Credit | 24,984.79 | 30,196.84 | 31,943.34 | 20,330.96 | 22,821.64 | 21,180.26 | 17,890.36 | 20,662.72 |
| Bank Tax Distribution | 0.00 | 0.00 | 0.00 | 0.00 | 42,004.97 | 52,196.20 | 53,724.06 | 55,686.75 |
| State Aid Distribution | 0.00 | 0.00 | 0.00 | 0.00 | 453,494.62 | 273,553.72 | 345,169.20 | 375,319.74 |
| State Telecommunications Tax | 0.00 | 0.00 | 0.00 | 0.00 | 35,113.38 | 34,782.90 | 34,782.90 | 34,782.90 |
| Cigarette Tax | 53,074.63 | 52,869.26 | 52,521.31 | 51,668.94 | 49,310.62 | 47,197.21 | 44,807.30 | 42,684.59 |
| Estate tax | 16,836.43 | 64,995.44 | 59,993.31 | 16,053.33 | 262,945.89 | 80,967.04 | 600,176.17 | 24,345.35 |
| Motor Veh. Fuel Tax Refund | 5,586.54 | 5,599.80 | 7,350.15 | 6,704.50 | 5,730.44 | 3,052.98 | 2,600.00 | 1,712.00 |
| National Guard Lease | 13,884.00 | 9,256.00 | 9,256.00 | 9,256.00 | 9,256.00 | 9,256.00 | 9,256.00 | 9,256.00 |
| State Gaming Tax | 18,194.75 | 14,892.29 | 17,471.05 | 17,786.46 | 15,642.00 | 0.00 | 3,258.00 | 14,222.00 |
| TOTAL | 917,424.90 | 1,054,826.99 | 1,086,585.37 | 993,092.13 | 1,496,273.71 | 1,158,968.00 | 1,739,465.22 | 1,209,683.21 |
| <u>LIBRARY</u> | | | | | | | | |
| Personal Property Payback | 13,941.74 | 14,956.82 | 17,167.99 | 14,586.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| Homestead Credit | 3,166.58 | 3,970.63 | 3,703.20 | 3,166.09 | 3,088.77 | 2,865.24 | 3,463.93 | 3,660.31 |
| Bank Tax Distribution | 0.00 | 0.00 | 0.00 | 0.00 | 6,554.37 | 7,066.94 | 6,687.89 | 6,500.29 |
| State Aid Distribution | 0.00 | 0.00 | 0.00 | 0.00 | 22,628.94 | 13,650.08 | 17,223.63 | 18,728.10 |
| State Telecommunications Tax | 0.00 | 0.00 | 0.00 | 0.00 | 4,750.63 | 4,709.32 | 4,709.32 | 4,709.32 |
| State Aid | 10,409.00 | 10,169.00 | 10,703.00 | 10,810.00 | 10,526.00 | 10,338.00 | 10,007.00 | 9,919.00 |
| TOTAL | 27,517.32 | 29,096.45 | 31,574.19 | 28,563.05 | 47,548.71 | 38,629.58 | 42,091.77 | 43,517.02 |
| <u>AIRPORT</u> | | | | | | | | |
| Personal Property Payback | 4,262.12 | 4,931.04 | 5,535.19 | 4,670.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| Homestead Credit | 966.99 | 1,302.38 | 1,194.01 | 791.71 | 931.63 | 1,075.37 | 1,179.09 | 1,417.03 |
| Bank Tax Distribution | 0.00 | 0.00 | 0.00 | 0.00 | 1,994.81 | 2,727.60 | 2,265.11 | 2,540.45 |
| State Aid Distribution | 0.00 | 0.00 | 0.00 | 0.00 | 7,455.80 | 4,497.43 | 5,674.84 | 6,170.54 |
| State Telecommunications Tax | 0.00 | 0.00 | 0.00 | 0.00 | 1,445.85 | 1,817.64 | 1,817.64 | 1,817.64 |
| TOTAL | 5,229.11 | 6,233.42 | 6,729.20 | 5,462.05 | 11,828.09 | 10,118.04 | 10,936.68 | 11,945.66 |

CITY OF JAMESTOWN
 OPERATING REVENUES FROM THE STATE OF NORTH DAKOTA
 1995 - 2009

| | <u>2003</u> <u>ACTUAL</u> | <u>2004</u> <u>ACTUAL</u> | <u>2005</u> <u>ACTUAL</u> | <u>2006</u> <u>ACTUAL</u> | <u>2007</u> <u>ACTUAL</u> | <u>2008</u> <u>ACTUAL</u> | <u>2009</u> <u>ACTUAL</u> |
|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <u>CITY OF JAMESTOWN</u> | | | | | | | |
| Highway Tax Distribution | 619,086.82 | 619,059.62 | 678,560.47 | 710,837.68 | 753,450.69 | 831,759.08 | 1,281,333.73 |
| State Revenue Sharing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Personal Property Payback | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Homestead Credit | 20,095.10 | 19,499.02 | 19,455.65 | 23,675.34 | 23,767.97 | 26,061.87 | 23,630.37 |
| Bank Tax Distribution | 44,407.38 | 49,148.53 | 51,482.63 | 49,281.50 | 71,030.88 | 87,569.27 | 90,172.48 |
| State Aid Distribution | 361,010.82 | 386,330.17 | 403,304.09 | 427,220.76 | 471,494.29 | 555,023.82 | 560,659.76 |
| State Telecommunications Tax | 34,782.90 | 34,948.14 | 34,865.52 | 34,865.52 | 35,030.76 | 34,948.14 | 34,716.81 |
| Cigarette Tax | 40,404.26 | 42,439.61 | 43,778.08 | 47,802.57 | 47,595.55 | 47,631.66 | 45,443.42 |
| Estate tax | 40,741.93 | 1,780.99 | 0.00 | 0.00 | 28.08 | 0.00 | 266,339.11 |
| Motor Veh. Fuel Tax Refund | 2,017.60 | 1,959.80 | 1,826.00 | 2,106.42 | 1,851.96 | 2,264.90 | 2,189.66 |
| National Guard Lease | 9,256.00 | 9,256.00 | 9,256.00 | 9,256.00 | 10,644.00 | 10,644.00 | 10,644.00 |
| State Gaming Tax | 12,200.00 | 10,679.00 | 10,608.00 | 9,700.00 | 9,653.00 | 10,364.00 | 11,023.00 |
| TOTAL | 1,184,002.81 | 1,175,100.88 | 1,253,136.44 | 1,314,745.79 | 1,424,547.18 | 1,606,266.74 | 2,326,152.34 |
| <u>LIBRARY</u> | | | | | | | |
| Personal Property Payback | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Homestead Credit | 3,336.10 | 3,083.79 | 2,981.69 | 3,590.03 | 3,629.01 | 4,134.56 | 3,885.21 |
| Bank Tax Distribution | 5,177.78 | 5,737.18 | 6,012.07 | 5,755.02 | 10,853.29 | 13,865.13 | 14,903.51 |
| State Aid Distribution | 18,014.09 | 19,277.51 | 20,124.49 | 21,317.91 | 23,527.13 | 27,695.15 | 27,976.38 |
| State Telecommunications Tax | 4,709.32 | 4,585.39 | 4,585.39 | 4,544.08 | 4,626.70 | 4,709.32 | 4,899.35 |
| State Aid | 9,540.00 | 9,335.00 | 0.00 | 0.00 | 11,128.00 | 24,141.00 | 13,134.00 |
| TOTAL | 40,777.29 | 42,018.87 | 33,703.64 | 35,207.04 | 53,764.13 | 74,545.16 | 64,798.45 |
| <u>AIRPORT</u> | | | | | | | |
| Personal Property Payback | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Homestead Credit | 1,307.73 | 1,208.03 | 1,199.02 | 1,479.06 | 1,313.36 | 1,460.59 | 1,345.27 |
| Bank Tax Distribution | 2,013.91 | 2,222.33 | 2,356.45 | 2,255.71 | 3,876.17 | 4,864.96 | 5,134.82 |
| State Aid Distribution | 5,935.27 | 6,351.55 | 6,630.61 | 7,023.82 | 7,751.71 | 9,124.99 | 9,217.65 |
| State Telecommunications Tax | 1,817.64 | 1,776.33 | 1,858.95 | 1,900.26 | 1,652.40 | 1,652.40 | 1,693.70 |
| TOTAL | 11,074.55 | 11,558.24 | 12,045.03 | 12,658.85 | 14,593.64 | 17,102.94 | 17,391.44 |

CITY OF JAMESTOWN
GENERAL OPERATION RECEIPTS BY SOURCE
YEAR ENDED DECEMBER 31, 2009

| | <u>2008</u> | <u>0.0%</u> | <u>2009</u> | <u>0.0%</u> | <u>INCREASE - (DECREASE)</u> | <u>0.0%</u> |
|-------------------------------|---------------------|----------------|---------------------|----------------|------------------------------|---------------|
| <u>PROPERTY TAXATION</u> | | | | | | |
| Levy | 2,283,992.69 | | 2,285,689.99 | | 1,697.30 | |
| Interest & Penalties | 13,640.19 | | 15,100.94 | | 1,460.75 | |
| Bank Tax Distribution | 87,569.27 | | 90,172.48 | | 2,603.21 | |
| | 2,385,202.15 | 48.4% | 2,390,963.41 | 32.6% | 5,761.26 | 0.2% |
| <u>STUTSMAN COUNTY</u> | | | | | | |
| County Road & Bridge | 13,285.80 | 0.3% | 13,330.85 | 0.2% | 45.05 | 0.3% |
| <u>STATE OF NORTH DAKOTA</u> | | | | | | |
| Highway Tax Distribution | 831,759.08 | | 1,281,333.73 | | 449,574.65 | |
| State Aid Distribution | 555,023.82 | | 560,659.76 | | 5,635.94 | |
| State Telecommunications Tax | 34,948.14 | | 34,716.81 | | (231.33) | |
| Homestead Credit | 26,061.87 | | 23,630.37 | | (2,431.50) | |
| Cigarette Taxes | 47,631.66 | | 45,443.42 | | (2,188.24) | |
| Estate Taxes | 0.00 | | 266,339.11 | | 266,339.11 | |
| Motor Vehicle Fuel Tax Refund | 2,264.90 | | 2,189.66 | | (75.24) | |
| National Guard Lease | 10,644.00 | | 10,644.00 | | 0.00 | |
| Local Gaming Enforcement | 10,364.00 | | 11,023.00 | | 659.00 | |
| State Snow Removal Assist. | 0.00 | | 114,486.41 | | 114,486.41 | |
| | 1,518,697.47 | 30.8% | 2,350,466.27 | 32.0% | 831,768.80 | 54.8% |
| <u>U.S. TREASURY</u> | | | | | | |
| FEMA Reimbursement | 0.00 | 0.0% | 1,432,783.48 | 19.5% | 1,432,783.48 | 100.0% |
| <u>OTHER SOURCES</u> | | | | | | |
| Licenses & Permits | 193,292.95 | | 219,082.73 | | 25,789.78 | |
| Fees | 241,947.11 | | 225,763.21 | | (16,183.90) | |
| Municipal Court & Fines | 161,857.00 | | 136,024.45 | | (25,832.55) | |
| Civic Center | 214,371.56 | | 164,574.36 | | (49,797.20) | |
| Interest Income | 70,219.90 | | 38,958.62 | | (31,261.28) | |
| Other | 104,682.13 | | 96,024.37 | | (8,657.76) | |
| | 986,370.65 | 20.0% | 880,427.74 | 12.0% | (105,942.91) | -10.7% |
| Transfers In | 21,325.56 | 0.4% | 276,602.24 | 3.8% | 255,276.68 | 1197.0% |
| TOTAL RECEIPTS | 4,924,881.63 | 100.00% | 7,344,573.99 | 100.00% | 2,419,692.36 | 49.13% |

CITY OF JAMESTOWN
 BREAKDOWN OF GENERAL FUND COSTS
 (Does Not Include 2009 Flood Expenditures)
 YEAR ENDED DECEMBER 31, 2009

| | <u>SALARIES</u> | <u>BENEFITS</u> | <u>SUPPLIES</u> | <u>UTILITIES</u> | <u>INSURANCE</u> | <u>MAINT & CONTRACT</u> | <u>LEGAL</u> | <u>SUNDRY</u> | <u>DEPR.</u> | <u>CAPITAL EXPEND</u> | <u>TOTAL</u> | <u>2009 0.0%</u> | <u>2008 0.0%</u> |
|-----------------------|---------------------|-------------------|-------------------|-------------------|------------------|---------------------------------|-------------------|------------------|-------------------|---------------------------|---------------------|----------------------|----------------------|
| FIRE | 317,542.66 | 67,314.13 | 10,973.74 | 22,069.79 | 8,573.31 | 18,110.77 | 0.00 | 2,974.60 | 82,885.00 | 7,538.30 | 537,982.30 | 9.6% | 9.7% |
| POLICE | 1,370,895.10 | 358,822.52 | 22,078.83 | 5,228.36 | 23,371.52 | 162,885.19 | 0.00 | 18,237.41 | 43,955.00 | 5,689.05 | 2,011,162.98 | 35.8% | 38.3% |
| MUNICIPAL COURT | 32,859.00 | 9,597.32 | 1,852.52 | 87.88 | 134.62 | 0.00 | 46,730.63 | 622.69 | 0.00 | 0.00 | 91,884.66 | 1.6% | 1.8% |
| CENT VALLEY HEALTH | | | | | | 45,075.00 | | | | | 45,075.00 | 0.8% | 0.8% |
| FINANCE & ASSMNT | 138,948.08 | 35,511.80 | 8,440.86 | 1,324.43 | 492.17 | 19,678.51 | 0.00 | 2,940.10 | 0.00 | 1,682.00 | 209,017.95 | 3.7% | 4.2% |
| ENGINEERING | 86,926.99 | 22,055.05 | 5,750.48 | 1,507.12 | 476.45 | 1,006.00 | 0.00 | 6,194.18 | 0.00 | 10,428.54 | 134,344.81 | 2.4% | 2.3% |
| INSPECTIONS | 190,111.68 | 43,774.97 | 1,853.02 | 1,181.56 | 885.80 | 2,884.10 | 0.00 | 2,000.73 | 1,500.00 | 749.98 | 244,941.84 | 4.4% | 4.6% |
| FORESTRY | 48,696.90 | 12,840.85 | 4,542.28 | 552.90 | 456.68 | 6,114.25 | 0.00 | 1,279.78 | 3,530.00 | 1,099.00 | 79,112.64 | 1.4% | 1.6% |
| CIVIC CENTER | 158,213.01 | 39,730.48 | 27,698.96 | 138,181.44 | 13,456.37 | 66,094.37 | 0.00 | 100.00 | 0.00 | 1,093.75 | 444,568.38 | 7.9% | 7.6% |
| CITY HALL | 0.00 | 0.00 | 1,977.59 | 21,965.07 | 2,919.33 | 27,012.67 | 0.00 | 548.58 | 0.00 | 0.00 | 54,423.24 | 1.0% | 1.1% |
| ELECTIONS | | | 2,706.07 | | | | | | | | 2,706.07 | 0.0% | 0.0% |
| EQUALIZATION BOARD | 60.00 | | 36.96 | | | | | | | | 96.96 | 0.0% | 0.0% |
| GENERAL ADMIN | 43,200.00 | 3,421.57 | 437.84 | 930.20 | 23,470.27 | 45,064.00 | 101,274.90 | 54,757.68 | 0.00 | 0.00 | 272,556.46 | 4.9% | 5.2% |
| STREET | 541,605.70 | 117,211.84 | 62,513.00 | 132,922.55 | 11,511.55 | 451,831.75 | 0.00 | 1,900.96 | 143,445.00 | 24,020.17 | 1,486,962.52 | 26.5% | 22.8% |
| TOTAL | 2,929,059.12 | 710,280.53 | 150,862.15 | 325,951.30 | 85,748.07 | 845,756.61 | 148,005.53 | 91,556.71 | 275,315.00 | 52,300.79 | 5,614,835.81 | 100.0% | 100.0% |
| 2009% | 52.2% | 12.7% | 2.7% | 5.8% | 1.5% | 15.1% | 2.6% | 1.6% | 4.9% | 0.9% | 100.0% | | |
| 2008% | 52.7% | 12.0% | 3.0% | 6.3% | 1.7% | 12.4% | 2.6% | 2.4% | 5.5% | 1.4% | 100.0% | | |

CITY OF JAMESTOWN
COMPARISON OF BUDGET TO ACTUAL
GENERAL FUND
2009

| | 2009 <u>BUDGET</u> | 2009 <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | 2007 <u>ACTUAL</u> |
|---------------------------------------|-----------------------|-----------------------|--|-----------------------|
| Fund Balance January 1 | | 1,548,837.33 | | 1,958,825.24 |
| <u>REVENUE</u> | | | | |
| General Property Tax | 2,310,000.00 | 2,285,689.99 | (24,310.01) | 2,283,992.69 |
| General Interest & Penalty | 18,500.00 | 15,100.94 | (3,399.06) | 13,640.19 |
| Homestead Credit | 26,500.00 | 23,630.37 | (2,869.63) | 26,061.87 |
| Bank Tax Distribution | 87,500.00 | 90,172.48 | 2,672.48 | 87,569.27 |
| Licenses | 95,805.00 | 98,377.00 | 2,572.00 | 88,006.87 |
| Permits | 118,280.00 | 120,705.73 | 2,425.73 | 105,286.08 |
| Fees | 205,750.00 | 225,763.21 | 20,013.21 | 241,947.11 |
| Fines & Forfeitures | 187,000.00 | 136,024.45 | (50,975.55) | 161,857.00 |
| County Road & Bridge | 13,500.00 | 13,330.85 | (169.15) | 13,285.80 |
| Cigarette Tax | 47,500.00 | 45,443.42 | (2,056.58) | 47,631.66 |
| Highway Tax Distribution | 785,000.00 | 1,281,333.73 | 496,333.73 | 831,759.08 |
| State Snow Removal Assistance Program | 0.00 | 114,486.41 | 114,486.41 | 0.00 |
| Estate Tax | 0.00 | 266,339.11 | 266,339.11 | 0.00 |
| FEMA Reimbursements | 0.00 | 1,432,783.48 | 1,432,783.48 | 0.00 |
| State Aid Distribution | 510,000.00 | 560,659.76 | 50,659.76 | 555,023.82 |
| State Telecommunications Tax | 35,000.00 | 34,716.81 | (283.19) | 34,948.14 |
| State Gaming Tax | 10,000.00 | 11,023.00 | 1,023.00 | 10,364.00 |
| Motor Fuel Tax Refund | 2,400.00 | 2,189.66 | (210.34) | 2,264.90 |
| National Guard Lease | 10,645.00 | 10,644.00 | (1.00) | 10,644.00 |
| Civic Center | 210,950.00 | 164,574.36 | (46,375.64) | 214,371.56 |
| Interest Income | 70,000.00 | 38,958.62 | (31,041.38) | 70,219.90 |
| Sale of Property | 5,000.00 | 0.00 | (5,000.00) | 3,410.71 |
| Other | 110,700.00 | 96,024.37 | (14,675.63) | 101,271.42 |
| TOTAL | 4,860,030.00 | 7,067,971.75 | 2,207,941.75 | 4,903,556.07 |
| <u>EXPENDITURES</u> | | | | |
| Fire | 534,355.00 | 537,982.30 | (3,627.30) | 487,518.49 |
| Police | 2,006,180.00 | 2,011,162.97 | (4,982.97) | 1,924,362.12 |
| Municipal Court | 95,160.00 | 91,884.66 | 3,275.34 | 90,055.56 |
| Central Valley Health | 45,075.00 | 45,075.00 | 0.00 | 42,527.00 |
| Finance & Assessment | 231,835.00 | 209,017.95 | 22,817.05 | 211,419.09 |
| Engineering | 118,650.00 | 134,344.81 | (15,694.81) | 116,556.38 |
| Inspection | 246,625.00 | 244,941.84 | 1,683.16 | 231,212.11 |
| Forestry | 85,105.00 | 79,112.64 | 5,992.36 | 78,331.52 |
| Civic Center | 437,975.00 | 444,568.38 | (6,593.38) | 384,605.30 |
| City Hall | 54,725.00 | 54,423.24 | 301.76 | 54,599.79 |
| Elections | 0.00 | 2,706.07 | (2,706.07) | 28.07 |
| Equalization Board | 175.00 | 96.96 | 78.04 | 101.28 |
| General Administration | 270,665.00 | 272,556.46 | (1,891.46) | 261,873.33 |
| Street | 1,163,650.00 | 1,486,962.52 | (323,312.52) | 1,146,330.46 |
| Flood Control | 0.00 | 2,483,279.48 | (2,483,279.48) | 0.00 |
| TOTAL | 5,290,175.00 | 8,098,115.28 | (2,807,940.28) | 5,029,520.50 |

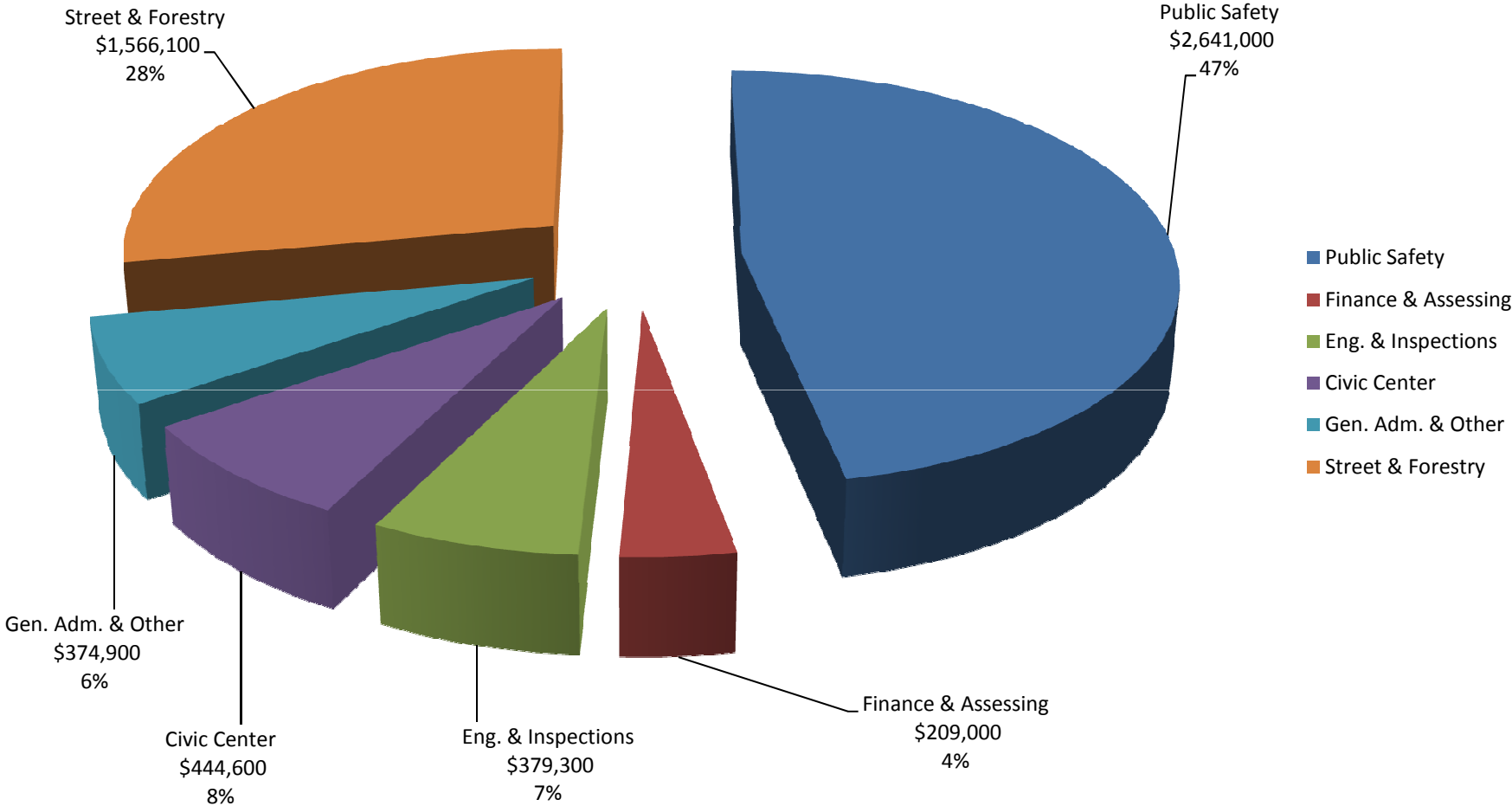
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CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 GENERAL FUND
 2009

| | 2009 <u>BUDGET</u> | 2009 <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | 2007 <u>ACTUAL</u> |
|------------------------------------|-----------------------|-----------------------|--|-----------------------|
| <u>TRANSFERS IN</u> | | | | |
| Special Assessment Deficiency Fund | 60,000.00 | 27,694.60 | (32,305.40) | 20,931.05 |
| Homeland Security Grant | 0.00 | 0.05 | 0.05 | 0.00 |
| Series D Fund | 0.00 | 0.00 | 0.00 | 394.51 |
| Series I Fund | 75,000.00 | 83,907.59 | 8,907.59 | 0.00 |
| Water Utility Fund | 75,000.00 | 75,000.00 | 0.00 | 0.00 |
| Sewer Utility Fund | 50,000.00 | 50,000.00 | 0.00 | 0.00 |
| Sanitation Operation | 40,000.00 | 40,000.00 | 0.00 | 0.00 |
| TOTAL | 300,000.00 | 276,602.24 | (23,397.76) | 21,325.56 |
| <u>TRANSFERS OUT</u> | | | | |
| Planning Commission | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balance December 31 | 1,418,692.33 | 795,296.04 | (623,396.29) | 1,548,837.33 |

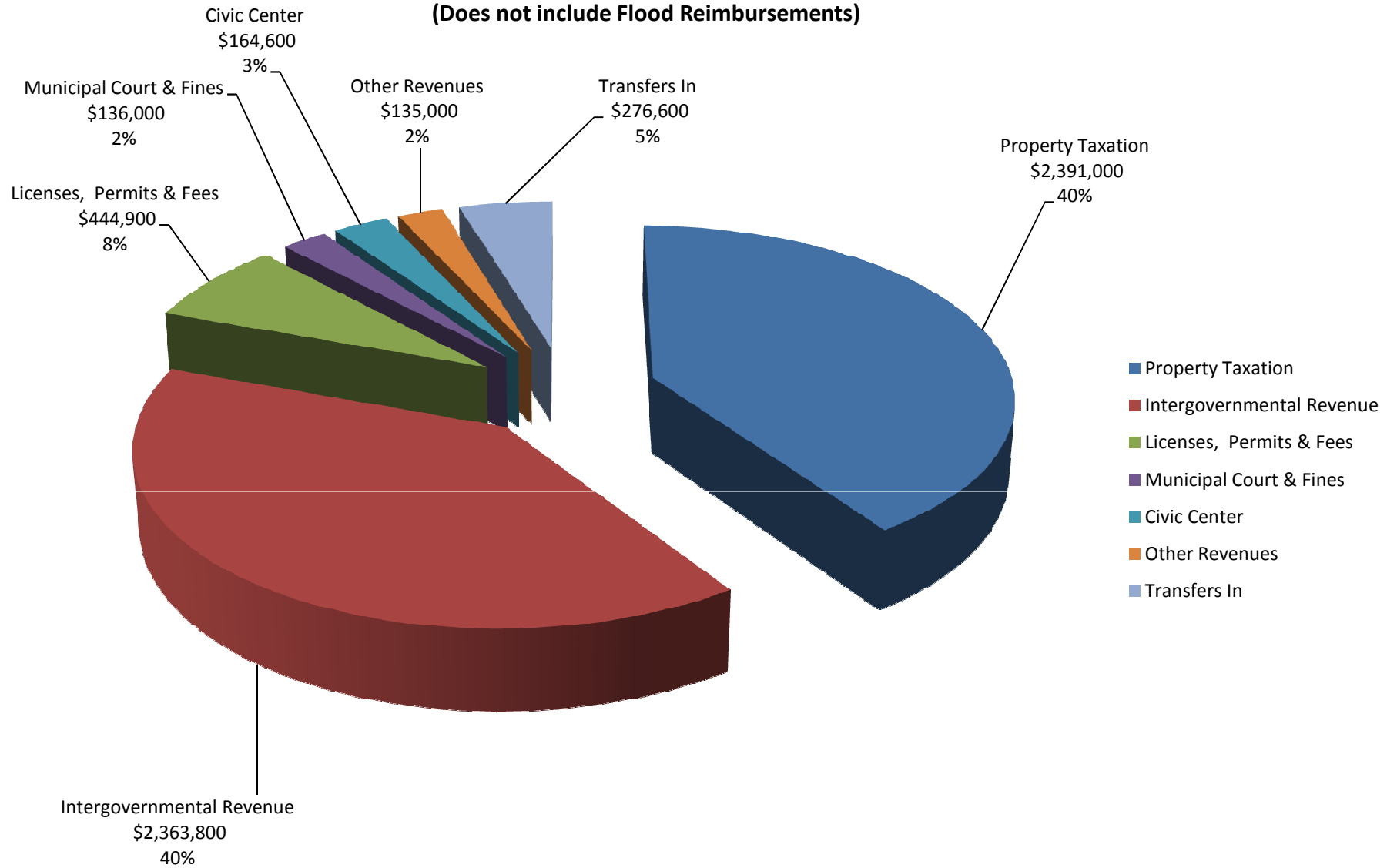
2009 General Fund Expenditures

(Does not include Flood Direct Expenses)



2009 General Fund Revenues

(Does not include Flood Reimbursements)



CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% <u>Collected /</u> <u>Remaining</u> |
|----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|-------------------------|----------------------------|--|
| Fund Balance Beginning | 1,548,837.33 | 3,052,844.41 | 1,796,924.36 | 488,194.89 | 1,548,837.33 | 1,548,837.33 | | |
| REVENUE | | | | | | | | |
| <u>Taxes</u> | | | | | | | | |
| General Property Tax | 2,094,229.67 | 83,273.92 | 22,776.37 | 85,410.03 | 2,285,689.99 | 2,310,000.00 | 24,310.01 | 98.9% |
| General Interest & Penalty | 3,708.79 | 3,493.89 | 2,443.25 | 5,455.01 | 15,100.94 | 18,500.00 | 3,399.06 | 81.6% |
| Homestead Credit | 0.00 | 23,630.37 | 0.00 | 0.00 | 23,630.37 | 26,500.00 | 2,869.63 | 89.2% |
| Bank Tax Distribution | 90,172.48 | 0.00 | 0.00 | 0.00 | 90,172.48 | 87,500.00 | (2,672.48) | 103.1% |
| Total Taxes | <u>2,188,110.94</u> | <u>110,398.18</u> | <u>25,219.62</u> | <u>90,865.04</u> | <u>2,414,593.78</u> | <u>2,442,500.00</u> | <u>27,906.22</u> | <u>98.9%</u> |
| <u>Licenses</u> | | | | | | | | |
| Dog | 2,298.00 | 1,966.00 | 1,912.00 | 1,221.00 | 7,397.00 | 7,400.00 | 3.00 | 100.0% |
| Bicycle | 0.00 | 110.00 | 270.00 | 15.00 | 395.00 | 450.00 | 55.00 | 87.8% |
| Contractor | 8,025.00 | 1,350.00 | 1,575.00 | 1,350.00 | 12,300.00 | 9,225.00 | (3,075.00) | 133.3% |
| Plumber | 1,605.00 | 630.00 | 405.00 | 585.00 | 3,225.00 | 1,370.00 | (1,855.00) | 235.4% |
| Cat | 168.00 | 156.00 | 122.00 | 84.00 | 530.00 | 650.00 | 120.00 | 81.5% |
| House mover | 0.00 | 220.00 | 0.00 | 110.00 | 330.00 | 220.00 | (110.00) | 150.0% |
| Liquor | 0.00 | 41,350.00 | 0.00 | 11,750.00 | 53,100.00 | 57,200.00 | 4,100.00 | 92.8% |
| Fireworks | 0.00 | 360.00 | 0.00 | 0.00 | 360.00 | 450.00 | 90.00 | 80.0% |
| Taxi | 365.00 | 0.00 | 0.00 | 0.00 | 365.00 | 350.00 | (15.00) | 104.3% |
| Trailer | 3,795.00 | 0.00 | 0.00 | 0.00 | 3,795.00 | 3,775.00 | (20.00) | 100.5% |
| Auctioneer | 120.00 | 495.00 | 225.00 | 45.00 | 885.00 | 675.00 | (210.00) | 131.1% |
| Beer | 1,980.00 | 135.00 | 0.00 | 0.00 | 2,115.00 | 2,750.00 | 635.00 | 76.9% |
| Excavating | 0.00 | 675.00 | 90.00 | 90.00 | 855.00 | 720.00 | (135.00) | 118.8% |
| Gas Fitter | 990.00 | 55.00 | 55.00 | 55.00 | 1,155.00 | 1,045.00 | (110.00) | 110.5% |
| Junk Dealer | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 | 75.00 | 0.00 | 100.0% |
| Transient Merchant | 0.00 | 400.00 | 1,550.00 | 50.00 | 2,000.00 | 605.00 | (1,395.00) | 330.6% |
| Dance | 630.00 | 295.00 | 225.00 | 35.00 | 1,185.00 | 445.00 | (740.00) | 266.3% |
| Tobacco | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 100.0% |
| Electrician | 4,215.00 | 315.00 | 1,170.00 | 585.00 | 6,285.00 | 6,600.00 | 315.00 | 95.2% |
| Pawn Brokers | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 | 75.00 | 0.00 | 100.0% |
| Arborist | 225.00 | 225.00 | 0.00 | 0.00 | 450.00 | 225.00 | (225.00) | 200.0% |
| Total Licenses | <u>26,066.00</u> | <u>48,737.00</u> | <u>7,599.00</u> | <u>15,975.00</u> | <u>98,377.00</u> | <u>95,805.00</u> | <u>(2,572.00)</u> | <u>102.7%</u> |
| <u>Permits</u> | | | | | | | | |
| Building | 4,059.75 | 14,058.25 | 24,180.00 | 19,764.00 | 62,062.00 | 55,000.00 | (7,062.00) | 112.8% |

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CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|---------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|-------------------------|----------------------------|---|
| Gas Piping | 875.00 | 135.00 | 1,125.00 | 1,305.00 | 3,440.00 | 3,600.00 | 160.00 | 95.6% |
| Demolition | 0.00 | 90.00 | 180.00 | 90.00 | 360.00 | 450.00 | 90.00 | 80.0% |
| Excavating | 120.00 | 315.00 | 495.00 | 945.00 | 1,875.00 | 3,375.00 | 1,500.00 | 55.6% |
| Fence | 0.00 | 535.00 | 360.00 | 180.00 | 1,075.00 | 1,125.00 | 50.00 | 95.6% |
| House moving | 0.00 | 0.00 | 40.00 | 90.00 | 130.00 | 0.00 | (130.00) | 0.0% |
| Radio Antenna | 935.00 | 0.00 | 0.00 | 0.00 | 935.00 | 850.00 | (85.00) | 110.0% |
| Raffles & Site Authorizations | 950.00 | 1,425.00 | 505.00 | 695.00 | 3,575.00 | 3,800.00 | 225.00 | 94.1% |
| Special Liquor | 2,475.00 | 3,355.00 | 1,815.00 | 2,915.00 | 10,560.00 | 9,900.00 | (660.00) | 106.7% |
| Kennel | 810.00 | 228.00 | 0.00 | 70.00 | 1,108.00 | 1,100.00 | (8.00) | 100.7% |
| Mechanical | 2,064.50 | 488.00 | 1,209.00 | 2,031.00 | 5,792.50 | 8,030.00 | 2,237.50 | 72.1% |
| Plumbing | 875.00 | 232.50 | 811.50 | 976.50 | 2,895.50 | 6,050.00 | 3,154.50 | 47.9% |
| Electrical | 8,113.87 | 6,270.94 | 3,712.64 | 8,650.28 | 26,747.73 | 25,000.00 | (1,747.73) | 107.0% |
| WWTF Disposal Permit | 75.00 | 0.00 | 75.00 | 0.00 | 150.00 | 0.00 | (150.00) | 100.0% |
| Total Permits | <u>21,353.12</u> | <u>27,132.69</u> | <u>34,508.14</u> | <u>37,711.78</u> | <u>120,705.73</u> | <u>118,280.00</u> | <u>(2,425.73)</u> | <u>102.1%</u> |
| <u>Fees</u> | | | | | | | | |
| Franchise | 35,111.61 | 7,256.50 | 7,585.71 | 7,522.40 | 57,476.22 | 55,000.00 | (2,476.22) | 104.5% |
| Engineering | 0.00 | 0.00 | 1,108.78 | 166,218.21 | 167,326.99 | 150,000.00 | (17,326.99) | 111.6% |
| Kennel | 220.00 | 280.00 | 250.00 | 210.00 | 960.00 | 750.00 | (210.00) | 128.0% |
| Total Fees | <u>35,331.61</u> | <u>7,536.50</u> | <u>8,944.49</u> | <u>173,950.61</u> | <u>225,763.21</u> | <u>205,750.00</u> | <u>(20,013.21)</u> | <u>109.7%</u> |
| <u>Fines & Forfeitures</u> | | | | | | | | |
| Municipal Court Receipts | 30,909.76 | 32,492.00 | 35,955.69 | 33,612.00 | 132,969.45 | 182,000.00 | 49,030.55 | 73.1% |
| Street Fines | 1,605.00 | 710.00 | 230.00 | 510.00 | 3,055.00 | 5,000.00 | 1,945.00 | 61.1% |
| Total Fines & Forfeitures | <u>32,514.76</u> | <u>33,202.00</u> | <u>36,185.69</u> | <u>34,122.00</u> | <u>136,024.45</u> | <u>187,000.00</u> | <u>50,975.55</u> | <u>72.7%</u> |
| <u>Intergovernmental Revenue</u> | | | | | | | | |
| County Road & Bridge | 0.00 | 13,330.85 | 0.00 | 0.00 | 13,330.85 | 13,500.00 | 169.15 | 98.7% |
| Cigarette Tax | 0.00 | 21,864.64 | 0.00 | 23,578.78 | 45,443.42 | 47,500.00 | 2,056.58 | 95.7% |
| Highway Tax Distribution | 215,214.54 | 668,413.95 | 175,549.41 | 222,155.83 | 1,281,333.73 | 785,000.00 | (496,333.73) | 163.2% |
| State Snow Removal Assistance Program | 0.00 | 114,486.41 | 0.00 | 0.00 | 114,486.41 | 0.00 | (114,486.41) | 100.0% |
| Estate Tax | 266,339.11 | 0.00 | 0.00 | 0.00 | 266,339.11 | 0.00 | (266,339.11) | 100.0% |
| FEMA Reimbursement | 0.00 | 0.00 | 0.00 | 1,432,783.48 | 1,432,783.48 | 0.00 | (1,432,783.48) | 100.0% |
| State Aid Distribution | 153,164.24 | 136,547.78 | 126,727.14 | 144,220.60 | 560,659.76 | 510,000.00 | (50,659.76) | 109.9% |
| State Telecommunications Tax | 0.00 | 34,716.81 | 0.00 | 0.00 | 34,716.81 | 35,000.00 | 283.19 | 99.2% |
| Local Gaming Enforcement | 2,533.00 | 2,742.00 | 2,709.00 | 3,039.00 | 11,023.00 | 10,000.00 | (1,023.00) | 110.2% |
| Motor Fuel Tax Refund | 2,189.66 | 0.00 | 0.00 | 0.00 | 2,189.66 | 2,400.00 | 210.34 | 91.2% |
| Total Intergovernmental Revenue | <u>639,440.55</u> | <u>992,102.44</u> | <u>304,985.55</u> | <u>1,825,777.69</u> | <u>3,762,306.23</u> | <u>1,403,400.00</u> | <u>(2,358,906.23)</u> | <u>268.1%</u> |

(Cont on next page)

CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|-------------------------|----------------------------|---|
| <u>Civic Center Revenue</u> | | | | | | | | |
| National Guard Lease | 0.00 | 0.00 | 10,644.00 | 0.00 | 10,644.00 | 10,645.00 | 1.00 | 100.0% |
| Building Rentals | 38,563.05 | 16,793.43 | 5,700.00 | 15,922.50 | 76,978.98 | 85,000.00 | 8,021.02 | 90.6% |
| Equipment Set Up | 1,532.00 | 1,357.00 | 630.50 | 1,411.60 | 4,931.10 | 6,500.00 | 1,568.90 | 75.9% |
| Spotlight Set Up | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 750.00 | 750.00 | 0.0% |
| Vending Machine Commission | 0.00 | 0.00 | 0.00 | 360.00 | 360.00 | 3,000.00 | 2,640.00 | 12.0% |
| Catering | 688.90 | 2,072.00 | 1,297.55 | 996.70 | 5,055.15 | 7,000.00 | 1,944.85 | 72.2% |
| Concessions | 36,000.00 | 700.00 | 600.00 | 12,048.85 | 49,348.85 | 60,000.00 | 10,651.15 | 82.2% |
| Novelties | 2,767.38 | 3,098.00 | 32.00 | 210.50 | 6,107.88 | 7,500.00 | 1,392.12 | 81.4% |
| Facility Fee | 5,324.50 | 427.25 | 268.00 | 2,032.75 | 8,052.50 | 13,000.00 | 4,947.50 | 61.9% |
| Booth Set-up Fee | 105.00 | 800.00 | 120.00 | 0.00 | 1,025.00 | 2,500.00 | 1,475.00 | 41.0% |
| Event Services | 1,211.82 | 0.00 | 450.00 | (450.00) | 1,211.82 | 0.00 | (1,211.82) | 100.0% |
| Miscellaneous | 248.00 | 62.25 | 50.00 | 272.30 | 632.55 | 700.00 | 67.45 | 90.4% |
| Advertising Sales | 2,122.50 | 1,848.35 | 5,636.34 | 1,263.34 | 10,870.53 | 25,000.00 | 14,129.47 | 43.5% |
| Total Civic Center Revenue | <u>88,563.15</u> | <u>27,158.28</u> | <u>25,428.39</u> | <u>34,068.54</u> | <u>175,218.36</u> | <u>221,595.00</u> | <u>46,376.64</u> | <u>79.1%</u> |
| <u>Other Revenues</u> | | | | | | | | |
| Printing & Publications | 1,906.11 | 1,058.50 | 1,139.65 | 910.00 | 5,014.26 | 5,500.00 | 485.74 | 91.2% |
| Equipment Rental & Personnel | 50.00 | 225.00 | 150.00 | 300.00 | 725.00 | 2,000.00 | 1,275.00 | 36.3% |
| Property Leases | 1,460.55 | 560.55 | 716.55 | 560.55 | 3,298.20 | 3,000.00 | (298.20) | 109.9% |
| L.D. Phone Calls | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Damage to City Property | 666.99 | 2,319.42 | 2,932.95 | 5,100.15 | 11,019.51 | 5,000.00 | (6,019.51) | 220.4% |
| Sale of Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.0% |
| House Arrest Monitoring Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 200.00 | 0.0% |
| Interest Earned | 9,022.97 | 17,015.91 | 10,490.55 | 2,429.19 | 38,958.62 | 70,000.00 | 31,041.38 | 55.7% |
| CDRLF Interest Income | 7,016.38 | 0.00 | 0.00 | 0.00 | 7,016.38 | 10,000.00 | 2,983.62 | 70.2% |
| Drug Task Force Reimbursement | 0.00 | 118.22 | 7,096.91 | 936.09 | 8,151.22 | 24,000.00 | 15,848.78 | 34.0% |
| DUI Saturation Patrol | 194.08 | 2,482.55 | 793.08 | 1,200.00 | 4,669.71 | 3,000.00 | (1,669.71) | 155.7% |
| Liability Insurance Premium Refund | 0.00 | 10,578.76 | 0.00 | 0.00 | 10,578.76 | 23,000.00 | 12,421.24 | 46.0% |
| Security Fees | 4,221.70 | 5,285.15 | 6,792.50 | 6,600.80 | 22,900.15 | 25,000.00 | 2,099.85 | 91.6% |
| Miscellaneous | 1,741.89 | 3,471.97 | 3,063.68 | 14,373.64 | 22,651.18 | 10,000.00 | (12,651.18) | 226.5% |
| Total Other Revenue | <u>26,280.67</u> | <u>43,116.03</u> | <u>33,175.87</u> | <u>32,410.42</u> | <u>134,982.99</u> | <u>185,700.00</u> | <u>50,717.01</u> | <u>72.7%</u> |
| Total General Fund Revenue | <u>3,057,660.80</u> | <u>1,289,383.12</u> | <u>476,046.75</u> | <u>2,244,881.08</u> | <u>7,067,971.75</u> | <u>4,860,030.00</u> | <u>(2,207,941.75)</u> | <u>145.4%</u> |
| Transfers In | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>276,602.24</u> | <u>276,602.24</u> | <u>300,000.00</u> | <u>23,397.76</u> | <u>92.2%</u> |

(Cont on next page)

CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | <u>Y - T - D</u> | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% <u>Collected /</u> <u>Remaining</u> |
|-----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------|-------------------------|----------------------------|--|
| <u>EXPENDITURES</u> | | | | | | | | |
| <u>Fire Department</u> | | | | | | | | |
| Regular Employees | 56,300.68 | 58,014.79 | 57,271.72 | 57,603.00 | 229,190.19 | 226,150.00 | (3,040.19) | -1.3% |
| Volunteer Firemen | 21,720.68 | 20,780.28 | 31,399.23 | 14,452.28 | 88,352.47 | 75,380.00 | (12,972.47) | -17.2% |
| Health Insurance | 5,555.48 | 5,355.48 | 5,535.62 | 5,628.90 | 22,075.48 | 22,710.00 | 634.52 | 2.8% |
| Worker's Compensation | 9,307.38 | 0.00 | 0.00 | 0.00 | 9,307.38 | 10,710.00 | 1,402.62 | 13.1% |
| Social Security | 4,307.01 | 4,438.09 | 4,381.26 | 4,406.61 | 17,532.97 | 17,300.00 | (232.97) | -1.3% |
| Employee Pension | 2,615.86 | 2,638.67 | 10,257.81 | 2,782.03 | 18,294.37 | 11,530.00 | (6,764.37) | -58.7% |
| Unemployment Insurance | 103.93 | 0.00 | 0.00 | 0.00 | 103.93 | 220.00 | 116.07 | 52.8% |
| Office Supplies | 349.41 | 524.69 | 168.80 | 721.12 | 1,764.02 | 2,500.00 | 735.98 | 29.4% |
| General Supplies | 843.87 | 630.26 | 2,407.72 | 2,519.47 | 6,401.32 | 7,200.00 | 798.68 | 11.1% |
| Clothing & Uniforms | 0.00 | 0.00 | 2,062.55 | 745.85 | 2,808.40 | 3,000.00 | 191.60 | 6.4% |
| Electricity | 2,318.23 | 2,616.45 | 1,841.94 | 1,652.46 | 8,429.08 | 7,550.00 | (879.08) | -11.6% |
| Heating | 5,153.14 | 1,796.08 | 649.27 | 1,685.29 | 9,283.78 | 12,120.00 | 2,836.22 | 23.4% |
| Telephone | 723.56 | 723.82 | 728.67 | 729.90 | 2,905.95 | 3,000.00 | 94.05 | 3.1% |
| Water Utility | 332.25 | 352.76 | 396.17 | 369.80 | 1,450.98 | 1,400.00 | (50.98) | -3.6% |
| Liability Insurance | 0.00 | 566.70 | 5,590.62 | 1,404.67 | 7,561.99 | 8,000.00 | 438.01 | 5.5% |
| Building Insurance | 0.00 | 780.32 | 0.00 | 0.00 | 780.32 | 550.00 | (230.32) | -41.9% |
| Professional Liability | 0.00 | 0.00 | 231.00 | 0.00 | 231.00 | 250.00 | 19.00 | 7.6% |
| Maintenance Contracts | 342.00 | 398.70 | 401.40 | 506.40 | 1,648.50 | 1,800.00 | 151.50 | 8.4% |
| Gas, Oil & Diesel Fuel | 894.79 | 2,165.48 | 1,386.26 | 2,852.49 | 7,299.02 | 9,000.00 | 1,700.98 | 18.9% |
| Vehicle & Equipment Repairs | 1,833.70 | 2,884.66 | 1,107.00 | 1,130.54 | 6,955.90 | 5,600.00 | (1,355.90) | -24.2% |
| Radio Maintenance | 130.00 | 18.50 | 613.00 | 0.00 | 761.50 | 1,000.00 | 238.50 | 23.9% |
| Building Repairs | 93.08 | 1,247.76 | 0.00 | 105.01 | 1,445.85 | 2,900.00 | 1,454.15 | 50.1% |
| Dues & Subscriptions | 345.00 | 29.95 | 30.00 | 174.95 | 579.90 | 800.00 | 220.10 | 27.5% |
| Schools & Conventions | 1,002.60 | 1,196.12 | 0.00 | 195.98 | 2,394.70 | 5,000.00 | 2,605.30 | 52.1% |
| Special Assessments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | 0.00 | 4,130.05 | 198.15 | 3,210.10 | 7,538.30 | 15,800.00 | 8,261.70 | 52.3% |
| Depreciation | 20,721.25 | 20,721.25 | 20,721.25 | 20,721.25 | 82,885.00 | 82,885.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Fire Department | 134,993.90 | 132,010.86 | 147,379.44 | 123,598.10 | 537,982.30 | 534,355.00 | (3,627.30) | -0.7% |
| <u>Police Department</u> | | | | | | | | |
| Regular Employees | 336,183.91 | 341,192.92 | 337,873.47 | 348,054.80 | 1,363,305.10 | 1,322,800.00 | (40,505.10) | -3.1% |
| Security Fees | 1,089.00 | 1,463.00 | 2,200.00 | 2,838.00 | 7,590.00 | 9,000.00 | 1,410.00 | 15.7% |

(Cont on next page)

CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% <u>Collected /</u> <u>Remaining</u> |
|-----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|-------------------------|----------------------------|--|
| Health Insurance | 33,626.94 | 33,726.38 | 33,646.04 | 35,371.77 | 136,371.13 | 144,630.00 | 8,258.87 | 5.7% |
| Worker's Compensation | 10,436.91 | 0.00 | 0.00 | 0.00 | 10,436.91 | 15,540.00 | 5,103.09 | 32.8% |
| Social Security | 25,797.80 | 26,212.94 | 26,015.53 | 26,842.64 | 104,868.91 | 101,880.00 | (2,988.91) | -2.9% |
| Employee Pension | 13,892.72 | 13,794.11 | 63,665.89 | 15,155.85 | 106,508.57 | 67,460.00 | (39,048.57) | -57.9% |
| Unemployment Insurance | 637.00 | 0.00 | 0.00 | 0.00 | 637.00 | 1,320.00 | 683.00 | 51.7% |
| Office Supplies | 1,424.18 | 1,071.31 | 1,565.07 | 437.46 | 4,498.02 | 7,000.00 | 2,501.98 | 35.7% |
| General Supplies | 2,515.78 | 1,276.93 | 2,548.08 | 2,544.83 | 8,885.62 | 7,500.00 | (1,385.62) | -18.5% |
| Clothing & Uniforms | 5,115.96 | 1,029.28 | 146.99 | 2,025.73 | 8,317.96 | 8,500.00 | 182.04 | 2.1% |
| Ammunition | 7.29 | 0.00 | 0.00 | 369.94 | 377.23 | 8,500.00 | 8,122.77 | 95.6% |
| Violation Tickets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.0% |
| Electricity | 445.92 | 241.39 | 105.97 | 177.60 | 970.88 | 1,330.00 | 359.12 | 27.0% |
| Heating | 499.60 | 64.51 | 49.45 | 173.60 | 787.16 | 1,380.00 | 592.84 | 43.0% |
| Telephone | 1,215.51 | 556.43 | 589.01 | 581.42 | 2,942.37 | 4,300.00 | 1,357.63 | 31.6% |
| Water Utility | 132.32 | 130.99 | 132.32 | 132.32 | 527.95 | 600.00 | 72.05 | 12.0% |
| Liability Insurance | 111.00 | 202.00 | 10,174.07 | 2,123.00 | 12,610.07 | 8,000.00 | (4,610.07) | -57.6% |
| Building Insurance | 0.00 | 132.45 | 0.00 | 0.00 | 132.45 | 85.00 | (47.45) | -55.8% |
| Professional Liability | 0.00 | 0.00 | 10,629.00 | 0.00 | 10,629.00 | 10,800.00 | 171.00 | 1.6% |
| Maintenance Contract | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Teletype Rental | 0.00 | 0.00 | 720.00 | 360.00 | 1,080.00 | 1,500.00 | 420.00 | 28.0% |
| Law Enforcement Center | 0.00 | 0.00 | 0.00 | 95,000.00 | 95,000.00 | 95,000.00 | 0.00 | 0.0% |
| Gas, Oil & Diesel Fuel | 5,940.54 | 12,551.86 | 7,503.39 | 8,331.92 | 34,327.71 | 55,000.00 | 20,672.29 | 37.6% |
| Vehicle & Equipment Repairs | 9,261.18 | 6,429.14 | 10,131.42 | 6,655.73 | 32,477.47 | 30,000.00 | (2,477.47) | -8.3% |
| Dues & Subscriptions | 495.00 | 0.00 | 225.00 | 450.00 | 1,170.00 | 1,400.00 | 230.00 | 16.4% |
| Schools & Conventions | 2,422.23 | 2,132.64 | 598.38 | 795.10 | 5,948.35 | 5,500.00 | (448.35) | -8.2% |
| Investigations | 5,069.84 | 0.00 | 0.00 | 0.00 | 5,069.84 | 25,000.00 | 19,930.16 | 79.7% |
| Alcohol Tests | 54.00 | 270.00 | 324.00 | 54.00 | 702.00 | 1,000.00 | 298.00 | 29.8% |
| Special Operations Team | 2,548.00 | 769.96 | 1,229.71 | 799.55 | 5,347.22 | 4,000.00 | (1,347.22) | 133.7% |
| Equipment Replacement | 0.00 | 0.00 | 727.98 | 4,961.07 | 5,689.05 | 21,200.00 | 15,510.95 | 0.0% |
| Depreciation | 10,988.75 | 10,988.75 | 10,988.75 | 10,988.75 | 43,955.00 | 43,955.00 | 0.00 | 100.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Police Department | <u>469,911.38</u> | <u>454,236.99</u> | <u>521,789.52</u> | <u>565,225.08</u> | <u>2,011,162.97</u> | <u>2,006,180.00</u> | <u>(4,982.97)</u> | <u>-0.2%</u> |
| <u>Municipal Court</u> | | | | | | | | |
| Regular Employees | 8,190.00 | 8,190.00 | 8,190.00 | 8,289.00 | 32,859.00 | 32,860.00 | 1.00 | 0.0% |
| Health Insurance | 1,091.02 | 991.02 | 1,027.04 | 1,045.57 | 4,154.65 | 4,260.00 | 105.35 | 2.5% |
| Worker's Compensation | 49.16 | 0.00 | 0.00 | 0.00 | 49.16 | 65.00 | 15.84 | 24.4% |

(Cont on next page)

CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% <u>Collected /</u> <u>Remaining</u> |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------|-------------------------|----------------------------|--|
| Social Security | 626.52 | 626.52 | 626.52 | 634.11 | 2,513.67 | 2,510.00 | (3.67) | -0.1% |
| Employee Pension | 419.34 | 419.34 | 1,581.98 | 443.84 | 2,864.50 | 1,680.00 | (1,184.50) | -70.5% |
| Unemployment Insurance | 15.34 | 0.00 | 0.00 | 0.00 | 15.34 | 30.00 | 14.66 | 48.9% |
| Office Supplies | 341.36 | 299.04 | 584.98 | 627.14 | 1,852.52 | 2,750.00 | 897.48 | 32.6% |
| Telephone | 87.88 | 0.00 | 0.00 | 0.00 | 87.88 | 200.00 | 112.12 | 56.1% |
| Liability Insurance | 0.00 | 0.00 | 134.62 | 0.00 | 134.62 | 100.00 | (34.62) | -34.6% |
| Dues & Subscriptions | 78.30 | 0.00 | 107.14 | 0.00 | 185.44 | 250.00 | 64.56 | 25.8% |
| Schools & Conventions | 0.00 | 217.25 | 0.00 | 220.00 | 437.25 | 500.00 | 62.75 | 12.6% |
| Attorney Fees | 2,535.00 | 2,127.26 | 5,930.83 | 5,480.54 | 16,073.63 | 18,000.00 | 1,926.37 | 10.7% |
| Municipal Judge | 7,113.75 | 7,113.75 | 7,113.75 | 7,113.75 | 28,455.00 | 28,455.00 | 0.00 | 0.0% |
| Assistant Municipal Judge | 0.00 | 0.00 | 655.00 | 0.00 | 655.00 | 1,000.00 | 345.00 | 34.5% |
| Witness Fees | 140.00 | 220.00 | 687.00 | 500.00 | 1,547.00 | 2,500.00 | 953.00 | 38.1% |
| Equipment Replacement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Municipal Court | <u>20,687.67</u> | <u>20,204.18</u> | <u>26,638.86</u> | <u>24,353.95</u> | <u>91,884.66</u> | <u>95,160.00</u> | <u>3,275.34</u> | <u>3.4%</u> |
| <u>City County Health</u> | | | | | | | | |
| Central Valley Health Unit | 11,268.75 | 11,268.75 | 11,268.75 | 11,268.75 | 45,075.00 | 45,075.00 | 0.00 | 0.0% |
| <u>Finance & Assessment</u> | | | | | | | | |
| Regular Employees | 34,434.77 | 34,786.05 | 34,853.00 | 34,874.26 | 138,948.08 | 138,870.00 | (78.08) | -0.1% |
| Health Insurance | 3,180.84 | 3,016.17 | 3,224.23 | 3,180.57 | 12,601.81 | 13,350.00 | 748.19 | 5.6% |
| Worker's Compensation | 165.14 | 0.00 | 0.00 | 0.00 | 165.14 | 225.00 | 59.86 | 26.6% |
| Social Security | 2,633.80 | 2,661.10 | 2,666.30 | 2,667.79 | 10,628.99 | 10,620.00 | (8.99) | -0.1% |
| Employee Pension | 1,739.64 | 1,759.84 | 6,702.54 | 1,848.92 | 12,050.94 | 7,080.00 | (4,970.94) | -70.2% |
| Unemployment Insurance | 64.92 | 0.00 | 0.00 | 0.00 | 64.92 | 140.00 | 75.08 | 53.6% |
| Office Supplies | 1,889.00 | 3,352.29 | 1,515.29 | 1,684.28 | 8,440.86 | 10,000.00 | 1,559.14 | 15.6% |
| Telephone | 328.58 | 314.37 | 319.50 | 361.98 | 1,324.43 | 1,750.00 | 425.57 | 24.3% |
| Liability Insurance | 0.00 | 0.00 | 492.17 | 0.00 | 492.17 | 500.00 | 7.83 | 1.6% |
| Public Notices | 3,757.84 | 2,872.10 | 2,993.34 | 1,511.34 | 11,134.62 | 13,000.00 | 1,865.38 | 14.3% |
| Filing Fees | 16.00 | 19.00 | 46.00 | 41.00 | 122.00 | 200.00 | 78.00 | 39.0% |
| Maintenance Contracts | 2,837.13 | 335.94 | (17.28) | 0.00 | 3,155.79 | 6,800.00 | 3,644.21 | 53.6% |
| Computer Service | 1,299.69 | 1,299.69 | 1,349.69 | 1,317.03 | 5,266.10 | 15,000.00 | 9,733.90 | 64.9% |
| Dues & Subscriptions | 325.15 | 508.05 | 961.74 | 183.16 | 1,978.10 | 1,800.00 | (178.10) | -9.9% |
| Schools & Conventions | 345.00 | 330.00 | 287.00 | 0.00 | 962.00 | 1,500.00 | 538.00 | 35.9% |
| Equipment Replacement | 386.93 | 0.00 | 1,295.07 | 0.00 | 1,682.00 | 11,000.00 | 9,318.00 | 0.0% |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

(Cont on next page)

CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|-----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------|-------------------------|----------------------------|---|
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Finance & Assessment | <u>53,404.43</u> | <u>51,254.60</u> | <u>56,688.59</u> | <u>47,670.33</u> | <u>209,017.95</u> | <u>231,835.00</u> | <u>22,817.05</u> | <u>9.8%</u> |
| <u>Engineering</u> | | | | | | | | |
| Regular Employees | 19,320.00 | 22,130.22 | 19,770.76 | 19,590.00 | 80,810.98 | 77,480.00 | (3,330.98) | -4.3% |
| Hourly Employees | 0.00 | 2,217.92 | 3,898.09 | 0.00 | 6,116.01 | 5,700.00 | (416.01) | -7.3% |
| Health Insurance | 2,095.30 | 2,095.30 | 2,067.34 | 2,104.97 | 8,362.91 | 13,390.00 | 5,027.09 | 37.5% |
| Worker's Compensation | 184.50 | 0.00 | 0.00 | 0.00 | 184.50 | 225.00 | 40.50 | 18.0% |
| Social Security | 1,477.96 | 1,862.63 | 1,810.64 | 1,498.62 | 6,649.85 | 6,370.00 | (279.85) | -4.4% |
| Employee Pension | 989.20 | 992.58 | 3,789.85 | 1,049.23 | 6,820.86 | 3,950.00 | (2,870.86) | -72.7% |
| Unemployment Insurance | 36.93 | 0.00 | 0.00 | 0.00 | 36.93 | 80.00 | 43.07 | 53.8% |
| Office Supplies | 2,303.63 | 1,038.76 | 397.48 | 1,720.86 | 5,460.73 | 4,000.00 | (1,460.73) | -36.5% |
| General Supplies | 0.00 | 208.08 | 47.68 | 33.99 | 289.75 | 300.00 | 10.25 | 3.4% |
| Telephone | 390.39 | 391.23 | 364.43 | 361.07 | 1,507.12 | 2,200.00 | 692.88 | 31.5% |
| Liability Insurance | 114.00 | 0.00 | 362.45 | 0.00 | 476.45 | 400.00 | (76.45) | -19.1% |
| Computer Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Gas, Oil & Diesel Fuel | 15.07 | 330.33 | 261.31 | 258.23 | 864.94 | 850.00 | (14.94) | -1.8% |
| Vehicle & Equipment Repairs | 16.50 | 0.00 | 56.65 | 67.91 | 141.06 | 375.00 | 233.94 | 62.4% |
| Dues & Subscriptions | 0.00 | 113.00 | 0.00 | 0.00 | 113.00 | 350.00 | 237.00 | 67.7% |
| Schools & Conventions | 270.00 | 78.44 | 50.00 | 682.74 | 1,081.18 | 1,000.00 | (81.18) | -8.1% |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 1,000.00 | (4,000.00) | -400.0% |
| Equipment Replacement | 2,003.54 | 0.00 | 0.00 | 0.00 | 2,003.54 | 1,980.00 | (23.54) | 0.0% |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Projects | 8,425.00 | 0.00 | 0.00 | 0.00 | 8,425.00 | 0.00 | (8,425.00) | 0.0% |
| Total Engineering | <u>37,642.02</u> | <u>31,458.49</u> | <u>32,876.68</u> | <u>32,367.62</u> | <u>134,344.81</u> | <u>119,650.00</u> | <u>(14,694.81)</u> | <u>-12.3%</u> |
| <u>Inspections</u> | | | | | | | | |
| Regular Employees | 47,011.00 | 47,497.18 | 47,674.00 | 47,929.50 | 190,111.68 | 191,550.00 | 1,438.32 | 0.8% |
| Health Insurance | 4,206.54 | 4,306.54 | 4,350.64 | 4,425.80 | 17,289.52 | 18,010.00 | 720.48 | 4.0% |
| Worker's Compensation | 296.35 | 0.00 | 0.00 | 0.00 | 296.35 | 455.00 | 158.65 | 34.9% |
| Social Security | 3,596.34 | 3,633.56 | 3,647.10 | 3,666.65 | 14,543.65 | 14,650.00 | 106.35 | 0.7% |
| Employee Pension | 1,007.28 | 1,007.28 | 8,435.46 | 1,104.75 | 11,554.77 | 9,770.00 | (1,784.77) | -18.3% |
| Unemployment Insurance | 90.68 | 0.00 | 0.00 | 0.00 | 90.68 | 190.00 | 99.32 | 52.3% |
| Office Supplies | 542.12 | 211.76 | 215.67 | 771.19 | 1,740.74 | 2,000.00 | 259.26 | 13.0% |
| General Supplies | 20.97 | 0.00 | 39.60 | 51.71 | 112.28 | 150.00 | 37.72 | 25.1% |
| | 0.00 | 0.00 | 0.00 | | | | | |

CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|-----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------|-------------------------|----------------------------|---|
| | 0.00 | 0.00 | 0.00 | | | | (Cont on next page) | |
| Telephone | 286.17 | 310.90 | 291.47 | 293.02 | 1,181.56 | 2,000.00 | 818.44 | 40.9% |
| Liability Insurance | 0.00 | 0.00 | 720.80 | 165.00 | 885.80 | 650.00 | (235.80) | -36.3% |
| Computer Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Gas, Oil & Diesel Fuel | 95.40 | 399.42 | 354.64 | 349.13 | 1,198.59 | 2,000.00 | 801.41 | 40.1% |
| Vehicle & Equipment Repairs | 376.84 | 626.82 | 188.02 | 493.83 | 1,685.51 | 1,000.00 | (685.51) | -68.6% |
| Dues & Subscriptions | 180.00 | 0.00 | 60.00 | 252.00 | 492.00 | 1,200.00 | 708.00 | 59.0% |
| Schools & Conventions | 364.99 | 403.85 | 290.00 | 449.89 | 1,508.73 | 1,500.00 | (8.73) | -0.6% |
| Equipment Replacement | 0.00 | 749.98 | 0.00 | 0.00 | 749.98 | 0.00 | (749.98) | 0.0% |
| Depreciation | 375.00 | 375.00 | 375.00 | 375.00 | 1,500.00 | 1,500.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Inspections | <u>58,449.68</u> | <u>59,522.29</u> | <u>66,642.40</u> | <u>60,327.47</u> | <u>244,941.84</u> | <u>246,625.00</u> | <u>1,683.16</u> | <u>0.7%</u> |
| <u>Forestry</u> | | | | | | | | |
| Regular Employees | 10,596.00 | 10,813.50 | 10,857.00 | 10,857.00 | 43,123.50 | 43,125.00 | 1.50 | 0.0% |
| Hourly Employees | 0.00 | 1,537.20 | 3,364.20 | 672.00 | 5,573.40 | 9,000.00 | 3,426.60 | 38.1% |
| Health Insurance | 1,002.57 | 1,002.57 | 1,138.59 | 1,057.29 | 4,201.02 | 4,300.00 | 98.98 | 2.3% |
| Worker's Compensation | 1,117.89 | 0.00 | 0.00 | 0.00 | 1,117.89 | 2,510.00 | 1,392.11 | 55.5% |
| Social Security | 810.60 | 944.88 | 1,087.94 | 881.99 | 3,725.41 | 3,990.00 | 264.59 | 6.6% |
| Employee Pension | 542.52 | 553.67 | 2,098.37 | 581.41 | 3,775.97 | 2,200.00 | (1,575.97) | -71.6% |
| Unemployment Insurance | 20.56 | 0.00 | 0.00 | 0.00 | 20.56 | 40.00 | 19.44 | 48.6% |
| Office Supplies | 258.80 | 291.04 | 611.57 | 393.28 | 1,554.69 | 1,600.00 | 45.31 | 2.8% |
| General Supplies | 519.99 | 1,145.56 | 763.23 | 558.81 | 2,987.59 | 2,000.00 | (987.59) | -49.4% |
| Telephone | 136.00 | 139.25 | 139.84 | 137.81 | 552.90 | 650.00 | 97.10 | 14.9% |
| Liability Insurance | 0.00 | 0.00 | 456.68 | 0.00 | 456.68 | 450.00 | (6.68) | -1.5% |
| Gas, Oil & Diesel Fuel | 45.20 | 577.86 | 743.45 | 257.25 | 1,623.76 | 2,200.00 | 576.24 | 26.2% |
| Vehicle & Equipment Repairs | 0.00 | 0.00 | 66.59 | 63.90 | 130.49 | 1,500.00 | 1,369.51 | 91.3% |
| Tree Removal | 0.00 | 0.00 | 0.00 | 4,360.00 | 4,360.00 | 4,000.00 | (360.00) | -9.0% |
| Dues & Subscriptions | 285.00 | 0.00 | 98.95 | 0.00 | 383.95 | 250.00 | (133.95) | -53.6% |
| Schools & Conventions | 173.65 | 0.00 | 897.18 | (175.00) | 895.83 | 1,000.00 | 104.17 | 10.4% |
| Equipment Replacement | 0.00 | 1,099.00 | 0.00 | 0.00 | 1,099.00 | 2,760.00 | 1,661.00 | 0.0% |
| Depreciation | 882.50 | 882.50 | 882.50 | 882.50 | 3,530.00 | 3,530.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Forestry | <u>16,391.28</u> | <u>18,987.03</u> | <u>23,206.09</u> | <u>20,528.24</u> | <u>79,112.64</u> | <u>85,105.00</u> | <u>5,992.36</u> | <u>7.0%</u> |

CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | <u>Y - T - D</u> | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% <u>Collected /</u> <u>Remaining</u> |
|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------|-------------------------|----------------------------|--|
| | (Cont on next page) | | | | | | | |
| <u>Civic Center</u> | | | | | | | | |
| Regular Employees | 26,988.03 | 32,731.15 | 30,063.64 | 30,945.00 | 120,727.82 | 123,410.00 | 2,682.18 | 2.2% |
| Hourly Employees | 8,793.24 | 5,827.50 | 7,172.75 | 6,303.39 | 28,096.88 | 25,000.00 | (3,096.88) | -12.4% |
| Concession Employees | 5,826.04 | 535.66 | 312.37 | 2,714.24 | 9,388.31 | 15,000.00 | 5,611.69 | 37.4% |
| Concession Service Provider Fees | 788.75 | 0.00 | 0.00 | 693.75 | 1,482.50 | 2,000.00 | 517.50 | 0.0% |
| Health Insurance | 3,074.60 | 3,954.60 | 4,098.68 | 4,172.61 | 15,300.49 | 16,970.00 | 1,669.51 | 9.8% |
| Worker's Compensation | 1,311.54 | 0.00 | 0.00 | 0.00 | 1,311.54 | 2,065.00 | 753.46 | 36.5% |
| Social Security | 3,186.92 | 2,991.05 | 2,872.47 | 3,057.87 | 12,108.31 | 12,500.00 | 391.69 | 3.1% |
| Employee Pension | 1,636.85 | 1,782.88 | 5,674.64 | 1,856.51 | 10,950.88 | 6,290.00 | (4,660.88) | -74.1% |
| Unemployment Insurance | 59.26 | 0.00 | 0.00 | 0.00 | 59.26 | 120.00 | 60.74 | 50.6% |
| Office Supplies | 1,106.70 | 762.15 | 1,464.29 | 668.36 | 4,001.50 | 4,500.00 | 498.50 | 11.1% |
| General Supplies | 5,028.55 | 6,736.19 | 6,035.40 | 5,560.97 | 23,361.11 | 19,000.00 | (4,361.11) | -23.0% |
| Event Services | 0.00 | 336.35 | 0.00 | 0.00 | 336.35 | 500.00 | 163.65 | 32.7% |
| Electricity | 16,595.74 | 16,923.81 | 13,312.73 | 14,643.36 | 61,475.64 | 59,160.00 | (2,315.64) | -3.9% |
| Heating | 38,944.30 | 15,940.64 | 1,236.98 | 9,830.67 | 65,952.59 | 77,050.00 | 11,097.41 | 14.4% |
| Telephone | 236.46 | 235.90 | 234.50 | 438.25 | 1,145.11 | 1,200.00 | 54.89 | 4.6% |
| Water Utility | 2,057.92 | 2,714.98 | 2,438.11 | 2,397.09 | 9,608.10 | 7,500.00 | (2,108.10) | -28.1% |
| Liability Insurance | 0.00 | 0.00 | 5,054.97 | 1,404.67 | 6,459.64 | 6,200.00 | (259.64) | -4.2% |
| Building Insurance | 0.00 | 6,996.73 | 0.00 | 0.00 | 6,996.73 | 4,500.00 | (2,496.73) | -55.5% |
| Maintenance Contracts | 2,997.00 | 3,122.00 | 4,153.39 | 3,297.00 | 13,569.39 | 14,000.00 | 430.61 | 3.1% |
| Pest Control | 90.00 | 0.00 | 180.00 | 90.00 | 360.00 | 360.00 | 0.00 | 0.0% |
| Floor Set Up | 2,640.00 | 0.00 | 0.00 | 1,400.00 | 4,040.00 | 3,000.00 | (1,040.00) | -34.7% |
| Gas, Oil & Diesel Fuel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 | 150.00 | 100.0% |
| Vehicle & Equipment Repairs | 935.82 | 45.00 | 1,237.00 | 36.24 | 2,254.06 | 2,000.00 | (254.06) | -12.7% |
| Building Repairs | 11,695.08 | 18,350.41 | 8,207.70 | 6,135.23 | 44,388.42 | 34,000.00 | (10,388.42) | -30.6% |
| Dues & Subscriptions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100.0% |
| Schools & Conventions | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 1,000.00 | 900.00 | 90.0% |
| Special Assessments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | 0.00 | 0.00 | 0.00 | 410.00 | 410.00 | 0.00 | (410.00) | 0.0% |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 683.75 | 683.75 | 0.00 | (683.75) | 0.0% |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Civic Center | 133,992.80 | 119,987.00 | 93,749.62 | 96,838.96 | 444,568.38 | 437,975.00 | (6,593.38) | -1.5% |

(Cont on next page)

CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% <u>Collected /</u> <u>Remaining</u> |
|-------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------|-------------------------|----------------------------|--|
| <u>City Hall</u> | | | | | | | | |
| General Supplies | 276.82 | 619.32 | 745.42 | 336.03 | 1,977.59 | 3,500.00 | 1,522.41 | 43.5% |
| Electricity | 3,488.47 | 3,548.12 | 4,714.98 | 4,755.94 | 16,507.51 | 17,190.00 | 682.49 | 4.0% |
| Heating | 2,061.88 | 615.78 | 161.57 | 378.60 | 3,217.83 | 3,910.00 | 692.17 | 17.7% |
| Water Utility | 190.02 | 187.09 | 796.53 | 1,066.09 | 2,239.73 | 1,800.00 | (439.73) | -24.4% |
| Liability Insurance | 0.00 | 0.00 | 67.31 | 1,404.67 | 1,471.98 | 1,400.00 | (71.98) | -5.1% |
| Building Insurance | 0.00 | 1,447.35 | 0.00 | 0.00 | 1,447.35 | 925.00 | (522.35) | -56.5% |
| Maintenance Contracts | 6,825.10 | 4,312.00 | 3,874.50 | 5,198.74 | 20,210.34 | 18,000.00 | (2,210.34) | -12.3% |
| Building Repairs | 100.13 | 1,578.70 | 4,388.50 | 735.00 | 6,802.33 | 8,000.00 | 1,197.67 | 15.0% |
| Special Assessments | 548.58 | 0.00 | 0.00 | 0.00 | 548.58 | 0.00 | (548.58) | 0.0% |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total City Hall | <u>13,491.00</u> | <u>12,308.36</u> | <u>14,748.81</u> | <u>13,875.07</u> | <u>54,423.24</u> | <u>54,725.00</u> | <u>301.76</u> | <u>0.6%</u> |
| <u>Elections</u> | | | | | | | | |
| Election Officials & Supplies | 122.51 | 2,583.56 | 0.00 | 0.00 | 2,706.07 | 0.00 | (2,706.07) | 0.0% |
| <u>Equalization Board</u> | | | | | | | | |
| Board Fees | 0.00 | 60.00 | 0.00 | 0.00 | 60.00 | 75.00 | 15.00 | 20.0% |
| Public Notices | 0.00 | 36.96 | 0.00 | 0.00 | 36.96 | 100.00 | 63.04 | 63.0% |
| Total Equalization Board | <u>0.00</u> | <u>96.96</u> | <u>0.00</u> | <u>0.00</u> | <u>96.96</u> | <u>175.00</u> | <u>78.04</u> | <u>44.6%</u> |
| <u>General Administration</u> | | | | | | | | |
| Mayor | 3,600.00 | 3,600.00 | 3,600.00 | 3,600.00 | 14,400.00 | 14,400.00 | 0.00 | 0.0% |
| Councilman | 7,200.00 | 7,200.00 | 7,200.00 | 7,200.00 | 28,800.00 | 28,800.00 | 0.00 | 0.0% |
| Worker's Compensation | 116.77 | 0.00 | 0.00 | 0.00 | 116.77 | 195.00 | 78.23 | 40.1% |
| Social Security | 826.20 | 826.20 | 826.20 | 826.20 | 3,304.80 | 3,300.00 | (4.80) | -0.1% |
| Office Supplies | 0.00 | 14.99 | 164.27 | 0.00 | 179.26 | 150.00 | (29.26) | -19.5% |
| General Supplies | 78.39 | 19.90 | 36.99 | 123.30 | 258.58 | 1,000.00 | 741.42 | 74.1% |
| Electricity - Ft. Seward | 174.97 | 110.11 | 53.21 | 50.14 | 388.43 | 180.00 | (208.43) | -115.8% |
| Telephone | 132.37 | 134.37 | 136.18 | 138.85 | 541.77 | 550.00 | 8.23 | 1.5% |
| Liability Insurance | 0.00 | 300.00 | 16,726.74 | 0.00 | 17,026.74 | 19,500.00 | 2,473.26 | 12.7% |
| Public Officials Liability | 0.00 | 0.00 | 6,360.00 | 0.00 | 6,360.00 | 6,400.00 | 40.00 | 0.6% |
| Building Insurance | 0.00 | 83.53 | 0.00 | 0.00 | 83.53 | 75.00 | (8.53) | -11.4% |
| Pest Control | 456.00 | 456.00 | 456.00 | 456.00 | 1,824.00 | 1,850.00 | 26.00 | 1.4% |
| Ambulance Contract | 3,312.50 | 6,625.00 | 4,968.75 | 4,968.75 | 19,875.00 | 19,875.00 | 0.00 | 0.0% |
| Dues & Subscriptions | 9,909.15 | 114.55 | 368.99 | 228.16 | 10,620.85 | 10,500.00 | (120.85) | -1.2% |
| Chamber of Commerce | 199.00 | 0.00 | 0.00 | 0.00 | 199.00 | 200.00 | 1.00 | 0.5% |

(Cont on next page)

CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% <u>Collected /</u> <u>Remaining</u> |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------|-------------------------|----------------------------|--|
| GNDA | 311.50 | 0.00 | 0.00 | 0.00 | 311.50 | 315.00 | 3.50 | 1.1% |
| Schools & Conventions | 30.00 | 25.00 | 332.48 | 450.00 | 837.48 | 500.00 | (337.48) | -67.5% |
| Attorney Fees | 15,881.25 | 15,881.25 | 15,881.25 | 15,881.25 | 63,525.00 | 63,525.00 | 0.00 | 0.0% |
| Attorney Subscriptions | 0.00 | 2,227.40 | 2,077.44 | 944.75 | 5,249.59 | 4,000.00 | (1,249.59) | -31.2% |
| Other Legal Services | 7,860.50 | 7,923.00 | 7,732.81 | 8,984.00 | 32,500.31 | 20,000.00 | (12,500.31) | -62.5% |
| Audit | 0.00 | 0.00 | 0.00 | 23,365.00 | 23,365.00 | 24,000.00 | 635.00 | 2.6% |
| Ordinance Revision | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.0% |
| City Lot Rebates | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100.0% |
| Victim Witness Advocate Program | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 0.0% |
| Garden Club | 600.00 | 0.00 | 0.00 | 0.00 | 600.00 | 600.00 | 0.00 | 0.0% |
| City Beautification Committee | 7,500.00 | 0.00 | 0.00 | 0.00 | 7,500.00 | 7,500.00 | 0.00 | 0.0% |
| James River Humane Society | 0.00 | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 0.0% |
| Fine Arts | 6,000.00 | 4,000.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 0.0% |
| Miscellaneous | 1,633.71 | 2,689.78 | 40.00 | 75.36 | 4,438.85 | 5,000.00 | 561.15 | 11.2% |
| Community Service Program | 3,187.50 | 3,187.50 | 3,187.50 | 3,187.50 | 12,750.00 | 12,750.00 | 0.00 | 0.0% |
| Equipment Replacement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mayor's Comm. Emp. People Dis. | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 0.0% |
| Total General Administration | <u>74,009.81</u> | <u>56,918.58</u> | <u>70,148.81</u> | <u>71,479.26</u> | <u>272,556.46</u> | <u>270,665.00</u> | <u>(1,891.46)</u> | <u>-0.7%</u> |
| <u>Street Department</u> | | | | | | | | |
| Regular Employees | 140,963.96 | 133,955.53 | 108,737.47 | 117,261.02 | 500,917.98 | 454,760.00 | (46,157.98) | -10.1% |
| Hourly Employees | 23,632.09 | 10,889.53 | 6,039.60 | 126.50 | 40,687.72 | 30,000.00 | (10,687.72) | -35.6% |
| Health Insurance | 12,117.91 | 10,728.75 | 11,289.01 | 12,319.35 | 46,455.02 | 43,710.00 | (2,745.02) | -6.3% |
| Worker's Compensation | 4,352.77 | 0.00 | 0.00 | 0.00 | 4,352.77 | 9,075.00 | 4,722.23 | 52.0% |
| Social Security | 12,591.67 | 11,080.67 | 8,780.47 | 8,980.20 | 41,433.01 | 37,090.00 | (4,343.01) | -11.7% |
| Employee Pension | 1,925.58 | 1,536.14 | 19,065.02 | 2,188.96 | 24,715.70 | 23,190.00 | (1,525.70) | -6.6% |
| Unemployment Insurance | 255.34 | 0.00 | 0.00 | 0.00 | 255.34 | 450.00 | 194.66 | 43.3% |
| General Supplies | 6,437.44 | 3,306.74 | 3,742.96 | 3,002.40 | 16,489.54 | 20,000.00 | 3,510.46 | 17.6% |
| Lamps | 2,582.40 | 109.14 | 0.00 | 0.00 | 2,691.54 | 4,500.00 | 1,808.46 | 40.2% |
| Traffic Paint | 0.00 | 22,970.00 | 197.00 | 0.00 | 23,167.00 | 20,500.00 | (2,667.00) | -13.0% |
| Salt | 6,125.65 | 0.00 | 0.00 | 14,039.27 | 20,164.92 | 9,500.00 | (10,664.92) | -112.3% |
| Electricity | 29,728.32 | 30,576.93 | 28,615.00 | 29,702.54 | 118,622.79 | 107,100.00 | (11,522.79) | -10.8% |
| Heating | 7,216.58 | 1,584.39 | 259.04 | 1,943.68 | 11,003.69 | 14,380.00 | 3,376.31 | 23.5% |
| Telephone | 505.97 | 511.44 | 514.63 | 505.05 | 2,037.09 | 2,000.00 | (37.09) | -1.9% |
| Water Utility | 402.38 | 384.80 | 265.73 | 206.07 | 1,258.98 | 1,900.00 | 641.02 | 33.7% |
| Liability Insurance | 139.00 | 38.00 | 10,110.74 | 0.00 | 10,287.74 | 9,100.00 | (1,187.74) | -13.1% |
| Building Insurance | 0.00 | 1,223.81 | 0.00 | 0.00 | 1,223.81 | 750.00 | (473.81) | -63.2% |

(Cont on next page)

CITY OF JAMESTOWN
GENERAL FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% <u>Collected /</u> <u>Remaining</u> |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|-------------------------|----------------------------|--|
| One - Call Fees | 17.37 | 118.75 | 196.31 | 164.67 | 497.10 | 400.00 | (97.10) | -24.3% |
| Maintenance Contracts | 464.00 | 539.00 | 464.00 | 444.00 | 1,911.00 | 2,400.00 | 489.00 | 20.4% |
| Gas, Oil & Diesel Fuel | 38,623.00 | 31,540.34 | 9,408.01 | 20,249.94 | 99,821.29 | 80,000.00 | (19,821.29) | -24.8% |
| Vehicle & Equipment Repairs | 32,798.57 | 21,010.22 | 6,719.33 | 19,827.68 | 80,355.80 | 50,000.00 | (30,355.80) | -60.7% |
| Equipment Rental | 138,205.11 | 9,840.00 | 877.75 | 53,059.95 | 201,982.81 | 30,000.00 | (171,982.81) | -573.3% |
| Building Repairs | 181.71 | 86.08 | 642.50 | 0.00 | 910.29 | 4,000.00 | 3,089.71 | 77.2% |
| Traffic Signals, Lights & Signs | 15,165.56 | 10,926.69 | 16,965.16 | 14,892.37 | 57,949.78 | 40,000.00 | (17,949.78) | -44.9% |
| Hot - Cold Mix | 0.00 | 1,223.79 | 2,189.37 | 1,427.28 | 4,840.44 | 5,000.00 | 159.56 | 3.2% |
| Gravel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 100.0% |
| Storm Sewer Repair | 0.00 | 0.00 | 1,443.47 | 2,119.77 | 3,563.24 | 2,500.00 | (1,063.24) | -42.5% |
| Dues & Subscriptions | 0.00 | 113.00 | 0.00 | 70.00 | 183.00 | 200.00 | 17.00 | 8.5% |
| Schools & Conventions | 283.00 | 0.00 | 0.00 | 509.96 | 792.96 | 600.00 | (192.96) | -32.2% |
| Miscellaneous | 0.00 | 210.00 | 695.00 | 20.00 | 925.00 | 500.00 | (425.00) | 0.0% |
| Equipment Replacement | 6,726.58 | 0.00 | 0.00 | 0.00 | 6,726.58 | 6,600.00 | (126.58) | 0.0% |
| Depreciation | 35,861.25 | 35,861.25 | 35,861.25 | 35,861.25 | 143,445.00 | 143,445.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Projects | 0.00 | 0.00 | 17,293.59 | 0.00 | 17,293.59 | 0.00 | (17,293.59) | 0.0% |
| Total Street Department | <u>517,303.21</u> | <u>340,364.99</u> | <u>290,372.41</u> | <u>338,921.91</u> | <u>1,486,962.52</u> | <u>1,163,650.00</u> | <u>(323,312.52)</u> | <u>-27.8%</u> |
| <u>Flood Control</u> | | | | | | | | |
| General Supplies | 2,050.96 | 48,758.93 | 5,777.87 | 2,841.11 | 59,428.87 | 0.00 | (59,428.87) | 0.0% |
| Liability Insurance | | 75.00 | 0.00 | 0.00 | 75.00 | 0.00 | (75.00) | 0.0% |
| Gas, Oil & Diesel Fuel | | 8,902.65 | 0.00 | 366.20 | 9,268.85 | 0.00 | (9,268.85) | 0.0% |
| Vehicle & Equipment Repairs | | 1,315.18 | 0.00 | 0.00 | 1,315.18 | 0.00 | (1,315.18) | 0.0% |
| Equipment Rental | 7,750.20 | 533,838.27 | 353,190.81 | 68,395.67 | 963,174.95 | 0.00 | (963,174.95) | 0.0% |
| Building Repairs | | 114,710.71 | 25,485.47 | 0.00 | 140,196.18 | 0.00 | (140,196.18) | 0.0% |
| Traffic Signals, Lights & Signs | 2,184.12 | 16,267.92 | 0.00 | 0.00 | 18,452.04 | 0.00 | (18,452.04) | 0.0% |
| Hot-Cold Mix | 0.00 | 0.00 | 0.00 | 8,152.99 | 8,152.99 | 0.00 | (8,152.99) | 0.0% |
| Miscellaneous | | 81,806.24 | 6,935.99 | 2,100.10 | 90,842.33 | 0.00 | (90,842.33) | 0.0% |
| Projects | | 428,425.63 | 37,876.10 | 726,071.36 | 1,192,373.09 | 0.00 | (1,192,373.09) | 0.0% |
| | <u>11,985.28</u> | <u>1,234,100.53</u> | <u>429,266.24</u> | <u>807,927.43</u> | <u>2,483,279.48</u> | <u>0.00</u> | <u>(2,483,279.48)</u> | <u>0.0%</u> |
| | | | | | | | | |
| Total General Fund Expenditures | <u>1,553,653.72</u> | <u>2,545,303.17</u> | <u>1,784,776.22</u> | <u>2,214,382.17</u> | <u>8,098,115.28</u> | <u>5,291,175.00</u> | <u>(2,806,940.28)</u> | <u>-53.0%</u> |
| | | | | | | | | |
| Transfers Out | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.0%</u> |
| | | | | | | | | |
| Fund Balance Ending | <u>3,052,844.41</u> | <u>1,796,924.36</u> | <u>488,194.89</u> | <u>795,296.04</u> | <u>795,296.04</u> | <u>1,417,692.33</u> | | |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 VECTOR CONTROL FUND
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008 ACTUAL</u> |
|-----------------------------|------------------------|------------------------|--|------------------------|
| Fund Balance January 1 | | 144,166.87 | | 120,126.57 |
| <u>Revenues</u> | | | | |
| Collection | 87,000.00 | 87,094.63 | 94.63 | 86,488.17 |
| Equipment Rental | 3,600.00 | 2,490.03 | (1,109.97) | 0.00 |
| Interest Earned | 275.00 | 482.07 | 207.07 | 3,558.79 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 255.06 |
| Total | <u>90,875.00</u> | <u>90,066.73</u> | <u>(808.27)</u> | <u>90,302.02</u> |
| <u>Expenditures</u> | | | | |
| Regular Employees | 15,600.00 | 17,792.21 | (2,192.21) | 15,665.76 |
| Hourly Employees | 7,000.00 | 6,037.36 | 962.64 | 5,420.64 |
| Health Insurance | 2,090.00 | 2,114.34 | (24.34) | 1,810.42 |
| Worker's Compensation | 690.00 | 1,434.33 | (744.33) | 689.55 |
| Social Security | 1,730.00 | 1,822.96 | (92.96) | 1,613.12 |
| Employee Pension | 800.00 | 811.18 | (11.18) | 724.88 |
| Unemployment Insurance | 20.00 | 0.00 | 20.00 | 42.22 |
| Office Supplies | 500.00 | 93.86 | 406.14 | 359.03 |
| General Supplies | 900.00 | 111.18 | 788.82 | 730.74 |
| Chemicals | 45,000.00 | 25,014.37 | 19,985.63 | 27,006.50 |
| Telephone | 500.00 | 656.30 | (156.30) | 485.93 |
| Water Utility | 0.00 | 0.00 | 0.00 | 0.00 |
| Liability Insurance | 450.00 | 1,682.60 | (1,232.60) | 514.84 |
| Gas, Oil & Diesel Fuel | 1,500.00 | 1,251.75 | 248.25 | 1,680.64 |
| Vehicle & Equipment Repairs | 1,800.00 | 578.83 | 1,221.17 | 1,041.45 |
| Radio Maintenance | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues & Subscriptions | 120.00 | 120.00 | 0.00 | 120.00 |
| Schools & Conventions | 2,000.00 | 2,055.25 | (55.25) | 150.00 |
| Refunds | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment Replacement | 330.00 | 910.10 | (580.10) | 0.00 |
| Depreciation | 2,885.00 | 2,885.00 | 0.00 | 6,750.00 |
| New Equipment | 0.00 | 0.00 | 0.00 | 1,456.00 |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | <u>83,915.00</u> | <u>65,371.62</u> | <u>18,543.38</u> | <u>66,261.72</u> |
| Fund Balance December 31 | 151,126.87 | 168,861.98 | 17,735.11 | 144,166.87 |

CITY OF JAMESTOWN
EQUIPMENT REPLACEMENT
YEAR ENDED DECEMBER 31, 2009

| <u>DEPARTMENT</u> | <u>BALANCE 1/1/09</u> | <u>INTEREST EARNED</u> | <u>DEPRECIATION 2009</u> | <u>SALE OF PROPERTY</u> | <u>PURCHASES 2009</u> | <u>BALANCE 12/31/09</u> |
|----------------------|---------------------------|----------------------------|------------------------------|-----------------------------|---------------------------|-----------------------------|
| FIRE | 366,232.94 | 5,635.45 | 82,885.00 | | 72,493.08 | 382,260.31 |
| POLICE | 75,895.16 | 1,167.84 | 43,955.00 | | 48,135.11 | 72,882.89 |
| FINANCE & ASSESSMENT | 47,713.16 | 734.19 | 0.00 | | 6,706.90 | 41,740.45 |
| ENGINEERING | 33,347.81 | 513.14 | 0.00 | | 13,500.00 | 20,360.95 |
| INSPECTIONS | 29,228.60 | 449.76 | 1,500.00 | | 13,600.00 | 17,578.36 |
| FORESTRY | 18,670.45 | 287.29 | 3,530.00 | | | 22,487.74 |
| CIVIC CENTER | 148,197.54 | 2,280.40 | 0.00 | | 30,905.00 | 119,572.94 |
| STREET | 731,051.63 | 11,249.11 | 143,445.00 | | 351,077.48 | 534,668.26 |
| VECTOR CONTROL | 47,500.71 | 730.92 | 2,885.00 | | 32,385.96 | 18,730.67 |
| WATER | 241,802.02 | 3,720.75 | 13,650.00 | | | 259,172.77 |
| SEWER | 398,172.65 | 6,126.91 | 47,210.00 | | | 451,509.56 |
| SANITATION | 534,019.37 | 8,217.27 | 35,470.00 | | 113,470.94 | 464,235.70 |
| SOLID WASTE DISPOSAL | 531,029.25 | 8,171.25 | 48,040.00 | | | 587,240.50 |
| CONVENTION PROMOTION | 27,297.27 | 420.04 | 0.00 | | | 27,717.31 |
| TOTAL | <u>3,230,158.57</u> | <u>49,704.32</u> | <u>422,570.00</u> | <u>0.00</u> | <u>682,274.47</u> | <u>3,020,158.42</u> |

Purchases

Fire Department - Fire Pumper

72,493.08

Finance & Assmnt.

Copier 6,706.90

Vector Control

Argo 15,625.00

Police Department

Marked Unit - Dodge Charger 23,712.75

Marked Unit - Ford Crown Vic 24,422.36

48,135.11

Engineering

2007 Caravan 13,500.00

Grizzly Sprayer 7,594.96

Grizzly Sprayer 9,166.00

32,385.96

Street

Motor Grader 105,166.00

Loader 142,113.52

Steamer 8,990.00

Sweeper 94,807.96

351,077.48

Inspection

2009 Chev HHR 13,600.00

Sanitation

Packer 53,346.28

Rear Loader 60,124.66

113,470.94

Civic Center

Outdoor Sign 30,905.00

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 GROUP HEALTH INSURANCE FUND
 2009

| | <u>2009</u> <u>BUDGET</u> | <u>2009</u> <u>ACTUAL</u> | VARIANCE FAVORABLE <u>(UNFAVORABLE)</u> | <u>2008</u> <u>ACTUAL</u> |
|----------------------------|------------------------------|------------------------------|---|------------------------------|
| Fund Balance January 1 | | 371,633.97 | | 329,643.90 |
| <u>REVENUE</u> | | | | |
| City Share Premiums | 409,780.00 | 426,714.25 | 16,934.25 | 373,132.81 |
| Employee Share Premiums | 120,550.00 | 105,585.68 | (14,964.32) | 94,643.45 |
| Park Board Premiums | 81,580.00 | 85,266.94 | 3,686.94 | 74,405.88 |
| Library Premiums | 15,055.00 | 15,265.16 | 210.16 | 13,788.04 |
| Airport Premiums | 17,805.00 | 23,465.13 | 5,660.13 | 15,432.09 |
| Cobra Premiums | 13,000.00 | 10,700.48 | (2,299.52) | 9,323.98 |
| Pharmacy Rebates | 3,000.00 | 5,332.11 | 2,332.11 | 5,822.26 |
| Interest Earned | 10,000.00 | 5,239.59 | (4,760.41) | 15,834.72 |
| Miscellaneous | 0.00 | 45.00 | 45.00 | 0.00 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL | 670,770.00 | 677,614.34 | 6,844.34 | 602,383.23 |
| <u>EXPENDITURES</u> | | | | |
| BCBS Stop Loss Premiums | 217,960.00 | 230,476.84 | (12,516.84) | 196,023.00 |
| Insurance Claims | 395,700.00 | 521,177.40 | (125,477.40) | 336,046.75 |
| BCBS Administrative Fee | 26,400.00 | 39,274.04 | (12,874.04) | 26,488.40 |
| Health Club Credit Program | 0.00 | 1,122.00 | (1,122.00) | 110.00 |
| Refunds | 1,500.00 | 307.16 | 1,192.84 | 1,725.01 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL | 641,560.00 | 792,357.44 | (150,797.44) | 560,393.16 |
| Fund Balance December 31 | 400,843.97 | 256,890.87 | (143,953.10) | 371,633.97 |

CITY OF JAMESTOWN
COMPARISON OF BUDGET TO ACTUAL
CITY SALES TAX FUND
2009

| | <u>2009</u> <u>BUDGET</u> | <u>2009</u> <u>ACTUAL</u> | VARIANCE FAVORABLE <u>(UNFAVORABLE)</u> | <u>2008</u> <u>ACTUAL</u> |
|--|------------------------------|------------------------------|---|------------------------------|
| Fund Balance January 1 | | 1,421,005.07 | | 869,690.10 |
| <u>REVENUE</u> | | | | |
| Collections - City | 1,950,400.00 | 2,017,290.55 | 66,890.55 | 1,944,534.81 |
| Collections - School | 1,950,400.00 | 2,017,290.48 | 66,890.48 | 1,944,534.76 |
| Sale of Property | 0.00 | 117,276.46 | 117,276.46 | 120,498.97 |
| Interest Earned | 30,000.00 | 27,536.68 | (2,463.32) | 33,127.78 |
| Loan Repayment - Principal | 100,730.00 | 67,795.67 | (32,934.33) | 187,099.81 |
| Loan Repayment - Interest | 38,475.00 | 34,854.53 | (3,620.47) | 40,236.15 |
| New Jobs Training Funds - Principal | 95,855.00 | 104,493.78 | 8,638.78 | 91,314.28 |
| New Jobs Training Funds - Interest | 7,180.00 | 8,020.12 | 840.12 | 7,652.36 |
| Miscellaneous | 5,000.00 | 4,263,697.98 | 4,258,697.98 | 91,393.98 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL | 4,178,040.00 | 8,658,256.25 | 4,480,216.25 | 4,460,392.90 |
| <u>EXPENDITURES</u> | | | | |
| Jamestown School District | 1,950,400.00 | 2,017,290.48 | (66,890.48) | 1,944,534.77 |
| RCC - Wastewater | 280,000.00 | 279,996.00 | 4.00 | 279,996.00 |
| J.D.C. Operating | 262,000.00 | 262,000.00 | 0.00 | 272,000.00 |
| Miscellaneous | | | 0.00 | 0.00 |
| <u>Industrial Development Incentives</u> | | | | |
| <u>2008</u> | | | | |
| Buffalo City Tourism Foundation (Tourism Projects Grant) | | | | 82,000.00 |
| S.C. Dakota Regional Council (USDA Relending Program) | | | | 5,600.00 |
| Buffalo City Tourism Foundation | | | | 82,120.00 |
| Community Labor Availability Study (Grant) | | | | 2,700.00 |
| SCDRC & SBDC (Grant) | | | | 16,765.56 |
| Spirit Ethanol, L.L.C. (Grant) | | | | 1,135,785.60 |
| Champ Industries USA, Inc.(PACE Loan) | | | | 21,884.00 |
| Champ Industries USA, Inc.(NJTF Loan) | | | | 32,292.00 |
| JSDC Partners in Marketing Grant for Intern | | | | 2,400.00 |
| Jamestown Regional Airport (Grant) | | | | 4,960.00 |
| JSDC - Update HVAC at Center for Economic Development | | | | 26,040.00 |
| <u>2009</u> | | | | |
| JSDC 2008 Special Assessments | | 11,529.32 | | |
| Precision Results Manufacturing (Jobs Incentive Grant) | | 25,200.00 | | |
| SCDRC & SBDC Dues | | 16,765.56 | | |
| Buffalo City Tourism Foundation - Operating | | 152,480.00 | | |
| GRE Jobs Incentive Grant | | 240,000.00 | | |
| JSDC Marketing Funds | | 40,000.00 | | |
| Martinizing Dry Cleaning (Flex PACE) | | 31,000.00 | | |
| North Dakota Trade Office | | 20,000.00 | | |
| Goodrich Drain Tile Project | | 23,708.29 | | |
| Community Labor Availability Study | | 2,400.00 | | |
| Abstract - Spiritwood Project | | 1,200.00 | | |
| South Central Dakota Regional Council - SBDC | | 18,442.00 | | |
| JSDC Building Repairs | | 40,000.00 | | |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL | 3,992,400.00 | 3,182,011.65 | 810,388.35 | 3,909,077.93 |
| Fund Balance December 31 | 1,606,645.07 | 6,897,249.67 | 5,290,604.60 | 1,421,005.07 |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 CITY SALES TAX FUND
 2009

SALES TAX FUND COMMITTED PROJECT RESERVES

Fund Balance December 31, 2009 6,897,249.67

COMMITTED FUNDS

| | |
|--|---------|
| Wastewater Treatment Plant (RCC - 2009* Infrastructure) | 280,000 |
| JSDC - Update Business Retention & Expansion Survey (Grant) | 1,600 |
| Stutsman County Transportation Study | 3,000 |
| Downtown Parking Lot Reconstruction (Grant) | 150,000 |
| Buffalo City Tourism Foundation - Operating | 58,920 |
| Buffalo City Tourism Foundation - Grants | 120,000 |
| Allen Enterprises (Flex PACE) | 60,000 |
| Food Industrial Park Sewer Line Repair | 113,571 |
| JSDC Internship Program | 7,680 |

TOTAL COMMITTED 794,771.00

BALANCE NOT COMMITTED 6,102,478.67

COMMITTED FUNDS - FUTURE YEARS

| | <u>2011</u> | <u>2012</u> | <u>Total</u> |
|---|-------------|-------------|--------------|
| Buffalo City Tourism Foundation - Operating | 101,760 | 106,640 | 208,400 |
| Buffalo City Tourism Foundation - Grants | 60,000 | 60,000 | 120,000 |
| | | | |
| | 163,771 | 168,652 | 332,423 |

CITY OF JAMESTOWN
SALES TAX USES
ECONOMIC DEVELOPMENT PURPOSES
1992-2009

| | <u>OPERATING</u> | <u>GRANTS</u> | <u>STOCK</u> | <u>LOANS</u> | <u>LAND/BLDGS</u> | <u>INFRA- STRUCTURE</u> | <u>TOTAL</u> |
|--------------------------------|------------------|---------------|--------------|--------------|-------------------|-----------------------------|--------------|
| <u>1992</u> | | | | | | | |
| JDC Operating | 72,000 | | | | | | |
| Carrington Area CDE | | | | 100,000 | | | |
| Dakota Brands International | | 57,454 | | | | | |
| Westward Products | | | | 24,000 | | | |
| Pipestem Creek | | | | 1,000 | | | |
| Hi-Acres Manor | | 3,200 | | | | | |
| Happenings | | | | 4,000 | | | |
| Accessible Space, Inc. | | 40,000 | | | | | |
| Pak-It Co. | | 2,000 | | | | | |
| Choice Properties, Inc. | | 153,066 | | | | | |
| Total | 72,000 | 255,720 | 0 | 129,000 | 0 | 0 | 456,720 |
| <u>1993</u> | | | | | | | |
| JDC Operating | 73,800 | | | | | | |
| Chase Lake Cheese | | | 35,000 | | | | |
| Regional Council | | 4,265 | | | | | |
| Precision Fiberglass | | 2,040 | | | | | |
| Lucas Western | | 19,120 | | | | | |
| Alpha Opportunities, Inc. | | 2,080 | | | | | |
| N.D. Buffalo Foundation | | 15,000 | | | | | |
| Ultimate RV | | 10,000 | | | | | |
| Buffalo Processing Plant | | | 10,000 | | | | |
| Regional Council | | 75,000 | | | | | |
| Cut Som Graphics | | 4,800 | | | | | |
| Buffalo City Wood Products | | | 44,000 | | | | |
| Dakota Belt Co. | | | | 24,000 | | | |
| Al Lawrence- Westward Products | | | | 16,000 | | | |
| Wiest Truckline, Inc. | | | | 67,500 | | | |
| Dakota Brands International | | | | 80,000 | | | |
| Graphic Results Plus | | | | 12,000 | | | |
| Dynamics Marketing | | | | 260,000 | | | |
| Buffalo City Wood Products | | | | 5,600 | | | |
| Dakota Engine Comapany | | 2,000 | | | | | |
| Total | 73,800 | 134,305 | 89,000 | 465,100 | 0 | 0 | 762,205 |

(Continued on next page)

CITY OF JAMESTOWN
SALES TAX USES
ECONOMIC DEVELOPMENT PURPOSES
1992-2009

| | <u>OPERATING</u> | <u>GRANTS</u> | <u>STOCK</u> | <u>LOANS</u> | <u>LAND/BLDGS</u> | <u>INFRA- STRUCTURE</u> | <u>TOTAL</u> |
|--------------------------------|------------------|---------------|--------------|--------------|-------------------|-----------------------------|--------------|
| <u>1994</u> | | | | | | | |
| JDC Operating | 79,700 | | | | | | |
| Jamestown Livestock Auction | | | | 14,000 | | | |
| Accu-Troll | | 2,000 | | | | | |
| Ultimate RV | | | 120,000 | | | | |
| Glenmac, Inc. | | | 304,000 | | | | |
| Chief's Choice | | | 19,200 | | | | |
| American Prairie Foods | | | | 98,000 | | | |
| Haybuster Mfg., Inc. | | 402,887 | | | | | |
| Hydro-Bikes, Inc. | | | 50,000 | | | | |
| Dakota Engines | | | | 60,000 | | | |
| Total | 79,700 | 404,887 | 493,200 | 172,000 | 0 | 0 | 1,149,787 |
| <u>1995</u> | | | | | | | |
| JDC Operating | 79,800 | | | | | | |
| Hydro-Bikes, Inc. | | | 70,000 | | | | |
| Dakota Country Meats | | 30,566 | | | | | |
| Webster Corp. | | | 120,000 | | | | |
| Dakota Crop Services | | | | 6,000 | | | |
| American Praire Foods, L.L.C. | | | 2,500,000 | | | | |
| Norwest Bank | 12,500 | | | | | | |
| Total | 92,300 | 30,566 | 2,690,000 | 6,000 | 0 | 0 | 2,818,866 |
| <u>1996</u> | | | | | | | |
| JDC Operating | 79,800 | | | | | | |
| American Prairie Foods, L.L.C. | | | | | 50,000 | | |
| Glenmac, Inc. | | 63,115 | | | | | |
| Agri-Cover, Inc. | | | | 25,000 | | | |
| Classic Glass Window Shop | | | | 12,000 | | | |
| Edgeley Development Corp. | | 10,000 | | | | | |
| Precision Results Mfg. | | | 40,000 | | | | |
| ND Specialties, Inc. | | | | 12,000 | | | |
| Sewer Utility Fund | | | | | | 500,000 | |
| Total | 79,800 | 73,115 | 40,000 | 49,000 | 50,000 | 500,000 | 791,915 |

(Continued on next page)

CITY OF JAMESTOWN
SALES TAX USES
ECONOMIC DEVELOPMENT PURPOSES
1992-2009

| | <u>OPERATING</u> | <u>GRANTS</u> | <u>STOCK</u> | <u>LOANS</u> | <u>LAND/BLDGS</u> | <u>INFRA- STRUCTURE</u> | <u>TOTAL</u> |
|--------------------------------------|------------------|---------------|--------------|--------------|-------------------|-----------------------------|--------------|
| <u>1997</u> | | | | | | | |
| JDC Operating | 88,000 | | | | | | |
| Regional Council | | 20,000 | | | | | |
| JDC | | | | | 146,860 | | |
| Lucas Aerospace | | 80,000 | | | | | |
| Lucas Aerospace | | 102,785 | | | | | |
| Carrington Area Community Dev. | | | | 90,000 | | | |
| Special Crop Coalition | | 6,400 | | | | | |
| Appraisal Fee Lot 1 Blk 2 Redmond | | | | | 1,250 | | |
| Sewer Utility Fund | | | | | | 500,000 | |
| Baling Facility & JDC Infrastructure | | | | | | 425,000 | |
| Total | 88,000 | 209,185 | 0 | 90,000 | 148,110 | 925,000 | 1,460,295 |
| <u>1998</u> | | | | | | | |
| JDC Operating | 88,000 | | | | | | |
| Rosenbluth International | | 64,000 | | 120,000 | | | |
| Lehr EDC - Fargo Assembly | | | | 5,000 | | | |
| Sky Farmer Agcraft Supply | | | | 8,000 | | | |
| Lucas Aerospace | | 80,000 | | | | | |
| 3rd Street SE - Overlay Project | | | | | | 199,710 | |
| Agri-Cover - Loan | | | | 17,000 | | | |
| Sewer Utility Fund | | | | | | 450,000 | |
| Frontier Village Water Imp. | | | | | | 22,200 | |
| Total | 88,000 | 144,000 | 0 | 150,000 | 0 | 671,910 | 1,053,910 |
| <u>1999</u> | | | | | | | |
| JDC Operating | 88,000 | | | | | | |
| Summer's Electric (Loan) | | | | 4,000 | | | |
| Stuts. Cty. (Hwy 10 Concept Rpt) | | | | | | 6,253 | |
| Railroad Spur - Food Ind.I Park | | | | | | 259,134 | |
| Transcriptions, Ltd (Training) | | 8,000 | | | | | |
| High Value Irrigated Crop (Grant) | | 400 | | | | | |
| Wastewater Plant (RCC - 1999) | | | | | | 280,000 | |
| Asst. - AVIKO - Wastewater (99) | | 211,001 | | | | | |
| Wastewater Plant (RCC - 2000) | | | | | | 62,305 | |
| Asst. - AVIKO - Wastewater (00) | | 31,278 | | | | | |
| | | | | 24,000 | | | |
| Total | 88,000 | 250,679 | 0 | 28,000 | 0 | 607,692 | 974,371 |

(Continued on next page)

CITY OF JAMESTOWN
SALES TAX USES
ECONOMIC DEVELOPMENT PURPOSES
1992-2009

| | <u>OPERATING</u> | <u>GRANTS</u> | <u>STOCK</u> | <u>LOANS</u> | <u>LAND/BLDGS</u> | <u>INFRA- STRUCTURE</u> | <u>TOTAL</u> |
|---|------------------|---------------|--------------|--------------|-------------------|-----------------------------|--------------|
| <u>2000</u> | | | | | | | |
| J.D.C. Operating | 102,450 | | | | | | |
| Wastewater Plant (RCC - 2000) | | | | | | 279,996 | |
| Asst. - AVIKO - Wastewater (00) | | 187,668 | | | | | |
| James River Diesel (Loan) | | | | 16,000 | | | |
| Jmstn Styling Academy (Grant) | | 2,880 | | | | | |
| Emter Family Dinner Theater (Loan) | | | | 40,000 | | | |
| Precision Results Mfg. (PACE) | | 4,989 | | | | | |
| Workforce Availability Study | | 9,600 | | | | | |
| Community Venture Network | | 3,160 | | | | | |
| Pro-Am Transportation (Loan) | | | | 80,000 | | | |
| Jamestown Hospital | | 120,000 | | | | | |
| Dan Poland Machine (Loan) | | | | 6,000 | | | |
| Noble Development (Grant) | | 80,000 | | | | | |
| Noble Development (Stock) | | | 200,000 | | | | |
| Kensal Community Grocery (Loan) | | | | 4,000 | | | |
| iDiamond (Stock) | | | 64,000 | | | | |
| Alternate Billing Solutions (Grant) | | 25,000 | | | | | |
| Regional Council (Grant) | | 8,000 | | | | | |
| Pro-Am Transportation (PACE) | | 8,000 | | | | | |
| N. D. Irrigation Caucus (Grant) | | 5,000 | | | | | |
| I-94 Industrial Park | | | | | 4,000 | | |
| | 102,450 | 454,297 | 264,000 | 146,000 | 4,000 | 279,996 | 1,250,743 |
| <u>2001</u> | | | | | | | |
| J.D.C. Operating | 107,475 | | | | | | |
| Wastewater Plant (RCC - 2001) | | | | | | 279,996 | |
| Asst. - AVIKO - Wastewater (01) | | 187,668 | | | | | |
| Miscellaneous - Legal Fees - Aviko,L.L.C. | 7,133 | | | | | | |
| Alternate Billing Solutions (Grant) | | 15,000 | | | | | |
| Noble Development Corporation (Grant) | | 80,000 | | | | | |
| Noble Development Corporation (Stock) | | | 344,000 | | | | |
| Midwest Ag Services | | 9,600 | | | | | |
| Industrial Park Land & Imp. | | | | | 4,000 | | |
| Lucas Aerospace - Training Grant | | 80,000 | | | | | |
| Community Venture Network Membership | | 3,160 | | | | | |
| Identity Preserved Wheat Program | | 6,000 | | | | | |
| ED & F Marketing (Grant) | | 2,000 | | | | | |
| Commercial Vegitable Marketing | | | | | | | |

(Continued on next page)

CITY OF JAMESTOWN
SALES TAX USES
ECONOMIC DEVELOPMENT PURPOSES
1992-2009

| | <u>OPERATING</u> | <u>GRANTS</u> | <u>STOCK</u> | <u>LOANS</u> | <u>LAND/BLDGS</u> | <u>INFRA- STRUCTURE</u> | <u>TOTAL</u> |
|--|------------------|---------------|--------------|--------------|-------------------|-----------------------------|--------------|
| | | 10,000 | | | | | |
| HVIC Task Force | | 3,200 | | | | | |
| Ethanol Study | | 1,000 | | | | | |
| Wastewater Treatment Facility Construction | | | | | | 200,345 | |
| Purchase of I-94 Ind Park Property | | | | | 110,400 | | |
| Al Lawrence - Westward Products (PACE) | | 16,194 | | | | | |
| Chase Lake Cheese | | | | | 5,000 | | |
| | 114,608 | 413,822 | 344,000 | 0 | 119,400 | 480,341 | 1,472,171 |
| <u>2002</u> | | | | | | | |
| J.D.C. Operating | 160,000 | | | | | | |
| Wastewater Treatment Plant (RCC - 2002) | | | | | | 279,996 | |
| Assit. - Cavendish Farms - Wastewater (2002) | | 140,751 | | | | | |
| Practical Nursing Program (Grant) | | 6,067 | | | | | |
| Dakota Fresh Cut Salad Venture | | 8,000 | | 20,000 | | | |
| School to Careers (Grant) | | 12,000 | | | | | |
| Choice Properties, Inc. (P.A.C.E.) | | 40,000 | | | | | |
| Purchase of former Ray's Printing Building | | | | | 40,000 | | |
| Agri-Cover (PACE) | | 24,000 | | | | | |
| ICS/FARRMS | | 5,000 | | | | | |
| Mainstreet Downtown Assn. (Grant) | | 30,000 | | | | | |
| | 160,000 | 265,818 | 0 | 20,000 | 40,000 | 279,996 | 765,814 |
| <u>2003</u> | | | | | | | |
| J.D.C. Operating | 160,000 | | | | | | |
| Wastewater Treatment Plant (RCC - 2003) | | | | | | 279,996 | |
| Commercial Vegetable Growers of ND | | 10,000 | | | | | |
| Napoleon Development Corp (Loan) | | | | 75,000 | | | |
| Goodrich Industries (Grant) | | 153,840 | | | | | |
| Industrial Park Land & Imp. | | | | | 8,000 | | |
| Dakota Fresh (Loan) | | | | 5,000 | | | |
| ICS/FARRMS | | 250 | | 2,000 | | | |
| Practical Nursing Program (Grant) | | 2,022 | | | | | |
| Water Park Study | | 10,000 | | | | | |
| Goodrich Industries (Grant) | | 35,923 | | | | | |
| DirectLine Distributing (Grant & Loan) | | | | 39,271 | | | |
| Wind Study | | 2,000 | | | | | |
| Resource Development | | 4,000 | | | | | |
| Fort Seward | | | | | | | |

(Continued on next page)

CITY OF JAMESTOWN
SALES TAX USES
ECONOMIC DEVELOPMENT PURPOSES
1992-2009

| | <u>OPERATING</u> | <u>GRANTS</u> | <u>STOCK</u> | <u>LOANS</u> | <u>LAND/BLDGS</u> | <u>INFRA- STRUCTURE</u> | <u>TOTAL</u> |
|---|------------------|---------------|--------------|--------------|-------------------|-----------------------------|--------------|
| | | 9,170 | | | | | |
| Dakota Fresh (Loan) | | | | 3,000 | | | |
| Cavendish Farms (Grant) | | 81,667 | | | | | |
| South Central Dakota Regional Council (Loan Pool) | | 9,000 | | | | | |
| Water Monitor, Inc. (Grant & Loan) | | 38,874 | | 120,000 | | | |
| Anne Carlson Center (Grant) | | 60,000 | | | | | |
| | 160,000 | 416,746 | 0 | 244,271 | 8,000 | 279,996 | 1,109,013 |
| | | | | | | | |
| | | <u>2004</u> | | | | | |
| J.D.C. Operating | 160,000 | | | | | | |
| Wastewater Treatment Plant (RCC - 2004) | | | | | | 279,996 | |
| Water Monitor, Inc. (Grant & Loan) | | 62,726 | | 200,000 | | | |
| Chief Energy, LLC (Grant) | | 40,000 | | | | | |
| Resource Development Coordinator (Grant) | | 32,000 | | | | | |
| JSDC - (Purchase of Dynamics Marketing Building) | | | | | 200,440 | | |
| Childcare Training Workshop (Grant) | | 1,560 | | | | | |
| RealTruck.com (Loan) | | | | 24,000 | | | |
| RealTruck.com (Grant) | | 12,000 | | | | | |
| Chamber of Commerce Business Promotion (Grant) | | 27,758 | | | | | |
| Community Labor Survey (Grant) | | 2,400 | | | | | |
| Goodrich MARCOM | | 40,077 | | | | | |
| Goodrich Cargo Systems - (Renovation Grant) | | 120,000 | | | | | |
| Goodrich Cargo Systems - (Grant/Loan) | | 1,080,000 | | | | | |
| Stutsman County/Jamestown Strategic Plan | | 4,000 | | | | | |
| Dream Fund (Grant) | | 9,237 | | | | | |
| 3rd Street SE Ext. Improvement | | | | | | 329,981 | |
| Cavendish Farms (Grant) | | 105,000 | | | | | |
| Buffalo City Tourism Foundation (Grant) | | 80,000 | | | | | |
| JSDC Internship & Marketing Grant | | 15,000 | | | | | |
| Alternate Billing Solutions, Inc. (loan) | | | | 16,280 | | | |
| Commercial Vegetable Growers | | 2,600 | | | | | |
| Browning Honey, Inc. | | | | 85,000 | | | |
| Small Business Development Center | | 9,600 | | | | | |
| I-94 Business Park Infrastructure | | | | | | 730,000 | |
| | 160,000 | 1,643,958 | 0 | 325,280 | 200,440 | 1,339,977 | 3,669,655 |

(Continued on next page)

CITY OF JAMESTOWN
SALES TAX USES
ECONOMIC DEVELOPMENT PURPOSES
1992-2009

| | <u>OPERATING</u> | <u>GRANTS</u> | <u>STOCK</u> | <u>LOANS</u> | <u>LAND/BLDGS</u> | <u>INFRA- STRUCTURE</u> | <u>TOTAL</u> |
|---|------------------|---------------|--------------|--------------|-------------------|-----------------------------|--------------|
| <u>2005</u> | | | | | | | |
| JSDC Operating | 200,000 | | | | | | |
| Wastewater Treatment Plant (RCC - 2005) | | | | | | 279,996 | |
| Dream Fund (Grant) | | 9,237 | | | | | |
| Cavendish Farms (Grant) | | 93,333 | | | | | |
| Buffalo City Tourism (Grant) | | 140,000 | | | | | |
| Resource Dev. Specialist (Grant) | | 28,000 | | | | | |
| Chase Lake Cheese Property | | | | | 1,000 | | |
| Flags Across America (Grant) | | 27,000 | | | | | |
| Jamestown Airport Authority (Grant) | | | | | | 90,000 | |
| ICS/Farrms (Grant) | | 700 | | | | | |
| Dunwoodie Developments, Inc. (Loan) | | | | 240,000 | | | |
| Stutsman County Park Board (Grant) | | | | | | 7,080 | |
| Dakota Brands (Job Training Grant) | | 81,000 | | | | | |
| Dakota Brands (PACE Grant) | | 56,152 | | | | | |
| Dakota Brands (Loan) | | | | 135,000 | | | |
| Dakota Brands(New Jobs Training Funds) | | | | 22,500 | | | |
| ToMarket (Stock Purchase) | | | 27,000 | | | | |
| ToMarket (Grant) | | 24,300 | | | | | |
| ToMarket (Job Training Loan) | | | | 38,700 | | | |
| Real Truck, Inc. (Job Training Grant) | | 264,000 | | | | | |
| Real Truck, Inc. (PACE Grant) | | 75,000 | | | | | |
| Real Truck, Inc (Loan) | | | | 150,000 | | | |
| Real Truck, Inc. (New Jobs Training Funds) | | | | 60,000 | | | |
| Agri-Cover, Inc. (Job Training Grant) | | 200,000 | | | | | |
| Agri-Cover, Inc. (PACE Grant) | | 97,214 | | | | | |
| Agri-Cover, Inc. (New Jobs Training Funds) | | | | 100,000 | | | |
| JSDC Assistant Director (Grant) | 21,058 | | | | | | |
| Small Business Development Center | | 9,600 | | | | | |
| Browning Honey | | 5,000 | | | | | |
| COPS FLOW Committee (Grant) | | 22,787 | | | | | |
| Champ Industries (Relocation Grant) | | 50,000 | | | | | |
| Champ Industries (New Jobs Training Funds Loan) | | | | 34,000 | | | |
| Dream Fund (Grant) | | 9,237 | | | | | |
| Jamestown Avionics (Grant - Interest Buydown) | | 10,000 | | | | | |
| Reister Meats & Catering (Interest Buydown Grant) | | 1,500 | | | | | |
| JSDC Admin. Office Building | | | | | 180,000 | | |
| | 221,058 | 1,204,060 | 27,000 | 780,200 | 181,000 | 377,076 | 2,790,394 |

(Continued on next page)

CITY OF JAMESTOWN
SALES TAX USES
ECONOMIC DEVELOPMENT PURPOSES
1992-2009

| | <u>OPERATING</u> | <u>GRANTS</u> | <u>STOCK</u> | <u>LOANS</u> | <u>LAND/BLDGS</u> | <u>INFRA- STRUCTURE</u> | <u>TOTAL</u> |
|---|------------------|---------------|--------------|--------------|-------------------|-----------------------------|--------------|
| 2006 | | | | | | | |
| JSDC Operating | 230,000 | | | | | | |
| Wastewater Treatment Plant (RCC - 2006) | | | | | | 279,996 | |
| Buffalo City Tourism Foundation (Grant) | | 108,600 | | | | | |
| RTS Shearing, Inc. (Loan/Grant) | | | | 30,000 | | | |
| Browning Honey Company (New Jobs Training Fund Loan) | | | | 19,125 | | | |
| Cavendish Farms (Cap. Improve. & Product Diversification Grant) | | 218,750 | | | | | |
| I-94 Business Park Infrastructure (Infrastructure) | | | | | | 221,849 | |
| JSDC - Office Relocation | | | | | 63,500.00 | | |
| Champ Industries (Grant/Loan) | | | | 100,000 | | | |
| COPS FLOW Committee (Grant) | | 4,430 | | | | | |
| Community Labor Availability Study (Grant) | | 2,700 | | | | | |
| NDSU Central Grasslands Research Extension Service (Grant) | | 2,000 | | | | | |
| Jamestown Area Chamber of Commerce (Loan) | | | | 67,500 | | | |
| Downtown SAT (Downtown Market Analysis) | | 3,500 | | | | | |
| Buffalo City Tourism Foundation (Tourism Grants) | | 60,000 | | | | | |
| Zappas Building - Condition Assessment (Grant) | | 2,500 | | | | | |
| Resource Dev. Specialist Position | 18,667 | | | | | | |
| Lunde Properties II, L.L.C. (Infrastructure Renovation Grant) | | 350,000 | | | | | |
| Lunde Properties II, L.L.C. (Loan) | | | | 450,000 | | | |
| Ringdahl, Inc. (PACE Buydown) | | 28,000 | | | | | |
| Goodrich Cargo Systems Inc. (Jobs Grant) | | 440,000 | | | | | |
| Goodrich Cargo Systems Inc. (New Jobs Training Fund Loan) | | | | 683,508 | | | |
| South Central Dakota Regional Council & SBDC (Grant) | | 16,766 | | | | | |
| JSDC - Attorney Fees (Grant) | | 18,000 | | | | | |
| Civic Center Study | | 19,164 | | | | | |
| South Central Dakota Regional Council (Grant) | | 47,000 | | | | | |
| | 248,667 | 1,321,410 | 0 | 1,350,133 | 63,500 | 501,845 | 3,485,555 |
| 2007 | | | | | | | |
| JSDC Operating | 262,000 | | | | | | |
| Wastewater Treatment Plant (RCC - 2007) | | | | | | 279,996 | |
| Civic Center Study | | 7,800 | | | | | |
| Spiritwood Energy, L.L.C. (Stock) | | | 2,000,000 | | | | |
| Champ Industries (Grant/Loan) | | | | 100,000 | | | |
| Cavendish Farms (Cap. Improve. & Product Diversification Grant) | | 131,250 | | | | | |
| South Central Dakota Regional Council (Grant) | | 15,500 | | | | | |
| RTS Shearing, Inc. (NJTF) | | | | 35,000 | | | |
| Buffalo City Tourism Foundation (Operating Grant) | | 86,200 | | | | | |

(Continued on next page)

CITY OF JAMESTOWN
SALES TAX USES
ECONOMIC DEVELOPMENT PURPOSES
1992-2009

| | <u>OPERATING</u> | <u>GRANTS</u> | <u>STOCK</u> | <u>LOANS</u> | <u>LAND/BLDGs</u> | <u>INFRA- STRUCTURE</u> | <u>TOTAL</u> |
|---|------------------|------------------|------------------|----------------|-------------------|-----------------------------|------------------|
| JSDC - Community Marketing Piece (Grant) | | 21,600 | | | | | |
| South Central Dakota Regional Council (Dues) | | 16,766 | | | | | |
| Buffalo City Tourism Foundation (Tourism Grants - 2007) | | 60,000 | | | | | |
| Precision Results Manufacturing (NJTF) | | | | 30,018 | | | |
| N.D. Trade Office | | 20,000 | | | | | |
| DuraTech Industries, Inc.(PACE Loan) | | | | 62,500 | | | |
| DuraTech Industries, Inc.(NJTF) | | | | 30,000 | | | |
| Spiritwood Energy, L.L.C. (Grant) - 2007 | | 1,175,000 | | | | | |
| JSDC Property Taxes 2006 | 9,723 | | | | | | |
| Jamestown Regional Airport (Grant) | | 5,674 | | | | | |
| I-94 Industrial Park | | | | | 1,932 | | |
| | <u>271,723</u> | <u>1,539,790</u> | <u>2,000,000</u> | <u>257,518</u> | <u>1,932</u> | <u>279,996</u> | <u>4,350,959</u> |

2008

| | | | | | | | |
|--|----------------|------------------|----------|---------------|---------------|----------------|------------------|
| JSDC Operating | 272,000 | | | | | | |
| Wastewater Treatment Plant (RCC - 2008) | | | | | | 279,996 | |
| Buffalo City Tourism Foundation (Tourism Projects Grant) | | 82,000 | | | | | |
| South Central Dakota Regional Council (USDA Relending Program) | | 5,600 | | | | | |
| Buffalo City Tourism Foundation (Operating Grant) | | 82,120 | | | | | |
| Community Labor Availability Study (Grant) | | 2,700 | | | | | |
| SCDRC & SBDC (Grant) | | 16,766 | | | | | |
| Spirit Ethanol, L.L.C. (Grant) | | 1,135,786 | | | | | |
| Champ Industries USA, Inc.(PACE Loan) | | | | 21,884 | | | |
| Champ Industries USA, Inc.(NJTF Loan) | | | | 32,292 | | | |
| JSDC Partners in Marketing Grant for Intern | 2,400 | 0 | | | | | |
| Jamestown Regional Airport (Grant) | | 4,960 | | | | | |
| JSDC - Update HVAC at Center for Economic Development | | | | | 26,040 | | |
| | <u>274,400</u> | <u>1,329,931</u> | <u>0</u> | <u>54,176</u> | <u>26,040</u> | <u>279,996</u> | <u>1,964,543</u> |

2009

| | | | | | | | |
|--|---------|---------|--|--------|--------|---------|--|
| JSDC Operating | 262,000 | | | | | | |
| Wastewater Treatment Plant (RCC - 2008) | | | | | | 279,996 | |
| JSDC 2008 Special Assessments | | | | | 11,529 | | |
| Precision Results Manufacturing (Jobs Incentive Grant) | | 25,200 | | | | | |
| SCDRC & SBDC Dues | | 16,766 | | | | | |
| Buffalo City Tourism Foundation - Operating | | 152,480 | | | | | |
| GRE Jobs Incentive Grant | | 240,000 | | | | | |
| JSDC Marketing Funds | 40,000 | | | | | | |
| Martinizing Dry Cleaning (Flex PACE) | | | | 31,000 | | | |

CITY OF JAMESTOWN
 SALES TAX USES
 ECONOMIC DEVELOPMENT PURPOSES
 1992-2009

| | <u>OPERATING</u> | <u>GRANTS</u> | <u>STOCK</u> | <u>LOANS</u> | <u>LAND/BLDGS</u> | <u>INFRA- STRUCTURE</u> | <u>TOTAL</u> |
|--|------------------|---------------|--------------|--------------|-------------------|-----------------------------|--------------|
| North Dakota Trade Office | | 20,000 | | | | | |
| Goodrich Drain Tile Project | | | | | 23,708 | | |
| Community Labor Availability Study | | 2,400 | | | | | |
| Abstract - Spiritwood Project | | | | | 1,200 | | |
| South Central Dakota Regional Council - SBDC | | 18,442 | | | | | |
| JSDC Building Repairs | | | | | 40,000 | | |
| | 302,000 | 475,288 | 0 | 31,000 | 76,438 | 279,996 | 1,164,721 |
| | 2,948,229 | 12,107,366 | 7,947,200 | 4,555,197 | 920,791 | 7,363,813 | 35,842,596 |
| | 8.2% | 33.8% | 22.2% | 12.7% | 2.6% | 20.5% | 100.0% |

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CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 SPECIAL PROJECT RESERVES
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008 ACTUAL</u> |
|--------------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | 42,670.47 | | 42,452.24 |
| <u>REVENUE</u> | | | | |
| Interest Earned | 1,200.00 | 641.88 | | 218.23 |
| Miscellaneous | 0.00 | 0.00 | | 0.00 |
| TOTAL | 1,200.00 | 641.88 | 0.00 | 218.23 |
| <u>EXPENDITURES</u> | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>TRANSFER IN</u> | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>TRANSFER OUT</u> | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balance December 31 | 43,870.47 | 43,312.35 | (558.12) | 42,670.47 |
| <u>PROJECT RESERVES</u> | | | | |
| Forestry-Tree Spraying/Removal | | 32,066.39 | | 31,591.17 |
| Uncommitted Funds | | 11,245.96 | | 11,079.30 |
| TOTAL | | 43,312.35 | | 42,670.47 |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 CONVENTION PROMOTION FUND
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|---------------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | 271,811.70 | | 231,141.02 |
| <u>REVENUE</u> | | | | |
| Motel Tax | 111,000.00 | 123,999.16 | 12,999.16 | 117,437.93 |
| Restaurant Tax | 225,860.00 | 265,017.28 | 39,157.28 | 222,222.32 |
| Interest Earned | 8,100.00 | 3,907.67 | (4,192.33) | 7,838.08 |
| Convention Services | 0.00 | 0.00 | 0.00 | 0.00 |
| ND Tourism Promotion | 0.00 | 0.00 | 0.00 | 0.00 |
| CVB Fund Raisers | 0.00 | 0.00 | 0.00 | 0.00 |
| Athletic Hospitality Committee | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 300.00 | 138.21 | (161.79) | 279.84 |
| TOTAL | 345,260.00 | 393,062.32 | 47,802.32 | 347,778.17 |
| <u>EXPENSES</u> | | | | |
| Regular Employees | 47,275.00 | 47,271.00 | 4.00 | 39,543.00 |
| Hourly Employees | 0.00 | 0.00 | 0.00 | 0.00 |
| Health Insurance | 4,320.00 | 4,119.83 | 200.17 | 3,717.01 |
| Worker's Compensation | 165.00 | (84.39) | 249.39 | 162.93 |
| Social Security | 3,620.00 | 3,616.26 | 3.74 | 3,025.08 |
| Employee Pension | 2,410.00 | 3,960.88 | (1,550.88) | 2,024.58 |
| Unemployment Insurance | 50.00 | 20.14 | 29.86 | 68.53 |
| Office Supplies | 1,500.00 | 125.00 | 1,375.00 | 138.00 |
| Telephone | 1,600.00 | 1,444.84 | 155.16 | 1,476.92 |
| Liability Insurance | 500.00 | 623.51 | (123.51) | 421.58 |
| Gas, Oil & Diesel Fuel | 500.00 | 303.38 | 196.62 | 375.73 |
| Vehicle & Equipment Repairs | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues & Subscriptions | 450.00 | 527.00 | (77.00) | 100.00 |
| Schools & Conventions | 200.00 | 404.84 | (204.84) | 356.40 |
| Event Promotion | 4,000.00 | 137.00 | 3,863.00 | 0.00 |
| Promotional Material | 3,000.00 | 2,947.86 | 52.14 | 4,176.65 |
| Meeting Sales | 6,000.00 | 886.53 | 5,113.47 | 150.00 |
| Meeting Service | 6,000.00 | 1,197.37 | 4,802.63 | 1,096.06 |
| Tourism/Advertising | 2,000.00 | 4,396.00 | (2,396.00) | 775.00 |
| Athletic Hospitality Committee | 3,000.00 | 2,680.16 | 319.84 | 2,704.93 |
| Civic Center Promotion | 4,500.00 | 1,999.00 | 2,501.00 | 3,120.00 |
| Civic Center Rental | 15,000.00 | 10,685.00 | 4,315.00 | 14,729.00 |
| Buffalo City Tourism Foundation | 223,930.00 | 256,507.80 | (32,577.80) | 228,549.09 |
| Equipment Replacement | 0.00 | 0.00 | 0.00 | 397.00 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expense | 330,020.00 | 343,769.01 | 342.93 | 307,107.49 |
| Fund Balance December 31 | 287,051.70 | 321,105.01 | 34,053.31 | 271,811.70 |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 VISITOR'S PROMOTION CAPITAL CONSTRUCTION
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|------------------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | 52,184.88 | | 61,485.05 |
| <u>REVENUE</u> | | | | |
| Restaurant Tax | 56,465.00 | 66,254.29 | 9,789.29 | 55,555.62 |
| Interest Earned | 1,500.00 | 922.32 | (577.68) | 2,116.21 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | <u>57,965.00</u> | <u>67,176.61</u> | <u>9,211.61</u> | <u>57,671.83</u> |
| <u>EXPENDITURES</u> | | | | |
| N.D. Buffalo Foundation | 16,200.00 | 16,162.00 | | 7,450.00 |
| Frontier Village Association | 22,100.00 | 22,100.00 | | 17,522.00 |
| Fine Arts Association | 0.00 | 0.00 | | 35,000.00 |
| Fort Seward / Flags Across America | 0.00 | 0.00 | | 0.00 |
| Stutsman County Museum | 12,100.00 | 12,092.48 | | 7,000.00 |
| TOTAL | <u>50,400.00</u> | <u>50,354.48</u> | <u>45.52</u> | <u>66,972.00</u> |
| <u>TRANSFER IN</u> | | | | |
| From Visitor's Promotion Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balance December 31 | 59,749.88 | 69,007.01 | 9,257.13 | 52,184.88 |

VISITOR'S PROMOTION CAPITAL CONSTRUCTION RESERVE

| | | |
|--------------------------|-----------|-----------|
| Fund Balance December 31 | 69,007.01 | 52,184.88 |
|--------------------------|-----------|-----------|

2010 COMMITTED FUNDS

| | |
|-------------------------|-------------------------|
| Fort Seward | 0.00 |
| N.D. Buffalo Foundation | 14,000.00 |
| Frontier Village | 14,000.00 |
| Stutsman County Museum | 1,500.00 |
| Fine Arts Center | 2,500.00 |
| | <u>32,000.00</u> |
| Balance Uncommitted | <u><u>37,007.01</u></u> |

CITY OF JAMESTOWN
CONVENTION PROMOTION FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | <u>Y - T - D</u> | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------|-------------------------|----------------------------|---|
| Fund Balance Beginning | 271,811.70 | 274,128.26 | 282,235.13 | 293,898.87 | 271,811.70 | 271,811.70 | | |
| <u>Revenue</u> | | | | | | | | |
| City Motel Tax | 22,887.18 | 25,050.64 | 31,561.34 | 44,500.00 | 123,999.16 | 111,000.00 | (12,999.16) | -11.7% |
| Restaurant Tax | 50,519.62 | 52,895.20 | 68,416.12 | 93,186.34 | 265,017.28 | 225,860.00 | (39,157.28) | -17.3% |
| Interest Earned | 1,201.69 | 1,405.19 | 351.47 | 949.32 | 3,907.67 | 8,100.00 | 4,192.33 | 51.8% |
| Athletic Hospitality Committee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous | 12.15 | 84.59 | 25.85 | 15.62 | 138.21 | 300.00 | 161.79 | 46.1% |
| Total | <u>74,620.64</u> | <u>79,435.62</u> | <u>100,354.78</u> | <u>138,651.28</u> | <u>393,062.32</u> | <u>345,260.00</u> | <u>(47,802.32)</u> | <u>-13.8%</u> |
| <u>Expenses</u> | | | | | | | | |
| Regular Employees | 11,745.00 | 11,745.00 | 11,745.00 | 12,036.00 | 47,271.00 | 47,275.00 | 4.00 | 0.0% |
| Health Insurance | 1,007.25 | 1,007.25 | 1,043.27 | 1,062.06 | 4,119.83 | 4,320.00 | 200.17 | 4.6% |
| Worker's Compensation | (84.39) | 0.00 | 0.00 | 0.00 | (84.39) | 165.00 | 249.39 | 151.1% |
| Social Security | 898.50 | 898.50 | 898.50 | 920.76 | 3,616.26 | 3,620.00 | 3.74 | 0.1% |
| Employee Pension | 601.32 | 601.32 | 2,115.00 | 643.24 | 3,960.88 | 2,410.00 | (1,550.88) | -64.4% |
| Unemployment Insurance | 20.14 | 0.00 | 0.00 | 0.00 | 20.14 | 50.00 | 29.86 | 59.7% |
| Office Supplies | 50.00 | 25.00 | 25.00 | 25.00 | 125.00 | 1,500.00 | 1,375.00 | 91.7% |
| Telephone | 354.39 | 365.40 | 368.10 | 356.95 | 1,444.84 | 1,600.00 | 155.16 | 9.7% |
| Liability Insurance | 0.00 | 0.00 | 623.51 | 0.00 | 623.51 | 500.00 | (123.51) | -24.7% |
| Gas, Oil & Diesel Fuel | 30.13 | 69.09 | 130.66 | 73.50 | 303.38 | 500.00 | 196.62 | 39.3% |
| Vehicle & Equipment Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues & Subscriptions | 100.00 | 152.00 | 125.00 | 150.00 | 527.00 | 450.00 | (77.00) | -17.1% |
| Schools & Conventions | 125.00 | 279.84 | 0.00 | 0.00 | 404.84 | 200.00 | (204.84) | 0.0% |
| Event Promotion | 0.00 | 137.00 | 0.00 | 0.00 | 137.00 | 4,000.00 | 3,863.00 | 96.6% |
| Promotional Materials | 0.00 | 2,398.43 | 7.43 | 542.00 | 2,947.86 | 3,000.00 | 52.14 | 1.7% |
| Meeting Sales | 0.00 | 879.06 | 0.00 | 7.47 | 886.53 | 6,000.00 | 5,113.47 | 85.2% |
| Meeting Service | 504.30 | 240.90 | 422.17 | 30.00 | 1,197.37 | 6,000.00 | 4,802.63 | 80.0% |
| Tourism/ Advertising | 550.00 | 0.00 | 1,649.00 | 2,197.00 | 4,396.00 | 2,000.00 | (2,396.00) | 0.0% |
| Motorcoach | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.0% |

(Cont on next page)

CITY OF JAMESTOWN
 CONVENTION PROMOTION FUND
 QUARTERLY FINANCIAL STATEMENT
 PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------|-------------------------|----------------------------|---|
| Athletic Hospitality Committee | 2,130.45 | 11.72 | 0.00 | 537.99 | 2,680.16 | 3,000.00 | 319.84 | 10.7% |
| Civic Center Promotion | 1,000.00 | 800.00 | 79.00 | 120.00 | 1,999.00 | 4,500.00 | 2,501.00 | 55.6% |
| Civic Center Rental | 5,125.00 | 220.00 | 3,690.00 | 1,650.00 | 10,685.00 | 15,000.00 | 4,315.00 | 28.8% |
| Buffalo City Tourism Foundation | 48,146.99 | 51,498.24 | 65,769.40 | 91,093.17 | 256,507.80 | 223,930.00 | (32,577.80) | -14.5% |
| Equipment Replacement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | <u>72,304.08</u> | <u>71,328.75</u> | <u>88,691.04</u> | <u>111,445.14</u> | <u>343,769.01</u> | <u>330,020.00</u> | <u>(13,749.01)</u> | <u>-4.2%</u> |
| Transfer Out | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.0%</u> |
| Fund Balance Ending | <u>274,128.26</u> | <u>282,235.13</u> | <u>293,898.87</u> | <u>321,105.01</u> | <u>321,105.01</u> | <u>287,051.70</u> | | |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 TRAFFIC SAFETY TASK FORCE
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|--|------------------------|
| Fund Balance January 1 | | 1,624.37 | | (4,287.65) |
| <u>REVENUE</u> | | | | |
| Traffic Safety Grant | 19,740.00 | 0.00 | (19,740.00) | 19,750.00 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| | ----- | ----- | ----- | ----- |
| TOTAL | 19,740.00 | 0.00 | (19,740.00) | 19,750.00 |
| <u>EXPENDITURES</u> | | | | |
| Office Supplies | 2,200.00 | 0.00 | 2,200.00 | 1,947.42 |
| Coordinator's Fees | 14,000.00 | 0.00 | 14,000.00 | 10,119.51 |
| Schools & Conventions | 1,000.00 | 0.00 | 1,000.00 | 1,571.05 |
| Miscellaneous | 2,540.00 | 0.00 | 2,540.00 | 0.00 |
| Projects | 0.00 | 0.00 | 0.00 | 200.00 |
| | ----- | ----- | ----- | ----- |
| TOTAL | 19,740.00 | 0.00 | 19,740.00 | 13,837.98 |
| Fund Balance December 31 | 1,624.37 | 1,624.37 | (0.00) | 1,624.37 |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 S.A.F.E SHELTER GRANT
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|--|------------------------|
| Fund Balance January 1, | | 0.00 | | 0.00 |
| <u>REVENUE</u> | | | | |
| Anti-Drug Abuse Grant | 10,000.00 | 3,029.17 | (6,970.83) | 5,802.58 |
| <u>EXPENDITURES</u> | | | | |
| S.A.F.E. Shelter | 10,000.00 | 3,029.17 | 6,970.83 | 5,802.58 |
| Fund Balance December 31 | 0.00 | 0.00 | 0.00 | 0.00 |

CITY OF JAMESTOWN
COMPARISON OF BUDGET TO ACTUAL
CITY TAXI FUND
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE <u>(UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|------------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | 14,907.65 | | 8,820.65 |
| <u>REVENUE</u> | | | | |
| Section 18 Grant | 20,000.00 | 25,402.00 | 5,402.00 | 22,151.00 |
| State Aid for Public Transit | 11,400.00 | 11,400.00 | 0.00 | 7,125.00 |
| Interest Earned | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 31,400.00 | 36,802.00 | 5,402.00 | 29,276.00 |
| <u>EXPENDITURES</u> | | | | |
| Miscellaneous | 0.00 | | 0.00 | 0.00 |
| Jamestown Taxi Service | 31,400.00 | 36,326.00 | (4,926.00) | 23,189.00 |
| | 31,400.00 | 36,326.00 | (4,926.00) | 23,189.00 |
| Fund Balance December 31 | 14,907.65 | 15,383.65 | 476.00 | 14,907.65 |

COMPARISON OF BUDGET TO ACTUAL
HOMELAND SECURITY STATE GRANT
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE <u>(UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | 0.05 | | (27,612.75) |
| <u>REVENUE</u> | | | | |
| State Grant | 0.00 | 0.00 | 0.00 | 37,522.49 |
| <u>EXPENDITURES</u> | | | | |
| Equipment & Supplies | 0.00 | 0.00 | 0.00 | 9,909.69 |
| Transfer to General Fund | 0.00 | 0.05 | (0.05) | 0.00 |
| Fund Balance December 31 | 0.05 | 0.00 | 0.00 | 0.05 |

COMPARISON OF BUDGET TO ACTUAL
FEMA FIREFIGHTER ASSISTANCE GRANT
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE <u>(UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | 0.00 | | 0.00 |
| <u>REVENUE</u> | | | | |
| State Grant | 0.00 | 83,526.00 | 83,526.00 | 0.00 |
| <u>EXPENDITURES</u> | | | | |
| Projects | 0.00 | 84,292.35 | (84,292.35) | 0.00 |
| Fund Balance December 31 | 0.00 | (766.35) | (766.35) | 0.00 |

COMPARISON OF BUDGET TO ACTUAL
ND HIGHWAY SAFETY GRANTS
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE <u>(UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|-----------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | (209.31) | | (32.75) |
| <u>REVENUE</u> | | | | |
| Alcohol Compliance Revenue | 0.00 | 3,710.71 | 3,710.71 | 4,468.38 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0.00 | 3,710.71 | 3,710.71 | 4,468.38 |
| <u>EXPENDITURES</u> | | | | |
| Office Supplies | 0.00 | 1,120.74 | (1,120.74) | 1,380.30 |
| Alcohol Compliance Payments | 0.00 | 2,647.96 | (2,647.96) | 3,264.64 |
| TOTAL | 0.00 | 3,768.70 | (3,768.70) | 4,644.94 |
| Fund Balance December 31 | (209.31) | (267.30) | (57.99) | (209.31) |

COMPARISON OF BUDGET TO ACTUAL
2006 JUSTICE ASSISTANCE GRANT (JAG)
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|--|------------------------|
| Fund Balance January 1 | | 0.00 | | 0.00 |
| <u>REVENUE</u> | | | | |
| Receipts | 0.00 | 978.66 | 978.66 | 4,527.36 |
| <u>EXPENDITURES</u> | | | | |
| Projects | 0.00 | 978.66 | (978.66) | 4,527.36 |
| Fund Balance December 31 | 0.00 | 0.00 | 0.00 | 0.00 |

COMPARISON OF BUDGET TO ACTUAL
2007 JUSTICE ASSISTANCE GRANT
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|--|------------------------|
| Fund Balance January 1 | | (3,390.24) | | 0.00 |
| <u>REVENUE</u> | | | | |
| Receipts | 0.00 | 7,378.50 | 7,378.50 | 5,553.39 |
| <u>EXPENDITURES</u> | | | | |
| Projects | 0.00 | 10,089.47 | (10,089.47) | 8,943.63 |
| Fund Balance December 31 | (3,390.24) | (6,101.21) | (2,710.97) | (3,390.24) |

COMPARISON OF BUDGET TO ACTUAL
2009 JUSTICE ASSISTANCE GRANT
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|--|------------------------|
| Fund Balance January 1 | | 0.00 | | 0.00 |
| <u>REVENUE</u> | | | | |
| Receipts | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>EXPENDITURES</u> | | | | |
| Projects | 0.00 | 6,114.31 | (6,114.31) | 0.00 |
| Fund Balance December 31 | 0.00 | (6,114.31) | (6,114.31) | 0.00 |

COMPARISON OF BUDGET TO ACTUAL
2006 LAW ENFORCEMENT TERRORISM PREVENTION GRANT PROGRAM
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | (689.00) | | (1,155.00) |
| <u>REVENUE</u> | | | | |
| Receipts | 0.00 | 689.00 | 689.00 | 1,155.00 |
| <u>EXPENDITURES</u> | | | | |
| Projects | 0.00 | 0.00 | 0.00 | 689.00 |
| Fund Balance December 31 | (689.00) | 0.00 | 689.00 | (689.00) |

COMPARISON OF BUDGET TO ACTUAL
2007 LAW ENFORCEMENT TERRORISM PREVENTION GRANT PROGRAM
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | (4,000.00) | | 0.00 |
| <u>REVENUE</u> | | | | |
| Receipts | 0.00 | 4,000.00 | 4,000.00 | 0.00 |
| <u>EXPENDITURES</u> | | | | |
| Projects | 0.00 | 0.00 | 0.00 | 4,000.00 |
| Fund Balance December 31 | (4,000.00) | 0.00 | 4,000.00 | (4,000.00) |

COMPARISON OF BUDGET TO ACTUAL
ND DES HOMELAND SECURITY GRANT
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | (2,800.00) | | 0.00 |
| <u>REVENUE</u> | | | | |
| State Grant | 0.00 | 271,004.92 | 271,004.92 | 0.00 |
| <u>EXPENDITURES</u> | | | | |
| Equipment & Supplies | 0.00 | 431,695.02 | (431,695.02) | 2,800.00 |
| Fund Balance December 31 | (2,800.00) | (163,490.10) | (160,690.10) | (2,800.00) |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 PUBLIC AUDITORIUM CONSTRUCTION
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008 ACTUAL</u> |
|--------------------------|------------------------|------------------------|--|------------------------|
| Fund Balance January 1 | | 9,142.08 | | 9,095.75 |
| <u>REVENUE</u> | | | | |
| Interest Earned | 200.00 | 86.67 | (113.33) | 46.33 |
| <u>EXPENDITURES</u> | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balance December 31 | <u>9,342.08</u> | <u>9,228.75</u> | <u>(113.33)</u> | <u>9,142.08</u> |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 PUBLIC BUILDING SITE
 2009

| | <u>2009</u> <u>BUDGET</u> | <u>2009</u> <u>ACTUAL</u> | VARIANCE FAVORABLE <u>(UNFAVORABLE)</u> | <u>2008</u> <u>ACTUAL</u> |
|--|------------------------------|------------------------------|---|------------------------------|
| Fund Balance January 1 | | 432,949.85 | | 355,992.87 |
| <u>REVENUE</u> | | | | |
| General Property Tax | 131,390.00 | 126,061.47 | (5,328.53) | 121,486.49 |
| Homestead Credit | 1,375.00 | 1,304.53 | (70.47) | 1,387.31 |
| Bank Tax Distribution | 4,530.00 | 4,884.34 | 354.34 | 4,621.71 |
| Sale of Property | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Earned | 12,000.00 | 7,717.44 | (4,282.56) | 16,556.28 |
| Miscellaneous | 0.00 | 3,215.00 | 3,215.00 | 97,050.00 |
| TOTAL | 149,295.00 | 143,182.78 | (6,112.22) | 241,101.79 |
| <u>EXPENDITURES</u> | | | | |
| <u>2008</u> | | | | |
| Fire & Police Cold Storage Building | | | | 97,897.42 |
| Fire Hall Kitchen Renovation | | | | 2,745.19 |
| Civic Center - Refinish Wood Basketball Floor | | | | 19,328.24 |
| Civic Center Air Handler | | | | 4,100.00 |
| Civic Center Ice machines (2) | | | | 7,489.40 |
| Civic Center - Popcorn machine & Hot Dog machine | | | | 7,553.26 |
| Civic Center - Phone System | | | | 2,476.00 |
| Civic Center Vender Booth Carts | | | | 2,564.73 |
| Civic Center - 16 Channel Mixer | | | | 1,450.16 |
| Civic Center - Spotlight | | | | 4,342.17 |
| Civic Center - 2 Way Radios (4) | | | | 1,555.00 |
| Engineering - Computer Server | | | | 4,541.94 |
| Engineering - Auto - Cad Updates | | | | 2,872.00 |
| Engineering - Plotter | | | | 5,229.30 |
| <u>2009</u> | | | | |
| Civic Center Cooling Tower | | 14,052.00 | | |
| Civic Center Scoreboard | | 51,336.85 | | |
| Fire Hall - Electrical and Mechanical Eval. | | 866.25 | | |
| Fire Hall Lighting System | | 6,430.00 | | |
| TOTAL | 204,000.00 | 72,685.10 | 131,314.90 | 164,144.81 |
| Fund Balance December 31 | 378,244.85 | 503,447.53 | 125,202.68 | 432,949.85 |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 CITY HALL BUILDING FUND
 2009

| | <u>2009</u> <u>BUDGET</u> | <u>2009</u> <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008</u> <u>ACTUAL</u> |
|--------------------------|------------------------------|------------------------------|--|------------------------------|
| Fund Balance January 1 | | 34,491.11 | | 33,714.06 |
| <u>REVENUE</u> | | | | |
| Interest Earned | 900.00 | 465.82 | | 777.05 |
| Sale of Property | 0.00 | 0.00 | | 0.00 |
| TOTAL | 900.00 | 465.82 | (434.18) | 777.05 |
| <u>EXPENDITURES</u> | | | | |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balance December 31 | 35,391.11 | 34,956.93 | (434.18) | 34,491.11 |

CITY OF JAMESTOWN
CONSTRUCTION FUND PROJECTS
DECEMBER 31, 2009 BALANCES

| <u>Project</u> | <u>Project No.</u> | <u>Description</u> | <u>Cost to Date</u> | <u>Receipts</u> | <u>Project Balance</u> |
|--|--------------------|--------------------|---------------------|-----------------|------------------------|
| 281 South (17th St. to the City Limits) | | Reconstruction | 8,375,835.81 | 7,828,128.53 | (547,707.28) |
| Water Well & Transmission Line Replacement | | Construction | 2,076,816.32 | 2,076,816.00 | (0.32) |
| Railroad Parking Lot Construction | | Construction | 63,363.90 | 0.00 | (63,363.90) |
| Ice House Dam Study | | Repair | 3,500.00 | 0.00 | (3,500.00) |
| Quiet Zone Study | | Study | 9,682.00 | 0.00 | (9,682.00) |
| East Business Loop Reconstruction | | Reconstruction | 245,517.35 | 0.00 | (245,517.35) |
| 281 South Transportation Enhancement Project | | Plantings | 18,269.10 | 0.00 | (18,269.10) |
| Railroad Property Drainage | | Study | 11,839.65 | 0.00 | (11,839.65) |
| 2008 Seal Coat, Patching, Const. & Reconstr. | 08-41 | Street Repair | 1,686,334.36 | 1,703,046.63 | 16,712.27 |
| 2008 Curb & Gutter | 08-11 | Construction | 37,456.32 | 25,391.20 | (12,065.12) |
| Storm Sewer | 08-71 | Construction | 38,438.33 | 0.00 | (38,438.33) |
| Louis L'Amour Safe Routes to School | | Construction | 84,364.28 | 84,364.28 | 0.00 |
| Sanitary Sewer | 08-31 | Construction | 15,491.87 | 0.00 | (15,491.87) |
| 2009 Curb & Gutter | 09-11 | Construction | 161,128.72 | 0.00 | (161,128.72) |
| 2009 Seal Coat, Patching, Const. & Reconstr. | 09-41 | Construction | 1,921,613.44 | 0.00 | (1,921,613.44) |
| 3rd Street East Mill & Overlay | | Construction | 56,816.93 | 16,566.69 | (40,250.24) |
| Lowry's Subdivision - Drainage Study | | Study | 2,500.00 | 0.00 | (2,500.00) |
| McElroy Addition Water & Sewer | | Construction | 97,216.29 | 60,610.50 | (36,605.79) |
| Mill Hill Dowel Bar Retrofit | | Construction | 45,000.00 | 0.00 | (45,000.00) |
| 12th Avenue Northeast Mill & Overlay | | Construction | 5,867.02 | 0.00 | (5,867.02) |
| Viaduct Utilities & Pavement Replacement | | Construction | 21,846.33 | 0.00 | (21,846.33) |
| Water Sytem Improvements - Water Plant | | Construction | 29,161.62 | 0.00 | (29,161.62) |
| Total | | | 15,008,059.64 | 11,794,923.83 | (3,213,135.81) |

CITY OF JAMESTOWN
SPECIAL ASSESSMENT FUNDS
2009 STATEMENT OF REVENUES, EXPENDITURES & FUND BALANCES

| | <u>SPECIAL ASSMT DEF</u> | <u>CURB & GUTTER</u> | <u>SERIES E</u> | <u>99 BND #98-71</u> | <u>99 BND #99-71</u> | <u>SERIES H</u> | <u>SERIES I</u> | <u>SERIES J</u> | <u>SERIES K</u> | <u>SERIES L</u> |
|-----------------------|------------------------------|------------------------------|-----------------|--------------------------|--------------------------|------------------|-------------------|------------------|------------------|-------------------|
| FUND BALANCE 1-01-09 | 2,134,735.79 | 200,362.92 | 1,180.82 | 184,080.96 | 123,868.03 | 120,780.63 | 106,841.06 | 88,472.47 | 230,732.53 | 109,176.52 |
| <u>REVENUE</u> | | | | | | | | | | |
| SPECIAL ASSESSMENTS | | 82,166.04 | 709.94 | 65,494.20 | 35,821.11 | 56,082.34 | 205,328.44 | 76,756.33 | 22,325.29 | 185,618.99 |
| CASH PAYMENTS | | 1,173.65 | | 546.36 | 3,488.28 | | | | 220.00 | 1,519.24 |
| INTEREST EARNED | 27,694.60 | 3,529.47 | 7.87 | 3,237.53 | 2,004.58 | 2,151.44 | 1,830.09 | 1,734.68 | 4,072.22 | 2,072.26 |
| CAPITALIZED INTEREST | | | | | | | | | | |
| SALE OF PROPERTY | | | | | | | | | | |
| MISCELLANEOUS | 26,952.55 | | | | | | | | | |
| TOTAL | <u>54,647.15</u> | <u>86,869.16</u> | <u>717.81</u> | <u>69,278.09</u> | <u>41,313.97</u> | <u>58,233.78</u> | <u>207,158.53</u> | <u>78,491.01</u> | <u>26,617.51</u> | <u>189,210.49</u> |
| <u>EXPENDITURES</u> | | | | | | | | | | |
| BOND & WARRANT PYMTS | | | | 55,000.00 | 35,000.00 | 40,000.00 | 225,000.00 | 50,000.00 | 20,000.00 | 190,000.00 |
| INTEREST PAYMENTS | | | | 8,750.00 | 5,250.00 | 9,600.00 | 4,500.00 | 16,062.50 | 1,700.00 | 8,027.50 |
| SERVICE CHARGE | | | | 1,612.50 | 962.50 | 842.00 | 592.00 | 739.00 | 790.00 | 711.00 |
| MISCELLANEOUS | 18.45 | | | | | | | | | |
| TOTAL | <u>18.45</u> | <u>0.00</u> | <u>0.00</u> | <u>65,362.50</u> | <u>41,212.50</u> | <u>50,442.00</u> | <u>230,092.00</u> | <u>66,801.50</u> | <u>22,490.00</u> | <u>198,738.50</u> |
| REV OVER (UNDER) EXP | 54,628.70 | 86,869.16 | 717.81 | 3,915.59 | 101.47 | 7,791.78 | (22,933.47) | 11,689.51 | 4,127.51 | (9,528.01) |
| TRANSFER IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSFER OUT | (27,694.60) | | 0.00 | 0.00 | 0.00 | 0.00 | (83,907.59) | 0.00 | 0.00 | 0.00 |
| FUND BALANCE 12-31-09 | 2,161,669.89 | 287,232.08 | 1,898.63 | 187,996.55 | 123,969.50 | 128,572.41 | 0.00 | 100,161.98 | 234,860.04 | 99,648.51 |

CITY OF JAMESTOWN
SPECIAL ASSESSMENT FUNDS
2008 STATEMENT OF REVENUES, EXPENDITURES & FUND BALANCES

| | <u>SERIES M</u> | <u>SERIES N</u> | W.W. Assmnt. <u>SERIES 2004</u> | <u>SERIES O</u> | <u>SERIES P</u> | SW SEWER <u>SERIES 2007B</u> | <u>SERIES Q</u> | <u>SERIES R</u> | <u>TOTAL</u> |
|-----------------------|-------------------|-------------------|------------------------------------|-------------------|-------------------|---------------------------------|-------------------|------------------|---------------------|
| FUND BALANCE 12-31-08 | 97,601.30 | 136,329.41 | 96,403.78 | 157,407.93 | 74,973.71 | 517,712.18 | 45,009.00 | 0.00 | 4,425,669.04 |
| <u>REVENUE</u> | | | | | | | | | |
| SPECIAL ASSESSMENTS | 173,357.58 | 199,975.92 | 122,778.14 | 293,757.30 | 284,861.55 | 109,373.30 | 253,290.55 | 53,866.63 | 2,221,563.65 |
| CASH PAYMENTS | 525.07 | 3,389.87 | 3,723.00 | 1,964.20 | 11,068.26 | 4,937.36 | 23,739.41 | 129.45 | 56,424.15 |
| INTEREST EARNED | 1,954.79 | 2,700.73 | 2,184.70 | 2,551.21 | 1,656.51 | 7,812.77 | 1,322.37 | | 68,517.82 |
| CAPITALIZED INTEREST | | | | | | | | 37,500.00 | 37,500.00 |
| SALE OF PROPERTY | | | | | | | | | 0.00 |
| MISCELLANEOUS | | | | | | | | | 26,952.55 |
| TOTAL | <u>175,837.44</u> | <u>206,066.52</u> | <u>128,685.84</u> | <u>298,272.71</u> | <u>297,586.32</u> | <u>122,123.43</u> | <u>278,352.33</u> | <u>91,496.08</u> | <u>2,410,958.17</u> |
| <u>EXPENDITURES</u> | | | | | | | | | |
| BOND & WARRANT PYMTS | 165,000.00 | 170,000.00 | 60,000.00 | 250,000.00 | 220,000.00 | 77,000.00 | 235,000.00 | 0.00 | 1,792,000.00 |
| INTEREST PAYMENTS | 13,076.25 | 29,513.75 | 28,500.00 | 49,260.00 | 45,375.00 | 34,825.00 | 49,773.74 | 16,218.76 | 320,432.50 |
| SERVICE CHARGE | 715.00 | 751.00 | 5,550.00 | 1,005.00 | 977.00 | 6,772.50 | 981.00 | 504.00 | 23,504.50 |
| MISCELLANEOUS | | 23,522.63 | | | | | | | 23,541.08 |
| TOTAL | <u>178,791.25</u> | <u>223,787.38</u> | <u>94,050.00</u> | <u>300,265.00</u> | <u>266,352.00</u> | <u>118,597.50</u> | <u>285,754.74</u> | <u>16,722.76</u> | <u>2,159,478.08</u> |
| REV OVER (UNDER) EXP | (2,953.81) | (17,720.86) | 34,635.84 | (1,992.29) | 31,234.32 | 3,525.93 | (7,402.41) | 74,773.32 | 251,480.09 |
| TRANSFER IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSFER OUT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (111,602.19) |
| FUND BALANCE 12-31-08 | 94,647.49 | 118,608.55 | 131,039.62 | 155,415.64 | 106,208.03 | 521,238.11 | 37,606.59 | 74,773.32 | 4,565,546.94 |

CITY OF JAMESTOWN
STATEMENT OF INDEBTEDNESS
DECEMBER 31, 2009

| | <u>OUTSTANDING</u> <u>January 1, 2009</u> | <u>ISSUED</u> <u>2009</u> | <u>RETIRED</u> <u>2009</u> | <u>REFUNDED</u> <u>2009</u> | <u>OUTSTANDING</u> <u>DEC. 31, 2009</u> |
|--|--|------------------------------|-------------------------------|--------------------------------|--|
| <u>BONDS</u> | | | | | |
| 1993 BND (Water Treatment Revenue) | 540,000.00 | | 85,000.00 | | 455,000.00 |
| 1993 BND (Solid Waste Treatment) | 515,000.00 | | 70,000.00 | | 445,000.00 |
| 1996 Series A - (BND Wastewater Treatment)* | 4,315,000.00 | | 495,000.00 | | 3,820,000.00 |
| 1996 Series B - (BND Wastewater Treatment)* | 3,190,000.00 | | 365,000.00 | | 2,825,000.00 |
| 1997 BND (Solid Waste Treatment) | 1,155,000.00 | | 115,000.00 | | 1,040,000.00 |
| 1999 Wastewater Treatment (Storm Sewer 98-71)* | 350,000.00 | | 55,000.00 | | 295,000.00 |
| 1999 Wastewater Treatment (Storm Sewer 99-71)* | 210,000.00 | | 35,000.00 | | 175,000.00 |
| 2001 Series BND W & S Revenue (Wastewater) | 215,000.00 | | 25,000.00 | | 190,000.00 |
| 2001 Series H - (00-41) | 220,000.00 | | 40,000.00 | | 180,000.00 |
| 2002 Series I - (01-41) | 225,000.00 | | 225,000.00 | | 0.00 |
| 2002 Series J - (01-32 & 01-62) | 450,000.00 | | 50,000.00 | | 400,000.00 |
| 2003 Series K | 60,000.00 | | 20,000.00 | | 40,000.00 |
| 2003 Series L | 380,000.00 | | 190,000.00 | | 190,000.00 |
| 2004 Series M | 485,000.00 | | 165,000.00 | | 320,000.00 |
| 2005 Series N | 945,000.00 | | 170,000.00 | | 775,000.00 |
| 2004 SRF (Lift Stations) | 1,140,000.00 | | 60,000.00 | | 1,080,000.00 |
| 2005 Water Treatment Revenue (Water Tower) | 2,205,000.00 | | 105,000.00 | | 2,100,000.00 |
| 2005-B Wastewater Treatment Revenue (Master Lift) | 1,344,000.00 | | 58,000.00 | | 1,286,000.00 |
| 2006 Series O | 1,345,000.00 | | 250,000.00 | | 1,095,000.00 |
| 2007 SRF Drinking Water (Wells & Transmission Lines) | 1,981,816.00 | | 96,816.00 | | 1,885,000.00 |
| 2007-B SRF Clean Water (SW Sanitary Sewer #06-31) | 1,393,000.00 | | 77,000.00 | | 1,316,000.00 |
| 2007 Series P | 1,320,000.00 | | 220,000.00 | | 1,100,000.00 |
| 2008 Series Q | 1,875,000.00 | | 235,000.00 | | 1,640,000.00 |
| 2008 Series R | 0.00 | 1,780,000.00 | | | 1,780,000.00 |
| | <u>26,082,000.00</u> | <u>1,780,000.00</u> | <u>3,206,816.00</u> | <u>0.00</u> | <u>24,432,000.00</u> |
| TOTAL | | | | | |
| <u>SPECIAL ASSESSMENT WARRANTS</u> | | | | | |
| Sidewalk | 264.25 | 0.00 | 0.00 | 0.00 | 264.25 |
| Sewer | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| Paving | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| Water | 46.12 | 0.00 | 0.00 | 0.00 | 46.12 |
| | <u>2,310.39</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>2,310.39</u> |
| TOTAL | | | | | |
| <u>TOTAL BONDS & WARRANTS</u> | <u>26,084,310.39</u> | <u>1,780,000.00</u> | <u>3,206,816.00</u> | <u>0.00</u> | <u>24,434,310.39</u> |

CITY OF JAMESTOWN
 COMBINED SCHEDULE OF BONDED INDEBTEDNESS
 December 31, 2009

| <u>Bond Issue</u> | <u>Interest Rates / Payment Dates</u> | <u>Date of Issue</u> | <u>Maturity</u> | <u>Annual Serial Payments</u> | <u>Original Issue</u> | <u>Retired</u> | <u>Outstanding</u> |
|--|---|--------------------------|-----------------|-----------------------------------|---------------------------|----------------|--------------------|
| Revenue Bond - Series 1993 (Water System Improvements) | | 2-17-93 | 10-1-14 | | 1,581,406 | 1,126,406 | 455,000 |
| | 2.5% + 0.5% Adm. | | | 85,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 90,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 90,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 95,000 | 2013 | | |
| | 2.5% + 0.5% Adm. | | | 95,000 | 2014 | | |
| | (4-1 & 10-1) | | | 455,000 | | | |
| Revenue Bond - Series 1993 (Solid Waste Disposal) | | 11-1-93 | 10-1-15 | | 1,214,702 | 769,702 | 445,000 |
| | 2.5% + 0.5% Adm. | | | 70,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 70,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 75,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 75,000 | 2013 | | |
| | 2.5% + 0.5% Adm. | | | 75,000 | 2014 | | |
| | 2.5% + 0.5% Adm. | | | 80,000 | 2015 | | |
| | (5-1 & 11-1) | | | 445,000 | | | |
| Revenue Bond - Series A - 1996 (Wastewater Treatment Exempt) | | 7-1-96 | 9-1-16 | | 9,375,000 | 5,555,000 | 3,820,000 |
| | 2.5% + 0.5% Adm. | | | 505,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 520,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 530,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 545,000 | 2013 | | |
| | 2.5% + 0.5% Adm. | | | 560,000 | 2014 | | |
| | 2.5% + 0.5% Adm. | | | 575,000 | 2015 | | |
| | 2.5% + 0.5% Adm. | | | 585,000 | 2016 | | |
| | (3-1 & 9-1) | | | 3,820,000 | | | |
| Revenue Bond - Series B - 1996 (Wastewater Treatment Taxable) | | 7-1-96 | 9-1-16 | | 6,925,000 | 4,100,000 | 2,825,000 |
| | 2.5% + 0.5% Adm. | | | 375,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 385,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 395,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 400,000 | 2013 | | |

(Continued on next page)

CITY OF JAMESTOWN
 COMBINED SCHEDULE OF BONDED INDEBTEDNESS
 December 31, 2009

| <u>Bond Issue</u> | <u>Interest Rates / Payment Dates</u> | <u>Date of</u> | | <u>Annual Serial Payments</u> | <u>Original Issue</u> | <u>Retired</u> | <u>Outstanding</u> |
|--|---|----------------|-----------------|-----------------------------------|---------------------------|----------------|--------------------|
| | | <u>Issue</u> | <u>Maturity</u> | | | | |
| | 2.5% + 0.5% Adm. | | | 410,000 | 2014 | | |
| | 2.5% + 0.5% Adm. | | | 425,000 | 2015 | | |
| | 2.5% + 0.5% Adm. | | | 435,000 | 2016 | | |
| | (3-1 & 9-1) | | | 2,825,000 | | | |
| Revenue Bond - Series 1997 (Solid Waste Disposal - Baler) | | 9-30-97 | 9-1-17 | | 2,277,487 | 1,237,487 | 1,040,000 |
| | 2.5% + 0.5% Adm. | | | 120,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 120,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 125,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 130,000 | 2013 | | |
| | 2.5% + 0.5% Adm. | | | 130,000 | 2014 | | |
| | 2.5% + 0.5% Adm. | | | 135,000 | 2015 | | |
| | 2.5% + 0.5% Adm. | | | 140,000 | 2016 | | |
| | 2.5% + 0.5% Adm. | | | 140,000 | 2017 | | |
| | (3-1 & 9-1) | | | 1,040,000 | | | |
| Refunding Bond - Series 1999 A - SRF (Storm Sewer 98-71) | | 8-15-99 | 9-1-14 | | 737,990 | 442,990 | 295,000 |
| | 2.5% + 0.5% Adm. | | | 55,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 60,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 60,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 60,000 | 2013 | | |
| | 2.5% + 0.5% Adm. | | | 60,000 | 2014 | | |
| | (3-1 & 9-1) | | | 295,000 | | | |
| Refunding Bond - Series 1999 B - SRF (Storm Sewer 99-71) | | 12-15-99 | 9-1-14 | | 454,641 | 279,641 | 175,000 |
| | 2.5% + 0.5% Adm. | | | 35,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 35,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 35,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 35,000 | 2013 | | |
| | 2.5% + 0.5% Adm. | | | 35,000 | 2014 | | |
| | (3-1 & 9-1) | | | 175,000 | | | |
| Refunding Bond - Series H - 2001 | | 5-15-01 | 5-1-16 | | 1,865,000 | 1,685,000 | 180,000 |

(Continued on next page)

CITY OF JAMESTOWN
 COMBINED SCHEDULE OF BONDED INDEBTEDNESS
 December 31, 2009

| <u>Bond Issue</u> | <u>Interest Rates / Payment Dates</u> | <u>Date of Issue</u> | <u>Maturity</u> | <u>Annual Serial Payments</u> | <u>Original Issue</u> | <u>Retired</u> | <u>Outstanding</u> |
|----------------------------------|---|--------------------------|-----------------|-----------------------------------|---------------------------|----------------|--------------------|
| | 4.60% | | | 40,000 | 2010 | | |
| | 4.60% | | | 40,000 | 2011 | | |
| | 5.00% | | | 20,000 | 2012 | | |
| | 5.00% | | | 20,000 | 2013 | | |
| | 5.00% | | | 20,000 | 2014 | | |
| | 5.00% | | | 20,000 | 2015 | | |
| | 5.00% | | | 20,000 | 2016 | | |
| | (5-1 & 11-1) | | | 180,000 | | | |
| Water & Sewer Revenue - 2001 | | 2-15-01 | 9-1-16 | | 370,120 | 180,120 | 190,000 |
| | 2.50% | | | 25,000 | 2010 | | |
| | 2.50% | | | 25,000 | 2011 | | |
| | 2.50% | | | 25,000 | 2012 | | |
| | 2.50% | | | 25,000 | 2013 | | |
| | 2.50% | | | 30,000 | 2014 | | |
| | 2.50% | | | 30,000 | 2015 | | |
| | 2.50% | | | 30,000 | 2016 | | |
| | (3-1 & 9-1) | | | 190,000 | | | |
| Refunding Bond - Series I - 2002 | | 5/1/2002 | 5/1/2009 | | 1,555,000 | 1,555,000 | 0 |
| Refunding Bond - Series J - 2002 | | 10/15/2002 | 5/1/2017 | | 750,000 | 350,000 | 400,000 |
| | 3.30% | | | 50,000 | 2010 | | |
| | 3.50% | | | 50,000 | 2011 | | |
| | 3.65% | | | 50,000 | 2012 | | |
| | 3.75% | | | 50,000 | 2013 | | |
| | 3.90% | | | 50,000 | 2014 | | |
| | 4.00% | | | 50,000 | 2015 | | |
| | 4.15% | | | 50,000 | 2016 | | |
| | 4.30% | | | 50,000 | 2017 | | |
| | (5-1 & 11-1) | | | 400,000 | | | |

(Continued on next page)

CITY OF JAMESTOWN
 COMBINED SCHEDULE OF BONDED INDEBTEDNESS
 December 31, 2009

| <u>Bond Issue</u> | <u>Interest Rates / Payment Dates</u> | <u>Date of</u> | | <u>Annual Serial Payments</u> | <u>Original Issue</u> | <u>Retired</u> | <u>Outstanding</u> |
|--|---|----------------|-----------------|-----------------------------------|---------------------------|----------------|--------------------|
| | | <u>Issue</u> | <u>Maturity</u> | | | | |
| Refunding Bond - Series K - 2003 | | 3/15/2003 | 5/1/2011 | | 1,310,000 | 1,270,000 | 40,000 |
| | 3.40% | | | 20,000 | 2020 | | |
| | 3.40% | | | 20,000 | 2011 | | |
| | (5-1 & 11-1) | | | <u>40,000</u> | | | |
| Refunding Bond - Series L - 2003 | | 5/15/2003 | 5/1/2010 | | 1,325,000 | 1,135,000 | 190,000 |
| | 2.90% | | | 190,000 | 2010 | | |
| | (5-1 & 11-1) | | | <u>190,000</u> | | | |
| Refunding Bond - Series M - 2004 | | 5/15/2004 | 5/1/2011 | | 1,135,000 | 815,000 | 320,000 |
| | 3.20% | | | 160,000 | 2010 | | |
| | 3.40% | | | 160,000 | 2011 | | |
| | (5-1 & 11-1) | | | <u>320,000</u> | | | |
| Refunding Bond - Series N - 2005 | | 5/15/2005 | 5/1/2020 | | 1,445,000 | 670,000 | 775,000 |
| | 3.125% | | | 170,000 | 2010 | | |
| | 3.200% | | | 165,000 | 2011 | | |
| | 3.350% | | | 165,000 | 2012 | | |
| | 3.750% | | | 35,000 | 2013 | | |
| | 3.750% | | | 35,000 | 2014 | | |
| | 3.750% | | | 35,000 | 2015 | | |
| | 4.000% | | | 35,000 | 2016 | | |
| | 4.000% | | | 35,000 | 2017 | | |
| | 4.000% | | | 35,000 | 2018 | | |
| | 4.000% | | | 35,000 | 2019 | | |
| | 4.000% | | | 30,000 | 2020 | | |
| | (5-1 & 11-1) | | | <u>775,000</u> | | | |
| Refunding Improvement Bonds - 2005 SRF (Wastewater Lift Stations) | | 1/15/2004 | 9/1/2024 | | 1,309,568 | 229,568 | 1,080,000 |
| | 2.5% + 0.5% Adm. | | | 60,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 60,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 65,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 65,000 | 2013 | | |
| | 2.5% + 0.5% Adm. | | | 65,000 | 2014 | | |

(Continued on next page)

CITY OF JAMESTOWN
 COMBINED SCHEDULE OF BONDED INDEBTEDNESS
 December 31, 2009

| <u>Bond Issue</u> | <u>Interest Rates / Payment Dates</u> | <u>Date of</u> | | <u>Annual Serial Payments</u> | <u>Original Issue</u> | <u>Retired</u> | <u>Outstanding</u> |
|--|---|----------------|-----------------|-----------------------------------|---------------------------|----------------|--------------------|
| | | <u>Issue</u> | <u>Maturity</u> | | | | |
| | 2.5% + 0.5% Adm. | | | 70,000 | 2015 | | |
| | 2.5% + 0.5% Adm. | | | 70,000 | 2016 | | |
| | 2.5% + 0.5% Adm. | | | 70,000 | 2017 | | |
| | 2.5% + 0.5% Adm. | | | 75,000 | 2019 | | |
| | 2.5% + 0.5% Adm. | | | 75,000 | 2020 | | |
| | 2.5% + 0.5% Adm. | | | 75,000 | 2018 | | |
| | 2.5% + 0.5% Adm. | | | 80,000 | 2021 | | |
| | 2.5% + 0.5% Adm. | | | 80,000 | 2022 | | |
| | 2.5% + 0.5% Adm. | | | 85,000 | 2023 | | |
| | 2.5% + 0.5% Adm. | | | 85,000 | 2024 | | |
| | (3-1 & 9-1) | | | 1,080,000 | | | |
| Water Treatment Revenue Bonds - Series 2005 (Water Tower) | | 2/7/2005 | 9/1/2024 | | 2,534,604 | 434,604 | 2,100,000 |
| | 2.5% + 0.5% Adm. | | | 110,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 110,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 115,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 115,000 | 2013 | | |
| | 2.5% + 0.5% Adm. | | | 120,000 | 2014 | | |
| | 2.5% + 0.5% Adm. | | | 125,000 | 2015 | | |
| | 2.5% + 0.5% Adm. | | | 125,000 | 2016 | | |
| | 2.5% + 0.5% Adm. | | | 130,000 | 2017 | | |
| | 2.5% + 0.5% Adm. | | | 130,000 | 2018 | | |
| | 2.5% + 0.5% Adm. | | | 135,000 | 2019 | | |
| | 2.5% + 0.5% Adm. | | | 140,000 | 2020 | | |
| | 2.5% + 0.5% Adm. | | | 140,000 | 2021 | | |
| | 2.5% + 0.5% Adm. | | | 145,000 | 2022 | | |
| | 2.5% + 0.5% Adm. | | | 150,000 | 2023 | | |
| | 2.5% + 0.5% Adm. | | | 155,000 | 2024 | | |
| | 2.5% + 0.5% Adm. | | | 155,000 | 2025 | | |
| | (3-1 & 9-1) | | | 2,100,000 | | | |
| Wastewater Treatment Revenue Bonds - Series 2005- B (Main Lift Station) | | 9/1/2005 | 9/1/2004 | | 1,475,346 | 189,346 | 1,286,000 |
| | 2.5% + 0.5% Adm. | | | 60,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 62,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 63,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 65,000 | 2013 | | |

(Continued on next page)

CITY OF JAMESTOWN
 COMBINED SCHEDULE OF BONDED INDEBTEDNESS
 December 31, 2009

| <u>Bond Issue</u> | <u>Interest Rates / Payment Dates</u> | <u>Date of</u> | | <u>Annual Serial Payments</u> | <u>Original Issue</u> | <u>Retired</u> | <u>Outstanding</u> |
|--|---|----------------|-----------------|-----------------------------------|---------------------------|----------------|--------------------|
| | | <u>Issue</u> | <u>Maturity</u> | | | | |
| | 2.5% + 0.5% Adm. | | | 66,000 | 2014 | | |
| | 2.5% + 0.5% Adm. | | | 68,000 | 2015 | | |
| | 2.5% + 0.5% Adm. | | | 69,000 | 2016 | | |
| | 2.5% + 0.5% Adm. | | | 74,000 | 2017 | | |
| | 2.5% + 0.5% Adm. | | | 76,000 | 2018 | | |
| | 2.5% + 0.5% Adm. | | | 78,000 | 2019 | | |
| | 2.5% + 0.5% Adm. | | | 80,000 | 2020 | | |
| | 2.5% + 0.5% Adm. | | | 82,000 | 2021 | | |
| | 2.5% + 0.5% Adm. | | | 84,000 | 2022 | | |
| | 2.5% + 0.5% Adm. | | | 86,000 | 2023 | | |
| | 2.5% + 0.5% Adm. | | | 89,000 | 2024 | | |
| | 2.5% + 0.5% Adm. | | | 91,000 | 2025 | | |
| | 2.5% + 0.5% Adm. | | | 93,000 | 2026 | | |
| | (3-1 & 9-1) | | | 1,286,000 | | | |
| Refunding Bond - Series O - 2006 | | 5/15/2006 | 5/1/2021 | | 1,820,000 | 725,000 | 1,095,000 |
| | 4.000% | | | 250,000 | 2010 | | |
| | 4.000% | | | 250,000 | 2011 | | |
| | 4.000% | | | 240,000 | 2012 | | |
| | 4.000% | | | 240,000 | 2013 | | |
| | 4.400% | | | 15,000 | 2014 | | |
| | 4.400% | | | 15,000 | 2015 | | |
| | 4.400% | | | 15,000 | 2016 | | |
| | 4.400% | | | 15,000 | 2017 | | |
| | 4.400% | | | 15,000 | 2018 | | |
| | 4.400% | | | 15,000 | 2019 | | |
| | 4.400% | | | 15,000 | 2020 | | |
| | 4.400% | | | 10,000 | 2021 | | |
| | (5-1 & 11-1) | | | 1,095,000 | | | |
| 2007B SRF Clean Water (SW Sanitary Sewer) | | 7/1/2007 | 7/1/2026 | | 1,467,998 | 151,998 | 1,316,000 |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2013 | | |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2014 | | |

(Continued on next page)

CITY OF JAMESTOWN
 COMBINED SCHEDULE OF BONDED INDEBTEDNESS
 December 31, 2009

| <u>Bond Issue</u> | <u>Interest Rates / Payment Dates</u> | <u>Date of</u> | | <u>Annual Serial Payments</u> | <u>Original Issue</u> | <u>Retired</u> | <u>Outstanding</u> |
|---|---|----------------|-----------------|-----------------------------------|---------------------------|----------------|--------------------|
| | | <u>Issue</u> | <u>Maturity</u> | | | | |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2015 | | |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2016 | | |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2017 | | |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2018 | | |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2019 | | |
| | 2.5% + 0.5% Adm. | | | 77,000 | 2020 | | |
| | 2.5% + 0.5% Adm. | | | 78,000 | 2021 | | |
| | 2.5% + 0.5% Adm. | | | 78,000 | 2022 | | |
| | 2.5% + 0.5% Adm. | | | 78,000 | 2023 | | |
| | 2.5% + 0.5% Adm. | | | 78,000 | 2024 | | |
| | 2.5% + 0.5% Adm. | | | 78,000 | 2025 | | |
| | 2.5% + 0.5% Adm. | | | 79,000 | 2026 | | |
| | (3-1 & 9-1) | | | 1,316,000 | | | |
| 2007 SRF Drinking Water (Wells & Transmission Lines) | | 7/1/2007 | 7/1/2026 | | 1,981,816 | 96,816 | 1,885,000 |
| | 2.5% + 0.5% Adm. | | | 90,000 | 2010 | | |
| | 2.5% + 0.5% Adm. | | | 95,000 | 2011 | | |
| | 2.5% + 0.5% Adm. | | | 95,000 | 2012 | | |
| | 2.5% + 0.5% Adm. | | | 95,000 | 2013 | | |
| | 2.5% + 0.5% Adm. | | | 100,000 | 2014 | | |
| | 2.5% + 0.5% Adm. | | | 100,000 | 2015 | | |
| | 2.5% + 0.5% Adm. | | | 105,000 | 2016 | | |
| | 2.5% + 0.5% Adm. | | | 105,000 | 2017 | | |
| | 2.5% + 0.5% Adm. | | | 110,000 | 2018 | | |
| | 2.5% + 0.5% Adm. | | | 115,000 | 2019 | | |
| | 2.5% + 0.5% Adm. | | | 115,000 | 2020 | | |
| | 2.5% + 0.5% Adm. | | | 120,000 | 2021 | | |
| | 2.5% + 0.5% Adm. | | | 120,000 | 2022 | | |
| | 2.5% + 0.5% Adm. | | | 125,000 | 2023 | | |
| | 2.5% + 0.5% Adm. | | | 130,000 | 2024 | | |
| | 2.5% + 0.5% Adm. | | | 130,000 | 2025 | | |
| | 2.5% + 0.5% Adm. | | | 135,000 | 2026 | | |
| | (3-1 & 9-1) | | | 1,885,000 | | | |
| REFUNDING IMPROVEMENT BONDS OF 2007 - SERIES P | | 6/1/2007 | 5/1/2014 | | 1,520,000 | 420,000 | 1,100,000 |
| | 3.75% | | | 220,000 | 2010 | | |

(Continued on next page)

CITY OF JAMESTOWN
 COMBINED SCHEDULE OF BONDED INDEBTEDNESS
 December 31, 2009

| <u>Bond Issue</u> | <u>Interest Rates / Payment Dates</u> | <u>Date of</u> | | <u>Annual Serial Payments</u> | <u>Original Issue</u> | <u>Retired</u> | <u>Outstanding</u> |
|--|---|----------------|-----------------|-----------------------------------|---------------------------|----------------|--------------------|
| | | <u>Issue</u> | <u>Maturity</u> | | | | |
| | 3.75% | | | 220,000 | 2011 | | |
| | 3.75% | | | 220,000 | 2012 | | |
| | 3.75% | | | 220,000 | 2013 | | |
| | 3.75% | | | 220,000 | 2014 | | |
| | (5-1 & 11-1) | | | 1,100,000 | | | |
| | | | | | | | |
| REFUNDING IMPROVEMENT BONDS OF 2008 - SERIES Q | | 5/15/2008 | 5/1/2015 | | 1,875,000 | 235,000 | 1,640,000 |
| | 2.65% | | | 275,000 | 2010 | | |
| | 2.88% | | | 275,000 | 2011 | | |
| | 3.00% | | | 275,000 | 2012 | | |
| | 3.10% | | | 275,000 | 2013 | | |
| | 3.25% | | | 270,000 | 2014 | | |
| | 3.75% | | | 270,000 | 2015 | | |
| | | | | 1,640,000 | | | |
| | | | | | | | |
| REFUNDING IMPROVEMENT BONDS OF 2009 - SERIES R | | 6/1/2009 | 5/1/2016 | | 1,780,000 | 0 | 1,780,000 |
| | 1.25% | | | 235,000 | 2010 | | |
| | 1.50% | | | 260,000 | 2011 | | |
| | 2.00% | | | 260,000 | 2012 | | |
| | 2.25% | | | 260,000 | 2013 | | |
| | 2.50% | | | 255,000 | 2014 | | |
| | 3.75% | | | 255,000 | 2015 | | |
| | 3.00% | | | 255,000 | 2016 | | |
| | | | | 1,780,000 | | | |
| | | | | | | | |
| Total All Bonds | | | | | 48,085,678 | 23,653,678 | 24,432,000 |

CITY OF JAMESTOWN
 BOND PRINCIPAL DUE
 ANNUAL SCHEDULE

| <u>YEAR</u> | <u>SERIES 93</u> (Water) Revenue | <u>SERIES 93</u> (Solid Waste) Revenue | <u>SERIES A - 96</u> (Wastewater) Revenue | <u>SERIES B - 96</u> (Wastewater) Revenue | <u>SERIES 97</u> (Baler) Revenue | <u>1999 A</u> (SS 98-71) Ref. Imp. | <u>1999 B</u> (SS 99-71) Ref. Imp. | <u>SERIES H</u> 2001 Ref. Imp. | <u>W & S Rev.</u> 2001 Revenue | <u>SERIES J</u> 2002 Ref. Imp. | <u>SERIES K</u> 2003 Ref. Imp. | <u>SERIES M</u> 2004 Ref. Imp. |
|-------------|--|--|---|---|--|--|--|--------------------------------------|--|--------------------------------------|--------------------------------------|--------------------------------------|
| 2010 | 85,000 | 70,000 | 505,000 | 375,000 | 120,000 | 55,000 | 35,000 | 40,000 | 25,000 | 50,000 | 20,000 | 160,000 |
| 2011 | 90,000 | 70,000 | 520,000 | 385,000 | 120,000 | 60,000 | 35,000 | 40,000 | 25,000 | 50,000 | 20,000 | 160,000 |
| 2012 | 90,000 | 75,000 | 530,000 | 395,000 | 125,000 | 60,000 | 35,000 | 20,000 | 25,000 | 50,000 | | |
| 2013 | 95,000 | 75,000 | 545,000 | 400,000 | 130,000 | 60,000 | 35,000 | 20,000 | 25,000 | 50,000 | | |
| 2014 | 95,000 | 75,000 | 560,000 | 410,000 | 130,000 | 60,000 | 35,000 | 20,000 | 30,000 | 50,000 | | |
| 2015 | | 80,000 | 575,000 | 425,000 | 135,000 | | | 20,000 | 30,000 | 50,000 | | |
| 2016 | | | 585,000 | 435,000 | 140,000 | | | 20,000 | 30,000 | 50,000 | | |
| 2017 | | | | | 140,000 | | | | | 50,000 | | |
| 2018 | | | | | | | | | | | | |
| 2019 | | | | | | | | | | | | |
| 2020 | | | | | | | | | | | | |
| 2021 | | | | | | | | | | | | |
| 2022 | | | | | | | | | | | | |
| 2023 | | | | | | | | | | | | |
| 2024 | | | | | | | | | | | | |
| 2025 | | | | | | | | | | | | |
| 2026 | | | | | | | | | | | | |
| TOTAL | 455,000 | 445,000 | 3,820,000 | 2,825,000 | 1,040,000 | 295,000 | 175,000 | 180,000 | 190,000 | 400,000 | 40,000 | 320,000 |

CITY OF JAMESTOWN
 BOND PRINCIPAL DUE
 ANNUAL SCHEDULE

| <u>YEAR</u> | <u>SERIES N</u> 2005 Ref. Imp. | <u>2004 SRF</u> (Lift Stations) Ref. Imp. | <u>2005 SRF</u> (Water Tank) Revenue | <u>2005B SRF</u> (Main Lift) Revenue | <u>SERIES O</u> 2006 Ref. Imp. | <u>2007 SRF</u> SW San Sewer Ref. Imp. | <u>2007 SRF</u> Water Imp. Revenue | <u>SERIES P</u> 2007 Ref. Imp. | <u>SERIES Q</u> 2008 Ref. Imp. | <u>SERIES R</u> 2009 Ref. Imp. | <u>Siers L</u> 2003 Ref. Imp. | <u>TOTAL</u> |
|--------------|--------------------------------------|---|--|--|--------------------------------------|--|--|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|-------------------|
| 2010 | 170,000 | 60,000 | 110,000 | 60,000 | 250,000 | 77,000 | 90,000 | 220,000 | 275,000 | 235,000 | 190,000 | 3,279,010 |
| 2011 | 165,000 | 60,000 | 110,000 | 62,000 | 250,000 | 77,000 | 95,000 | 220,000 | 275,000 | 260,000 | | 3,151,011 |
| 2012 | 165,000 | 65,000 | 115,000 | 63,000 | 240,000 | 77,000 | 95,000 | 220,000 | 275,000 | 260,000 | | 2,982,012 |
| 2013 | 35,000 | 65,000 | 115,000 | 65,000 | 240,000 | 77,000 | 95,000 | 220,000 | 275,000 | 260,000 | | 2,884,013 |
| 2014 | 35,000 | 65,000 | 120,000 | 66,000 | 15,000 | 77,000 | 100,000 | 220,000 | 270,000 | 255,000 | | 2,690,014 |
| 2015 | 35,000 | 70,000 | 125,000 | 68,000 | 15,000 | 77,000 | 100,000 | | 270,000 | 255,000 | | 2,332,015 |
| 2016 | 35,000 | 70,000 | 125,000 | 69,000 | 15,000 | 77,000 | 105,000 | | | 255,000 | | 2,013,016 |
| 2017 | 35,000 | 70,000 | 130,000 | 74,000 | 15,000 | 77,000 | 105,000 | | | | | 698,017 |
| 2018 | 35,000 | 75,000 | 130,000 | 76,000 | 15,000 | 77,000 | 110,000 | | | | | 520,018 |
| 2019 | 35,000 | 75,000 | 135,000 | 78,000 | 15,000 | 77,000 | 115,000 | | | | | 532,019 |
| 2020 | 30,000 | 75,000 | 140,000 | 80,000 | 15,000 | 77,000 | 115,000 | | | | | 534,020 |
| 2021 | | 80,000 | 140,000 | 82,000 | 10,000 | 78,000 | 120,000 | | | | | 512,021 |
| 2022 | | 80,000 | 145,000 | 84,000 | | 78,000 | 120,000 | | | | | 509,022 |
| 2023 | | 85,000 | 150,000 | 86,000 | | 78,000 | 125,000 | | | | | 526,023 |
| 2024 | | 85,000 | 155,000 | 89,000 | | 78,000 | 130,000 | | | | | 539,024 |
| 2025 | | | 155,000 | 91,000 | | 78,000 | 130,000 | | | | | 456,025 |
| 2026 | | | | 93,000 | | 79,000 | 135,000 | | | | | 309,026 |
| TOTAL | <u>775,000</u> | <u>1,080,000</u> | <u>2,100,000</u> | <u>1,286,000</u> | <u>1,095,000</u> | <u>1,316,000</u> | <u>1,885,000</u> | <u>1,100,000</u> | <u>1,640,000</u> | <u>1,780,000</u> | <u>190,000</u> | <u>24,466,306</u> |

Bond Prin Due-Future

CITY OF JAMESTOWN
 BOND PRINCIPAL & INTEREST DUE
 ANNUAL SCHEDULE

| <u>YEAR</u> | <u>SERIES 93</u> (Water) Revenue | <u>SERIES 93</u> (Solid Waste) Revenue | <u>SERIES A - 96</u> (Wastewater) Revenue | <u>SERIES B - 96</u> (Wastewater) Revenue | <u>SERIES 97</u> (Baler) Revenue | <u>1999 A</u> (SS 98-71) Ref. Imp. | <u>1999 B</u> (SS 99-71) Ref. Imp. | <u>SERIES H</u> 2001 Ref. Imp. | <u>2001</u> (Wastewater) Revenue | <u>SERIES J</u> 2002 Ref. Imp. | <u>SERIES K</u> 2003 Ref. Imp. | <u>SERIES M</u> 2004 Ref. Imp. |
|--------------|--|--|---|---|--|--|--|--------------------------------------|--|--------------------------------------|--------------------------------------|--------------------------------------|
| 2010 | 98,438 | 83,175 | 618,338 | 458,813 | 151,163 | 63,713 | 40,163 | 47,760 | 30,638 | 64,450 | 21,020 | 168,000 |
| 2011 | 100,875 | 81,075 | 618,150 | 457,538 | 147,525 | 67,050 | 39,113 | 45,920 | 29,888 | 62,750 | 20,340 | 162,720 |
| 2012 | 98,175 | 83,963 | 612,525 | 455,963 | 148,875 | 65,250 | 38,063 | 24,500 | 29,138 | 60,963 | | |
| 2013 | 100,463 | 81,713 | 611,588 | 449,100 | 150,088 | 63,450 | 37,013 | 23,500 | 28,388 | 59,113 | | |
| 2014 | 97,613 | 79,463 | 610,200 | 447,075 | 146,150 | 61,650 | 35,963 | 22,500 | 32,625 | 57,200 | | |
| 2015 | | 82,200 | 608,363 | 449,738 | 147,200 | | | 21,500 | 31,725 | 55,225 | | |
| 2016 | | | 601,088 | 446,963 | 148,113 | | | 20,500 | 30,825 | 53,188 | | |
| 2017 | | | | | 143,875 | | | | | 51,075 | | |
| 2018 | | | | | | | | | | | | |
| 2019 | | | | | | | | | | | | |
| 2020 | | | | | | | | | | | | |
| 2021 | | | | | | | | | | | | |
| 2022 | | | | | | | | | | | | |
| 2023 | | | | | | | | | | | | |
| 2024 | | | | | | | | | | | | |
| 2025 | | | | | | | | | | | | |
| 2026 | | | | | | | | | | | | |
| TOTAL | 495,563 | 491,588 | 4,280,250 | 3,165,188 | 1,182,989 | 321,113 | 190,313 | 206,180 | 213,227 | 463,964 | 41,360 | 330,720 |

CITY OF JAMESTOWN
BOND PRINCIPAL & INTEREST DUE
ANNUAL SCHEDULE

| <u>YEAR</u> | <u>SERIES N</u> 2005 Ref. Imp. | <u>2004 SRF</u> (Lift Stations) Ref. Imp. | <u>2005 SRF</u> (Water Tank) Revenue | <u>2005B SRF</u> (Main Lift) Revenue | <u>SERIES O</u> 2006 Ref. Imp. | <u>2007 SRF</u> SW San Sewer Ref. Imp. | <u>2007 SRF</u> Water Imp. Revenue | <u>SERIES P</u> 2007 Ref. Imp. | <u>SERIES Q</u> 2008 Ref. Imp. | <u>SERIES R</u> 2009 Ref. Imp. | <u>Series L</u> 2003 Ref. Imp. | <u>TOTAL</u> |
|--------------|--------------------------------------|---|--|--|--------------------------------------|--|--|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------|
| 2010 | 194,201 | 92,250 | 191,738 | 98,430 | 289,260 | 116,288 | 146,550 | 257,125 | 318,889 | 272,456 | 192,755 | 4,015,610 |
| 2011 | 183,905 | 90,450 | 192,975 | 98,625 | 279,260 | 113,978 | 148,850 | 248,875 | 311,945 | 294,038 | | 3,795,843 |
| 2012 | 178,501 | 93,638 | 189,075 | 97,763 | 259,460 | 111,668 | 146,000 | 240,625 | 304,348 | 289,488 | | 3,527,978 |
| 2013 | 45,081 | 91,688 | 190,163 | 97,868 | 249,860 | 109,575 | 143,150 | 232,375 | 296,270 | 283,963 | | 3,234,831 |
| 2014 | 43,769 | 89,738 | 186,113 | 96,915 | 19,730 | 107,048 | 145,300 | 224,125 | 282,960 | 272,850 | | 3,058,984 |
| 2015 | 42,456 | 92,775 | 187,050 | 96,930 | 19,070 | 104,738 | 142,300 | | 274,388 | 266,156 | | 2,621,812 |
| 2016 | 41,100 | 90,675 | 187,838 | 95,888 | 18,410 | 102,427 | 144,300 | | | 258,825 | | 2,240,139 |
| 2017 | 39,700 | 88,575 | 188,475 | 98,805 | 17,750 | 100,118 | 141,150 | | | | | 869,523 |
| 2018 | 38,300 | 91,463 | 183,975 | 95,580 | 17,090 | 97,808 | 143,000 | | | | | 667,215 |
| 2019 | 36,900 | 89,213 | 184,463 | 98,295 | 16,430 | 95,498 | 144,700 | | | | | 665,498 |
| 2020 | 30,600 | 86,963 | 184,800 | 97,950 | 15,770 | 93,188 | 141,250 | | | | | 650,520 |
| 2021 | | 89,700 | 184,988 | 94,545 | 10,220 | 91,875 | 142,800 | | | | | 614,128 |
| 2022 | | 87,300 | 185,025 | 97,079 | | 89,535 | 139,200 | | | | | 598,139 |
| 2023 | | 89,888 | 179,925 | 96,555 | | 87,195 | 140,600 | | | | | 594,163 |
| 2024 | | 87,338 | 179,813 | 96,968 | | 84,855 | 141,850 | | | | | 590,823 |
| 2025 | | | | 96,293 | | 82,515 | 137,950 | | | | | 316,758 |
| 2026 | | | | 95,558 | | 81,173 | 139,050 | | | | | 315,781 |
| TOTAL | <u>874,513</u> | <u>1,351,650</u> | <u>2,796,413</u> | <u>1,650,047</u> | <u>1,212,310</u> | <u>1,559,902</u> | <u>2,428,000</u> | <u>1,203,125</u> | <u>1,788,799</u> | <u>1,937,775</u> | <u>192,755</u> | <u>28,377,742</u> |

CITY OF JAMESTOWN
SUMMARIES OF OUTSTANDING BONDED INDEBTEDNESS

| | December 31, 2006 | | | December 31, 2007 | | | December 31, 2008 | | |
|--|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| | Outstanding | Reserve | Net | Outstanding | Reserve | Net | Outstanding | Reserve | Net |
| | <u>Debt</u> | <u>On Hand</u> | <u>Debt</u> | <u>Debt</u> | <u>On Hand</u> | <u>Debt</u> | <u>Debt</u> | <u>On Hand</u> | <u>Debt</u> |
| Special Assessment Deficiency | 0 | 2,062,669 | (2,062,669) | 0 | 2,107,172 | (2,107,172) | 0 | 2,134,736 | (2,134,736) |
| Curb & Gutter | 0 | 141,554 | (141,554) | 0 | 110,339 | (110,339) | 0 | 200,363 | (200,363) |
| 1993 BND (Water Treatment Plant) | 700,000 | 58,650 | 641,350 | 620,000 | 49,513 | 570,487 | 540,000 | 50,172 | 489,828 |
| 1993 BND (Solid Waste Treatment) | 645,000 | 80,275 | 564,725 | 580,000 | 78,667 | 501,333 | 515,000 | 72,542 | 442,458 |
| 1996 Series A - (BND Wastewater) | 5,625,000 | 620,830 | 5,004,170 | 4,795,000 | 572,373 | 4,222,627 | 4,315,000 | 588,163 | 3,726,837 |
| 1996 Series B - (BND Wastewater) | 3,890,000 | 426,060 | 3,463,940 | 3,545,000 | 423,162 | 3,121,838 | 3,190,000 | 434,818 | 2,755,182 |
| 1997 BND (Solid Waste Baler) | 1,380,000 | 170,580 | 1,209,420 | 1,270,000 | 172,255 | 1,097,745 | 1,155,000 | 162,690 | 992,310 |
| 1999 Wastewater (Storm Sewer 98-71) | 455,000 | 160,694 | 294,306 | 405,000 | 177,021 | 227,979 | 350,000 | 184,081 | 165,919 |
| 1999 Wastewater (Storm Sewer 99-71) | 270,000 | 109,438 | 160,562 | 240,000 | 117,702 | 122,298 | 210,000 | 123,868 | 86,132 |
| 2001 Series H | 700,000 | 117,908 | 582,092 | 460,000 | 129,458 | 330,542 | 220,000 | 120,781 | 99,219 |
| 2001 BND (Wastewater) | 265,000 | | 265,000 | 240,000 | 28,649 | 211,351 | 215,000 | 29,306 | 185,694 |
| 2002 Series I | 675,000 | 129,256 | 545,744 | 450,000 | 130,376 | 319,624 | 225,000 | 106,841 | 118,159 |
| 2002 Series J | 550,000 | 69,023 | 480,977 | 500,000 | 84,271 | 415,729 | 450,000 | 88,472 | 361,528 |
| 2003 Series K | 250,000 | 219,488 | 30,512 | 80,000 | 224,961 | (144,961) | 60,000 | 230,733 | (170,733) |
| 2003 Series L | 760,000 | 77,886 | 682,114 | 570,000 | 109,125 | 460,875 | 380,000 | 109,177 | 270,823 |
| 2004 Series M | 815,000 | 72,779 | 742,221 | 650,000 | 89,804 | 560,196 | 485,000 | 97,601 | 387,399 |
| 2005 Series N | 1,290,000 | 85,890 | 1,204,110 | 1,115,000 | 111,920 | 1,003,080 | 945,000 | 136,329 | 808,671 |
| 2004 SRF (Lift Stations) | 1,250,000 | 13,331 | 1,236,669 | 1,195,000 | 58,849 | 1,136,151 | 1,140,000 | 96,404 | 1,043,596 |
| 2005 SRF (Water Tank) | 2,690,000 | 234,603 | 2,455,397 | 2,309,604 | 184,445 | 2,125,159 | 2,205,000 | 204,869 | 2,000,131 |
| 2005 B SRF (Main Lift) | 1,590,000 | 170,427 | 1,419,573 | 1,536,000 | 183,350 | 1,352,650 | 1,344,000 | 183,196 | 1,160,804 |
| 2006 Series O | 1,820,000 | 65,763 | 1,754,237 | 1,595,000 | 129,615 | 1,465,385 | 1,345,000 | 157,408 | 1,187,592 |
| 2007 SRF Drinking Water (Wells & Trans.) | | | | 2,388,000 | 190,706 | 2,197,294 | 2,205,000 | 204,869 | 2,000,131 |
| 2007B SRF Clean Water (SW San. Sewer) | | | | 1,467,998 | 516,318 | 951,680 | 1,393,000 | 517,713 | 875,287 |
| 2007 Series P | | | | 1,520,000 | 55,893 | 1,464,107 | 1,320,000 | 74,974 | 1,245,026 |
| 2008 Series Q | | | | | | | 1,875,000 | 45,009 | 1,829,991 |
| 2009 Series R | | | | | | | | | |
| TOTAL | 25,620,000 | 5,087,104 | 20,532,896 | 27,531,602 | 6,035,944 | 21,495,658 | 26,082,000 | 6,355,115 | 19,726,885 |

Net Bonded Debt Outstanding

(Continued on next page)

CITY OF JAMESTOWN
SUMMARIES OF OUTSTANDING BONDED INDEBTEDNESS

| | December 31, 2008 | | |
|--|-------------------|----------------|-------------|
| | Outstanding | Reserve | Net |
| | <u>Debt</u> | <u>On Hand</u> | <u>Debt</u> |
| Special Assessment Deficiency | 0 | 2,161,670 | (2,161,670) |
| Curb & Gutter | 0 | 287,232 | (287,232) |
| 1993 BND (Water Treatment Plant) | 455,000 | 49,441 | 405,559 |
| 1993 BND (Solid Waste Treatment) | 445,000 | 67,980 | 377,020 |
| 1996 Series A - (BND Wastewater) | 3,820,000 | 359,720 | 3,460,280 |
| 1996 Series B - (BND Wastewater) | 2,825,000 | 266,023 | 2,558,977 |
| 1997 BND (Solid Waste Baler) | 1,040,000 | 158,875 | 881,125 |
| 1999 Wastewater (Storm Sewer 98-71) | 295,000 | 187,997 | 107,003 |
| 1999 Wastewater (Storm Sewer 99-71) | 175,000 | 123,970 | 51,030 |
| 2001 Series H | 180,000 | 128,572 | 51,428 |
| 2001 BND (Wastewater) | 190,000 | 17,892 | 172,108 |
| 2002 Series I | 0 | 0 | 0 |
| 2002 Series J | 400,000 | 100,162 | 299,838 |
| 2003 Series K | 40,000 | 234,860 | (194,860) |
| 2003 Series L | 190,000 | 99,648 | 90,352 |
| 2004 Series M | 320,000 | 94,647 | 225,353 |
| 2005 Series N | 775,000 | 118,609 | 656,391 |
| 2004 SRF (Lift Stations) | 1,080,000 | 131,040 | 948,960 |
| 2005 SRF (Water Tank) | 2,100,000 | 228,189 | 1,871,811 |
| 2005 B SRF (Main Lift) | 1,286,000 | 121,099 | 1,164,901 |
| 2006 Series O | 1,095,000 | 155,416 | 939,584 |
| 2007 SRF Drinking Water (Wells & Trans.) | 1,885,000 | 204,826 | 1,680,174 |
| 2007B SRF Clean Water (SW San. Sewer) | 1,316,000 | 521,238 | 794,762 |
| 2007 Series P | 1,100,000 | 106,208 | 993,792 |
| 2008 Series Q | 1,640,000 | 37,607 | 1,602,393 |
| 2009 Series R | 1,780,000 | 74,773 | 1,705,227 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL | 24,432,000 | 6,037,694 | 18,394,306 |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 WATER UTILITY
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008 ACTUAL</u> |
|--|------------------------|------------------------|--|------------------------|
| <u>RETAINED EARNINGS JANUARY 1</u> | | | | |
| Repl. & Depreciation Account | | 747,886.55 | | 537,278.56 |
| SRF Fund - Water | | 459,908.77 | | 424,664.11 |
| Surplus Account | | 208,223.37 | | 147,677.36 |
| TOTAL | | 1,416,018.69 | | 1,109,620.03 |
| <u>WATER REVENUE</u> | | | | |
| Collections | 2,520,000.00 | 2,444,614.54 | (75,385.46) | 2,376,311.77 |
| Water Permits | 1,125.00 | 1,055.00 | (70.00) | 1,000.00 |
| Equipment Rental & Personnel | 200.00 | 60.00 | (140.00) | 20.00 |
| Damage to City Property | 0.00 | 0.00 | 0.00 | 0.00 |
| Frozen Meter Repair | 0.00 | 733.35 | 733.35 | 1,221.79 |
| Interest Earned | 39,000.00 | 21,762.24 | (17,237.76) | 24,674.70 |
| Miscellaneous | 1,500.00 | 1,327.68 | (172.32) | 1,294.20 |
| TOTAL | 2,561,825.00 | 2,469,552.81 | (92,272.19) | 2,404,522.46 |
| <u>WATER OPERATING EXPENDITURES</u> | | | | |
| Regular Employees | 695,190.00 | 715,241.21 | (20,051.21) | 630,814.83 |
| Hourly Employees | 9,600.00 | 8,871.50 | 728.50 | 8,132.75 |
| Health Insurance | 65,940.00 | 67,026.86 | (1,086.86) | 59,765.94 |
| Worker's Compensation | 6,565.00 | 5,919.18 | 645.82 | 6,564.49 |
| Social Security | 53,910.00 | 55,394.89 | (1,484.89) | 48,879.41 |
| Employee Pension | 35,450.00 | 47,603.17 | (12,153.17) | 30,737.69 |
| Unemployment Insurance | 700.00 | 324.89 | 375.11 | 1,101.45 |
| Office Supplies | 13,500.00 | 12,481.75 | 1,018.25 | 12,901.52 |
| General Supplies | 20,500.00 | 25,468.64 | (4,968.64) | 15,854.90 |
| Lime | 168,000.00 | 196,893.40 | (28,893.40) | 180,155.74 |
| Chlorine | 25,000.00 | 17,490.00 | 7,510.00 | 21,334.20 |
| Nalco | 70,000.00 | 46,685.83 | 23,314.17 | 50,577.57 |
| Fluoride | 15,000.00 | 17,310.71 | (2,310.71) | 16,758.02 |
| CO2 | 18,000.00 | 21,642.76 | (3,642.76) | 13,659.46 |
| Electricity | 158,100.00 | 139,344.25 | 18,755.75 | 128,418.39 |
| Heating | 41,400.00 | 27,449.27 | 13,950.73 | 35,011.77 |
| Telephone | 2,850.00 | 3,364.70 | (514.70) | 3,105.83 |
| Lime Disposal Fees | 150,000.00 | 130,732.11 | 19,267.89 | 143,663.52 |
| Liability Insurance | 5,000.00 | 5,884.42 | (884.42) | 5,351.39 |
| Building Insurance | 8,000.00 | 10,161.56 | (2,161.56) | 7,561.21 |
| One - Call Fees | 400.00 | 497.07 | (97.07) | 485.67 |
| Maintenance Contracts | 6,500.00 | 4,827.47 | 1,672.53 | 6,500.52 |
| Computer Service | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| Lab Fees | 4,500.00 | 6,732.85 | (2,232.85) | 4,581.90 |
| Consulting Engineering Services | 0.00 | 2,700.00 | (2,700.00) | 1,343.00 |
| Gas, Oil & Diesel Fuel | 16,000.00 | 13,846.13 | 2,153.87 | 16,826.46 |
| Vehicle & Equipment Repairs | 10,000.00 | 10,380.07 | (380.07) | 9,489.60 |

(Continued on next page)

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 WATER UTILITY
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|-----------------------------------|------------------------|------------------------|---|------------------------|
| Equipment Rental | 31,000.00 | 34,663.79 | (3,663.79) | 21,784.63 |
| Building & Main Repairs | 130,000.00 | 171,260.21 | (41,260.21) | 123,029.41 |
| Meters & Parts | 22,000.00 | 25,402.89 | (3,402.89) | 20,735.92 |
| Dues & Subscriptions | 400.00 | 538.00 | (138.00) | 405.00 |
| Schools & Conventions | 1,500.00 | 1,806.82 | (306.82) | 1,552.70 |
| Special Assessments | 11,070.00 | 11,068.40 | 1.60 | 0.00 |
| Refunds | 0.00 | 91.60 | (91.60) | 32.12 |
| Equipment Replacement | 3,630.00 | 3,297.34 | 332.66 | 652.19 |
| Depreciation | 13,650.00 | 13,650.00 | 0.00 | 27,975.00 |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | |
| TOTAL | <u>1,818,355.00</u> | <u>1,856,053.74</u> | <u>(37,698.74)</u> | <u>1,655,744.20</u> |
| | | | | |
| REV. OVER (UNDER) OP. EXP. | 743,470.00 | 613,499.07 | (129,970.93) | 748,778.26 |
| | | | | |
| Funds Required R & D Account | (256,182.50) | (246,955.28) | 9,227.22 | (240,452.25) |
| Funds Required SRF Account* | (446,040.00) | (446,040.00) | 0.00 | (447,780.00) |
| | | | | |
| Net Water Revenues | <u>41,247.50</u> | <u>(79,496.21)</u> | <u>(120,743.71)</u> | <u>60,546.01</u> |
| | | | | |
| <u>WATER DEBT SERVICE</u> | | | | |
| Principal | 290,000.00 | 286,816.00 | 3,184.00 | 279,604.00 |
| Interest | 123,750.00 | 114,293.41 | 9,456.59 | 111,160.70 |
| Service Charge | 24,025.00 | 22,383.68 | 1,641.32 | 21,770.64 |
| | | | | |
| TOTAL | <u>437,775.00</u> | <u>423,493.09</u> | <u>14,281.91</u> | <u>412,535.34</u> |
| | | | | |
| <u>PROJECT EXPENDITURES</u> | | | | |
| Control Building - 1/4 M. Tank | | | | 4,788.26 |
| Watermain Repair - Cavendish Line | | | | 25,056.00 |
| 1/2 MG Tank Recoating | | | | |
| Water Plant - Air Compressor | | | | |
| Water Department Street Repairs | | 4,118.85 | | |
| | | | | |
| | <u>0.00</u> | <u>4,118.85</u> | <u>4,118.85</u> | <u>29,844.26</u> |
| | | | | |
| Transfer To General Fund | 75,000.00 | 75,000.00 | 0.00 | 0.00 |

(Continued on next page)

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 WATER UTILITY
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|---|------------------------|------------------------|---|------------------------|
| <u>CHANGES IN RETAINED EARNINGS</u> | | | | |
| <u>Repl. & Depreciation Account</u> | | | | |
| Balance 01-01 | 747,886.55 | 747,886.55 | | 537,278.56 |
| Annual Distribution | 256,182.50 | 246,955.28 | | 240,452.25 |
| Project Expenditures | 0.00 | (4,118.85) | | (29,844.26) |
| Balance 12-31 | 1,004,069.05 | 990,722.98 | | 747,886.55 |
| <u>SRF ACCOUNT - WATER</u> | | | | |
| Balance 01-01 | 459,908.77 | 459,908.77 | | 424,664.11 |
| Bond & Interest Payments | (437,775.00) | (423,493.09) | | (412,535.34) |
| Funds Required SRF Account | 446,040.00 | 446,040.00 | | 447,780.00 |
| Balance 12-31 | 468,173.77 | 482,455.68 | | 459,908.77 |
| <u>SURPLUS ACCOUNT</u> | | | | |
| Balance 01-01 | 208,223.37 | 208,223.37 | | 147,677.36 |
| Transfer to General Fund | (75,000.00) | (75,000.00) | | 0.00 |
| Net Revenue/(Loss) | 41,247.50 | (79,496.21) | | 60,546.01 |
| Balance 12-31 | 174,470.87 | 53,727.16 | | 208,223.37 |
| <u>RETAINED EARNINGS DECEMBER 31</u> | | | | |
| Repl & Depreciation Account | 1,004,069.05 | 990,722.98 | | 747,886.55 |
| SRL Fund - Water | 468,173.77 | 482,455.68 | | 459,908.77 |
| Surplus Account | 174,470.87 | 53,727.16 | | 208,223.37 |
| TOTAL | 1,646,713.69 | 1,526,905.82 | | 1,416,018.69 |

CITY OF JAMESTOWN
WATER UTILITY FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% <u>Collected / Remaining</u> |
|------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|-------------------------|----------------------------|--|
| <u>Retained Earnings Beginning</u> | | | | | | | | |
| Replacement & Depr. Account | 747,886.55 | 804,968.64 | 864,546.18 | 926,079.33 | 747,886.55 | 747,886.55 | | |
| SRF Reserve | 459,908.77 | 504,787.57 | 616,297.57 | 370,945.68 | 459,908.77 | 459,908.77 | | |
| Surplus Account | 208,223.37 | 129,914.86 | 102,489.51 | 81,953.92 | 208,223.37 | 208,223.37 | | |
| Fund Balance Beginning | <u>1,416,018.69</u> | <u>1,439,671.07</u> | <u>1,583,333.26</u> | <u>1,378,978.93</u> | <u>1,416,018.69</u> | <u>1,416,018.69</u> | | |
| <u>Water Operation Revenue</u> | | | | | | | | |
| Collections | 563,564.93 | 586,797.59 | 652,276.44 | 641,975.58 | 2,444,614.54 | 2,520,000.00 | 75,385.46 | 97.0% |
| Water Permits | 200.00 | 45.00 | 360.00 | 450.00 | 1,055.00 | 1,125.00 | 70.00 | 93.8% |
| Equipment Rental & Personnel | 40.00 | 20.00 | 0.00 | 0.00 | 60.00 | 200.00 | 140.00 | 30.0% |
| Frozen Meter Repair | 594.68 | 138.67 | 0.00 | 0.00 | 733.35 | 0.00 | (733.35) | 100.0% |
| Interest Earned | 6,369.89 | 7,497.86 | 3,883.56 | 4,010.93 | 21,762.24 | 39,000.00 | 17,237.76 | 55.8% |
| Miscellaneous | 51.39 | 1,276.29 | 0.00 | 0.00 | 1,327.68 | 1,500.00 | 172.32 | 88.5% |
| Total Revenue | <u>570,820.89</u> | <u>595,775.41</u> | <u>656,520.00</u> | <u>646,436.51</u> | <u>2,469,552.81</u> | <u>2,561,825.00</u> | <u>92,272.19</u> | <u>96.4%</u> |
| <u>Water Operation Expense</u> | | | | | | | | |
| Regular Employees | 179,966.87 | 185,714.58 | 173,111.07 | 176,448.69 | 715,241.21 | 695,190.00 | (20,051.21) | -2.9% |
| Hourly Employees | 0.00 | 4,169.47 | 4,702.03 | 0.00 | 8,871.50 | 9,600.00 | 728.50 | 7.6% |
| Health Insurance | 16,520.52 | 16,320.52 | 16,996.84 | 17,188.98 | 67,026.86 | 65,940.00 | (1,086.86) | -1.6% |
| Worker's Compensation | 5,919.18 | 0.00 | 0.00 | 0.00 | 5,919.18 | 6,565.00 | 645.82 | 9.8% |
| Social Security | 13,767.58 | 14,526.17 | 13,602.74 | 13,498.40 | 55,394.89 | 53,910.00 | (1,484.89) | -2.8% |
| Employee Pension | 5,424.28 | 5,485.09 | 30,830.78 | 5,863.02 | 47,603.17 | 34,450.00 | (13,153.17) | -38.2% |
| Unemployment Insurance | 324.89 | 0.00 | 0.00 | 0.00 | 324.89 | 700.00 | 375.11 | 53.6% |
| Office Supplies | 2,459.26 | 1,488.19 | 6,193.32 | 2,340.98 | 12,481.75 | 13,500.00 | 1,018.25 | 7.5% |
| General Supplies | 7,308.13 | 3,831.03 | 6,313.38 | 8,016.10 | 25,468.64 | 20,500.00 | (4,968.64) | -24.2% |
| Lime | 43,946.16 | 49,437.68 | 58,068.89 | 45,440.67 | 196,893.40 | 168,000.00 | (28,893.40) | -17.2% |
| Chlorine | 3,180.00 | 5,565.00 | 4,770.00 | 3,975.00 | 17,490.00 | 25,000.00 | 7,510.00 | 30.0% |
| Nalco | 9,947.84 | 10,834.83 | 15,042.39 | 10,860.77 | 46,685.83 | 70,000.00 | 23,314.17 | 33.3% |
| Fluoride | 4,055.66 | 4,564.37 | 5,718.42 | 2,972.26 | 17,310.71 | 15,000.00 | (2,310.71) | -15.4% |
| CO2 | 4,420.87 | 7,585.13 | 4,664.89 | 4,971.87 | 21,642.76 | 18,000.00 | (3,642.76) | -20.2% |
| Electricity | 31,199.00 | 34,501.61 | 41,363.57 | 32,280.07 | 139,344.25 | 158,100.00 | 18,755.75 | 11.9% |
| Heating | 12,889.71 | 5,485.86 | 2,981.35 | 6,092.35 | 27,449.27 | 41,400.00 | 13,950.73 | 33.7% |
| Telephone | 836.30 | 785.39 | 968.39 | 774.62 | 3,364.70 | 2,850.00 | (514.70) | -18.1% |
| Lime Disposal Fees | 22,205.26 | 28,831.41 | 47,293.58 | 32,401.86 | 130,732.11 | 150,000.00 | 19,267.89 | 12.8% |

(Cont on next page)

CITY OF JAMESTOWN
WATER UTILITY FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | <u>Y - T - D</u> | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|-------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|----------------------------|---|
| Liability Insurance | 0.00 | 0.00 | 4,479.75 | 1,404.67 | 5,884.42 | 5,000.00 | (884.42) | -17.7% |
| Building Insurance | 0.00 | 10,161.56 | 0.00 | 0.00 | 10,161.56 | 8,000.00 | (2,161.56) | -27.0% |
| One - Call Fees | 17.37 | 118.73 | 196.30 | 164.67 | 497.07 | 400.00 | (97.07) | -24.3% |
| Maintenance Contracts | 867.60 | 555.60 | 2,900.27 | 504.00 | 4,827.47 | 6,500.00 | 1,672.53 | 25.7% |
| Computer Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100.0% |
| Lab Fees | 2,237.00 | 2,645.85 | 570.00 | 1,280.00 | 6,732.85 | 4,500.00 | (2,232.85) | -49.6% |
| Consulting Engineering Fees | 0.00 | 2,520.00 | 180.00 | 0.00 | 2,700.00 | 0.00 | (2,700.00) | 0.0% |
| Gas, Oil & Diesel Fuel | 3,199.82 | 4,753.93 | 2,120.26 | 3,772.12 | 13,846.13 | 16,000.00 | 2,153.87 | 13.5% |
| Vehicle & Equipment Repairs | 2,764.90 | 4,356.97 | 900.04 | 2,358.16 | 10,380.07 | 10,000.00 | (380.07) | -3.8% |
| Equipment Rental | 13,376.82 | 4,210.28 | 5,282.08 | 11,794.61 | 34,663.79 | 31,000.00 | (3,663.79) | -11.8% |
| Building & Main Repairs | 75,497.93 | 40,181.47 | 28,379.44 | 27,201.37 | 171,260.21 | 130,000.00 | (41,260.21) | -31.7% |
| Meters & Parts | 0.00 | 0.00 | 18,528.31 | 6,874.58 | 25,402.89 | 22,000.00 | (3,402.89) | -15.5% |
| Dues & Subscriptions | 125.00 | 70.00 | 323.00 | 20.00 | 538.00 | 400.00 | (138.00) | -34.5% |
| Schools & Conventions | 281.12 | 0.00 | 0.00 | 1,525.70 | 1,806.82 | 1,500.00 | (306.82) | -20.5% |
| Special Assessments | 11,068.40 | 0.00 | 0.00 | 0.00 | 11,068.40 | 11,070.00 | 1.60 | 0.0% |
| Refunds | 20.00 | 0.00 | 0.00 | 71.60 | 91.60 | 0.00 | (91.60) | 0.0% |
| Equipment Replacement | 3,297.34 | 0.00 | 0.00 | 0.00 | 3,297.34 | 3,630.00 | 332.66 | 9.2% |
| Depreciation | 3,412.50 | 3,412.50 | 3,412.50 | 3,412.50 | 13,650.00 | 13,650.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | <u>480,537.31</u> | <u>452,113.22</u> | <u>499,893.59</u> | <u>423,509.62</u> | <u>1,856,053.74</u> | <u>1,817,355.00</u> | <u>(38,698.74)</u> | <u>-2.1%</u> |
| Revenue Over (Under) Expenditures | 90,283.58 | 143,662.19 | 156,626.41 | 222,926.89 | 613,499.07 | 744,470.00 | 130,970.93 | 17.6% |
| Funds Required R & D Account | (57,082.09) | (59,577.54) | (65,652.00) | (64,643.65) | (246,955.28) | (256,182.50) | (9,227.22) | 3.6% |
| Funds Required SRF Account | (111,510.00) | (111,510.00) | (111,510.00) | (111,510.00) | (446,040.00) | (446,040.00) | 0.00 | 0.0% |
| Net Revenues | <u>(78,308.51)</u> | <u>(27,425.35)</u> | <u>(20,535.59)</u> | <u>46,773.24</u> | <u>(79,496.21)</u> | <u>42,247.50</u> | <u>121,743.71</u> | <u>-188.2%</u> |
| Equip. Rplc.& Project Disbursements | 0.00 | 0.00 | 4,118.85 | 0.00 | 4,118.85 | 0.00 | (4,118.85) | 0.0% |
| Transfers Out | 0.00 | 0.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 | 0.0% |

(Cont on next page)

CITY OF JAMESTOWN
WATER UTILITY FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | <u>Y - T - D</u> | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% <u>Collected / Remaining</u> |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|-------------------------|----------------------------|--|
| <u>Water Utility Debt Service</u> | | | | | | | | |
| Principal | 0.00 | 0.00 | 286,816.00 | 0.00 | 286,816.00 | 290,000.00 | 3,184.00 | 1.1% |
| Interest | 55,526.00 | 0.00 | 58,767.41 | 0.00 | 114,293.41 | 123,750.00 | 9,456.59 | 7.6% |
| Service Charge | 11,105.20 | 0.00 | 11,278.48 | 0.00 | 22,383.68 | 24,025.00 | 1,641.32 | 6.8% |
| Total Debt Service | <u>66,631.20</u> | <u>0.00</u> | <u>356,861.89</u> | <u>0.00</u> | <u>423,493.09</u> | <u>437,775.00</u> | <u>14,281.91</u> | <u>3.3%</u> |
| <u>Changes In Retained Earnings</u> | | | | | | | | |
| <u>Repl. & Depreciation Account</u> | | | | | | | | |
| Balance Beginning | 747,886.55 | 804,968.64 | 864,546.18 | 926,079.33 | 747,886.55 | 747,886.55 | | |
| Monthly Distributions | 57,082.09 | 59,577.54 | 65,652.00 | 64,643.65 | 246,955.28 | 256,182.50 | | |
| Project Disbursements | 0.00 | 0.00 | (4,118.85) | 0.00 | (4,118.85) | 0.00 | | |
| Balance Ending | 804,968.64 | 864,546.18 | 926,079.33 | 990,722.98 | 990,722.98 | 1,004,069.05 | | |
| <u>SRF Reserve</u> | | | | | | | | |
| Balance Beginning | 459,908.77 | 504,787.57 | 616,297.57 | 370,945.68 | 459,908.77 | 459,908.77 | | |
| Monthly Distributions | 111,510.00 | 111,510.00 | 111,510.00 | 111,510.00 | 446,040.00 | 446,040.00 | | |
| Debt Service Payments | (66,631.20) | 0.00 | (356,861.89) | 0.00 | (423,493.09) | (437,775.00) | | |
| Balance Ending | 504,787.57 | 616,297.57 | 370,945.68 | 482,455.68 | 482,455.68 | 468,173.77 | | |
| <u>Surplus Account</u> | | | | | | | | |
| Balance Beginning | 208,223.37 | 129,914.86 | 102,489.51 | 81,953.92 | 208,223.37 | 208,223.37 | | |
| Monthly Net Revenue | (78,308.51) | (27,425.35) | (20,535.59) | 46,773.24 | (79,496.21) | 42,247.50 | | |
| Transfers Out | 0.00 | 0.00 | 0.00 | (75,000.00) | (75,000.00) | (75,000.00) | | |
| Balance Ending | 129,914.86 | 102,489.51 | 81,953.92 | 53,727.16 | 53,727.16 | 175,470.87 | | |
| <u>Retained Earnings Ending</u> | | | | | | | | |
| Replacement & Depr. Account | 804,968.64 | 864,546.18 | 926,079.33 | 990,722.98 | 990,722.98 | 1,004,069.05 | | |
| SRF Reserve | 504,787.57 | 616,297.57 | 370,945.68 | 482,455.68 | 482,455.68 | 468,173.77 | | |
| Surplus Account | 129,914.86 | 102,489.51 | 81,953.92 | 53,727.16 | 53,727.16 | 175,470.87 | | |
| Fund Balance | <u>1,439,671.07</u> | <u>1,583,333.26</u> | <u>1,378,978.93</u> | <u>1,526,905.82</u> | <u>1,526,905.82</u> | <u>1,647,713.69</u> | | |

CITY OF JAMESTOWN
CHANGES IN RETAINED EARNINGS
WATER UTILITY FUND
2009

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|
| <u>Retained Earnings Beginning</u> | | | | | | | | | | | | | |
| Repl. & Depreciation Account | 747,887 | 767,431 | 786,753 | 804,969 | 826,111 | 844,450 | 864,546 | 884,250 | 902,765 | 926,080 | 947,937 | 973,945 | 747,887 |
| SRF Fund | 459,909 | 497,079 | 475,718 | 504,788 | 541,958 | 579,128 | 616,298 | 653,468 | 426,663 | 370,946 | 408,116 | 445,286 | 459,909 |
| Surplus Account | 208,223 | 207,400 | 181,654 | 129,915 | 145,699 | 122,488 | 102,490 | 78,429 | 39,610 | 81,954 | 108,395 | 146,299 | 208,223 |
| Total | 1,416,019 | 1,471,910 | 1,444,124 | 1,439,671 | 1,513,767 | 1,546,066 | 1,583,333 | 1,616,146 | 1,369,038 | 1,378,979 | 1,464,448 | 1,565,530 | 1,416,019 |
| <u>Operations</u> | | | | | | | | | | | | | |
| Water Revenues | 195,442 | 193,221 | 182,158 | 211,422 | 183,390 | 200,963 | 197,036 | 226,335 | 233,149 | 218,572 | 260,084 | 167,781 | 2,469,553 |
| Water Operating Expenditures | (139,551) | (162,476) | (178,511) | (137,326) | (151,092) | (163,696) | (164,224) | (205,349) | (130,321) | (133,103) | (159,002) | (131,405) | (1,856,054) |
| Revenue Over (Under) Exp. | 55,891 | 30,745 | 3,647 | 74,096 | 32,299 | 37,268 | 32,812 | 20,986 | 102,828 | 85,469 | 101,082 | 36,376 | 613,499 |
| Funds Required R & D Acct. | (19,544) | (19,322) | (18,216) | (21,142) | (18,339) | (20,096) | (19,704) | (22,634) | (23,315) | (21,857) | (26,008) | (16,778) | (246,955) |
| Funds Required SRF Acct. | (37,170) | (37,170) | (37,170) | (37,170) | (37,170) | (37,170) | (37,170) | (37,170) | (37,170) | (37,170) | (37,170) | (37,170) | (446,040) |
| Net Water Revenues | (823) | (25,747) | (51,739) | 15,784 | (23,210) | (19,998) | (24,062) | (38,818) | 42,343 | 26,442 | 37,904 | (17,572) | (79,496) |
| <u>Water Project Disbursements</u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,119) | 0 | 0 | 0 | 0 | (4,119) |
| <u>Transfer to General Fund</u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (75,000) | (75,000) |
| <u>Water Debt Service Payments</u> | | | | | | | | | | | | | |
| Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (201,816) | (85,000) | 0 | 0 | 0 | (286,816) |
| Interest | 0 | (48,776) | (6,750) | 0 | 0 | 0 | 0 | (52,017) | (6,750) | 0 | 0 | 0 | (114,293) |
| Service Charge | 0 | (9,755) | (1,350) | 0 | 0 | 0 | 0 | (10,141) | (1,138) | 0 | 0 | 0 | (22,384) |
| Total | 0 | (58,531) | (8,100) | 0 | 0 | 0 | 0 | (263,974) | (92,888) | 0 | 0 | 0 | (423,493) |
| <u>Changes In Retained Earnings</u> | | | | | | | | | | | | | |
| <u>Repl. & Depreciation Account</u> | | | | | | | | | | | | | |
| Balance Beginning | 747,887 | 767,431 | 786,753 | 804,969 | 826,111 | 844,450 | 864,546 | 884,250 | 902,765 | 926,080 | 947,937 | 973,945 | 747,887 |
| Monthly Distributions | 19,544 | 19,322 | 18,216 | 21,142 | 18,339 | 20,096 | 19,704 | 22,634 | 23,315 | 21,857 | 26,008 | 16,778 | 246,955 |
| Project Disbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,119) | 0 | 0 | 0 | 0 | (4,119) |
| Balance Ending | 767,431 | 786,753 | 804,969 | 826,111 | 844,450 | 864,546 | 884,250 | 902,765 | 926,080 | 947,937 | 973,945 | 990,723 | 990,723 |
| <u>SRF Account</u> | | | | | | | | | | | | | |
| Balance Beginning | 459,909 | 497,079 | 475,718 | 504,788 | 541,958 | 579,128 | 616,298 | 653,468 | 426,663 | 370,946 | 408,116 | 445,286 | 459,909 |
| Monthly Distributions | 37,170 | 37,170 | 37,170 | 37,170 | 37,170 | 37,170 | 37,170 | 37,170 | 37,170 | 37,170 | 37,170 | 37,170 | 446,040 |
| Debt Service Payments | 0 | (58,531) | (8,100) | 0 | 0 | 0 | 0 | (263,974) | (92,888) | 0 | 0 | 0 | (423,493) |
| Balance Ending | 497,079 | 475,718 | 504,788 | 541,958 | 579,128 | 616,298 | 653,468 | 426,663 | 370,946 | 408,116 | 445,286 | 482,456 | 482,456 |

(Continued on next page)

CITY OF JAMESTOWN
CHANGES IN RETAINED EARNINGS
WATER UTILITY FUND
2009

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <u>Surplus Account</u> | | | | | | | | | | | | | |
| Balance Beginning | 208,223 | 207,400 | 181,654 | 129,915 | 145,699 | 122,488 | 102,490 | 78,429 | 39,610 | 81,954 | 108,395 | 146,299 | 208,223 |
| Monthly Net Revenue | (823) | (25,747) | (51,739) | 15,784 | (23,210) | (19,998) | (24,062) | (38,818) | 42,343 | 26,442 | 37,904 | (17,572) | (79,496) |
| Transfer to General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (75,000) | (75,000) |
| | | | | | | | | | | | | | 0 |
| Balance Ending | 207,400 | 181,654 | 129,915 | 145,699 | 122,488 | 102,490 | 78,429 | 39,610 | 81,954 | 108,395 | 146,299 | 53,727 | 53,727 |
| <u>Retained Earnings Ending</u> | | | | | | | | | | | | | |
| Repl. & Depreciation Account | 767,431 | 786,753 | 804,969 | 826,111 | 844,450 | 864,546 | 884,250 | 902,765 | 926,080 | 947,937 | 973,945 | 990,723 | 990,723 |
| SRF Account | 497,079 | 475,718 | 504,788 | 541,958 | 579,128 | 616,298 | 653,468 | 426,663 | 370,946 | 408,116 | 445,286 | 482,456 | 482,456 |
| Surplus Account | 207,400 | 181,654 | 129,915 | 145,699 | 122,488 | 102,490 | 78,429 | 39,610 | 81,954 | 108,395 | 146,299 | 53,727 | 53,727 |
| Total | 1,471,910 | 1,444,124 | 1,439,671 | 1,513,767 | 1,546,066 | 1,583,333 | 1,616,146 | 1,369,038 | 1,378,979 | 1,464,448 | 1,565,530 | 1,526,906 | 1,526,906 |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 SEWER UTILITY
 2009

| | 2008 <u>BUDGET</u> | 2008 <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | 2008 <u>ACTUAL</u> |
|-------------------------------------|-----------------------|-----------------------|--|-----------------------|
| <u>RETAINED EARNINGS JANUARY 1</u> | | | | |
| Repl. & Depreciation Account | | 1,453,743.01 | | 1,422,298.46 |
| SRL, Series C & W | | 1,235,483.72 | | 1,207,534.67 |
| Surplus Account | | 927,368.96 | | 943,150.48 |
| TOTAL | | 3,616,595.69 | | 3,572,983.61 |
| <u>SEWER REVENUE</u> | | | | |
| Collections | 2,474,800.00 | 2,373,943.54 | (100,856.46) | 2,418,428.13 |
| Sewer Permits | 2,250.00 | 1,575.00 | (675.00) | 1,160.00 |
| RCC - Sales Tax | 280,000.00 | 279,996.00 | (4.00) | 279,996.00 |
| Equip Rental | 3,000.00 | 3,262.50 | 262.50 | 3,675.00 |
| Interest | 117,000.00 | 51,229.90 | (65,770.10) | 60,677.77 |
| Misc | 2,500.00 | 955.01 | (1,544.99) | 4,968.63 |
| TOTAL | 2,879,550.00 | 2,710,961.95 | (168,588.05) | 2,768,905.53 |
| <u>SEWER OPERATING EXPENDITURES</u> | | | | |
| Regular Employees | 406,805.00 | 423,539.88 | (16,734.88) | 345,493.23 |
| Hourly Employees | 10,000.00 | 9,874.44 | 125.56 | 13,552.97 |
| Health Insurance | 36,330.00 | 39,563.24 | (3,233.24) | 32,181.46 |
| Worker's Compensation | 4,050.00 | 3,205.40 | 844.60 | 4,048.01 |
| Social Security | 31,890.00 | 33,156.48 | (1,266.48) | 27,467.11 |
| Employee Pension | 20,750.00 | 27,029.85 | (6,279.85) | 15,913.57 |
| Unemployment Insurance | 410.00 | 202.33 | 207.67 | 621.37 |
| Office Supplies | 7,000.00 | 6,728.06 | 271.94 | 7,682.93 |
| General Supplies | 45,000.00 | 51,472.33 | (6,472.33) | 44,451.27 |
| Chlorine | 35,000.00 | 27,042.00 | 7,958.00 | 45,736.80 |
| Potassium Permanganate | 5,400.00 | 7,135.25 | (1,735.25) | 8,484.84 |
| Enzymes | 7,500.00 | 8,057.95 | (557.95) | 5,664.00 |
| Sulfur Dioxide | 2,800.00 | 3,210.00 | (410.00) | 3,300.00 |
| Caustic Soda | 0.00 | 0.00 | 0.00 | 0.00 |
| Electricity | 280,000.00 | 323,336.07 | (43,336.07) | 285,411.89 |
| Heating | 86,250.00 | 25,424.55 | 60,825.45 | 70,926.30 |
| Telephone | 4,000.00 | 3,929.79 | 70.21 | 3,980.56 |
| Water Utility | 3,000.00 | 961.60 | 2,038.40 | 845.15 |
| Liability Insurance | 8,000.00 | 9,432.89 | (1,432.89) | 7,324.61 |
| Building Insurance | 7,600.00 | 13,561.37 | (5,961.37) | 7,259.82 |
| On - Call Fees | 400.00 | 497.01 | (97.01) | 485.62 |
| Maintenance Contracts | 3,500.00 | 3,399.47 | 100.53 | 3,588.52 |
| Computer Service | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| Lab Fees | 12,000.00 | 8,049.44 | 3,950.56 | 10,698.55 |
| Consulting Engineering Fees | 0.00 | 8,197.40 | (8,197.40) | 687.50 |
| Gas, Oil & Diesel Fuel | 20,000.00 | 19,253.93 | 746.07 | 29,609.43 |
| Vehicle & Equipment Repairs | 18,000.00 | 34,990.65 | (16,990.65) | 22,585.76 |
| Equipment Rental | 25,000.00 | 12,389.06 | 12,610.94 | 18,455.12 |
| Building & Main Repairs | 150,000.00 | 176,734.78 | (26,734.78) | 209,115.88 |

(Continued on next page)

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 SEWER UTILITY
 2009

| | <u>2008</u> <u>BUDGET</u> | <u>2008</u> <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008</u> <u>ACTUAL</u> |
|---------------------------------------|------------------------------|------------------------------|--|------------------------------|
| Consulting Services | 0.00 | 3,038.50 | (3,038.50) | 0 |
| Dues & Subscriptions | 250.00 | 303.00 | (53.00) | 160.00 |
| Schools & Conventions | 2,000.00 | 932.44 | 1,067.56 | 1,119.95 |
| Special Assessments | 2,055.00 | 2,052.18 | 2.82 | 2,126.42 |
| Refunds | 50.00 | 0.00 | 50.00 | 0.00 |
| Equipment Replacement | 22,310.00 | 6,528.68 | 15,781.32 | 652.19 |
| Depreciation | 47,210.00 | 47,210.00 | 0.00 | 19,325.00 |
| New Equipment | 0.00 | 0.00 | 0.00 | 16,840.67 |
| Sludge Removal. | 0.00 | 0.00 | 0.00 | |
| TOTAL | <u>1,309,560.00</u> | <u>1,340,440.02</u> | <u>(30,880.02)</u> | <u>1,265,796.50</u> |
| REV. OVER (UNDER) OP. EXP. | 1,569,990.00 | 1,370,521.93 | (199,468.07) | 1,503,109.03 |
| Funds Required R & D Account | (287,955.00) | (271,096.20) | (16,858.80) | (276,890.55) |
| Funds Required SRF Account* | (1,242,000.00) | (1,212,060.00) | (29,940.00) | (1,242,000.00) |
| Net Sewer Revenues | <u>40,035.00</u> | <u>(112,634.27)</u> | <u>(246,266.87)</u> | <u>(15,781.52)</u> |
| <u>SEWER DEBT SERVICE</u> | | | | |
| Principal | 943,000.00 | 943,000.00 | 0.00 | 917,346.00 |
| Interest | 226,600.00 | 226,600.00 | 0.00 | 249,045.79 |
| Service Charge | 42,965.00 | 42,962.50 | 2.50 | 47,659.16 |
| TOTAL | <u>1,212,565.00</u> | <u>1,212,562.50</u> | <u>2.50</u> | <u>1,214,050.95</u> |
| <u>PROJECT EXPENDITURES</u> | | | | |
| Master Lift Station Project Close Out | | | | 18,304.91 |
| Cavendish Force Main Repair | | 63,478.93 | | 227,141.09 |
| Lift Station # 20 Pump Repairs | | 33,800.00 | | |
| Lift Station # 5 Pump Repairs | | 7,694.00 | | |
| Sewer Dept Street Repairs | | 3,978.76 | | |
| App Fee- Water Appropriation Permit | | 750.00 | | |
| | <u>47,875.00</u> | <u>109,701.69</u> | <u>(61,826.69)</u> | <u>245,446.00</u> |
| <u>TRANSFER TO GENERAL FUND</u> | <u>(50,000.00)</u> | <u>(50,000.00)</u> | <u>0.00</u> | <u>0.00</u> |

(Continued on next page)

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 SEWER UTILITY
 2009

| | <u>2008</u> <u>BUDGET</u> | <u>2008</u> <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008</u> <u>ACTUAL</u> |
|---|------------------------------|------------------------------|--|------------------------------|
| <u>CHANGES IN RETAINED EARNINGS</u> | | | | |
| <u>Repl. & Depreciation Account</u> | | | | |
| Balance 01-01 | 1,453,743.01 | 1,453,743.01 | | 1,422,298.46 |
| Annual Distribution | 287,955.00 | 271,096.20 | | 276,890.55 |
| Project Expenditures | (47,875.00) | (109,701.69) | | (245,446.00) |
| | <hr/> | <hr/> | | <hr/> |
| Balance 12-31 | 1,693,823.01 | 1,615,137.52 | | 1,453,743.01 |
| <u>SRL, Series C & W</u> | | | | |
| Balance 1-1 | 1,235,483.72 | 1,235,483.72 | | 1,207,534.67 |
| Bond & Interest Payments | (1,212,565.00) | (1,212,562.50) | | (1,214,050.95) |
| Funds Required SRF Account * | 1,242,000.00 | 1,212,060.00 | | 1,242,000.00 |
| | <hr/> | <hr/> | | <hr/> |
| Balance 12-31 | 1,264,918.72 | 1,234,981.22 | | 1,235,483.72 |
| <u>SURPLUS ACCOUNT</u> | | | | |
| Balance 01-01 | 927,368.96 | 927,368.96 | | 943,150.48 |
| Net Revenue/(Loss) | 40,035.00 | (112,634.27) | | (15,781.52) |
| Transfer to General Fund | (50,000.00) | (50,000.00) | | 0.00 |
| | <hr/> | <hr/> | | <hr/> |
| Balance 12-31 | 917,403.96 | 764,734.69 | | 927,368.96 |
| <u>RETAINED EARNINGS DECEMBER 31</u> | | | | |
| Repl & Depreciation Account | 1,693,823.01 | 1,615,137.52 | | 1,453,743.01 |
| SRL, Series C & W | 1,264,918.72 | 1,234,981.22 | | 1,235,483.72 |
| Surplus Account | 917,403.96 | 764,734.69 | | 927,368.96 |
| | <hr/> | <hr/> | | <hr/> |
| TOTAL | 3,876,145.69 | 3,614,853.43 | | 3,616,595.69 |

* Amount Required To Cover 2010 Debt Service

CITY OF JAMESTOWN
SEWER UTILITY FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | <u>Y - T - D</u> | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|-------------------------|----------------------------|---|
| <u>Retained Earnings Beginning</u> | | | | | | | | |
| Replacement & Depr. Account | 1,453,743.01 | 1,518,053.21 | 1,480,080.86 | 1,552,856.50 | 1,453,743.01 | 1,453,743.01 | | |
| SRF Reserve | 1,235,483.72 | 1,402,538.72 | 1,705,553.72 | 931,966.22 | 1,235,483.72 | 1,235,483.72 | | |
| Surplus Account | 927,368.96 | 912,488.90 | 830,826.09 | 828,426.54 | 927,368.96 | 927,368.96 | | |
| Fund Balance Beginning | <u>3,616,595.69</u> | <u>3,833,080.83</u> | <u>4,016,460.67</u> | <u>3,313,249.26</u> | <u>3,616,595.69</u> | <u>3,616,595.69</u> | | |
| <u>Sewer Operation Revenue</u> | | | | | | | | |
| Collections | 584,480.76 | 601,414.38 | 647,060.44 | 540,987.96 | 2,373,943.54 | 2,474,800.00 | 100,856.46 | 95.9% |
| Sewer Permits | 360.00 | 45.00 | 540.00 | 630.00 | 1,575.00 | 2,250.00 | 675.00 | 70.0% |
| RCC - Sales Tax | 69,999.00 | 69,999.00 | 69,999.00 | 69,999.00 | 279,996.00 | 280,000.00 | 4.00 | 100.0% |
| Equipment Rental & Personnel | 150.00 | 675.00 | 225.00 | 2,212.50 | 3,262.50 | 3,000.00 | (262.50) | 108.8% |
| Interest Earned | 12,593.72 | 19,754.36 | 9,901.11 | 8,980.71 | 51,229.90 | 117,000.00 | 65,770.10 | 43.8% |
| Miscellaneous | 51.39 | 872.77 | 30.85 | 0.00 | 955.01 | 2,500.00 | 1,544.99 | 38.2% |
| Total Revenue | <u>667,634.87</u> | <u>692,760.51</u> | <u>727,756.40</u> | <u>622,810.17</u> | <u>2,710,961.95</u> | <u>2,879,550.00</u> | <u>168,588.05</u> | <u>94.1%</u> |
| <u>Sewer Operation Expense</u> | | | | | | | | |
| Regular Employees | 102,250.14 | 110,144.25 | 103,727.41 | 107,418.08 | 423,539.88 | 406,805.00 | (16,734.88) | -4.1% |
| Hourly Employees | 0.00 | 1,142.40 | 3,000.51 | 5,731.53 | 9,874.44 | 10,000.00 | 125.56 | 1.3% |
| Health Insurance | 9,661.51 | 9,794.66 | 10,018.86 | 10,088.21 | 39,563.24 | 36,330.00 | (3,233.24) | -8.9% |
| Worker's Compensation | 3,205.40 | 0.00 | 0.00 | 0.00 | 3,205.40 | 4,050.00 | 844.60 | 20.9% |
| Social Security | 7,822.19 | 8,513.46 | 8,164.79 | 8,656.04 | 33,156.48 | 31,890.00 | (1,266.48) | -4.0% |
| Employee Pension | 3,204.54 | 3,218.06 | 17,107.92 | 3,499.33 | 27,029.85 | 20,750.00 | (6,279.85) | -30.3% |
| Unemployment Insurance | 202.33 | 0.00 | 0.00 | 0.00 | 202.33 | 410.00 | 207.67 | 50.7% |
| Office Supplies | 1,342.18 | 1,560.38 | 2,338.95 | 1,486.55 | 6,728.06 | 7,000.00 | 271.94 | 3.9% |
| General Supplies | 10,137.77 | 20,601.80 | 11,453.81 | 9,278.95 | 51,472.33 | 45,000.00 | (6,472.33) | -14.4% |
| Chlorine | 7,167.00 | 6,360.00 | 8,745.00 | 4,770.00 | 27,042.00 | 35,000.00 | 7,958.00 | 22.7% |
| Potassium Permanganate | 7,135.25 | 0.00 | 0.00 | 0.00 | 7,135.25 | 5,400.00 | (1,735.25) | -32.1% |
| Enzymes | 1,956.49 | 1,865.50 | 1,870.00 | 2,365.96 | 8,057.95 | 7,500.00 | (557.95) | -7.4% |
| Sulfur Dioxide | 1,070.00 | 1,070.00 | 1,070.00 | 0.00 | 3,210.00 | 2,800.00 | (410.00) | -14.6% |
| Electricity | 71,360.21 | 96,318.17 | 85,693.62 | 69,964.07 | 323,336.07 | 280,000.00 | (43,336.07) | -15.5% |
| Heating | 19,401.53 | 2,253.79 | 574.51 | 3,194.72 | 25,424.55 | 86,250.00 | 60,825.45 | 70.5% |
| Telephone | 860.49 | 1,081.73 | 1,051.51 | 936.06 | 3,929.79 | 4,000.00 | 70.21 | 1.8% |
| Water Utility | 201.36 | 284.66 | 260.82 | 214.76 | 961.60 | 3,000.00 | 2,038.40 | 67.9% |
| Liability Insurance | 0.00 | 0.00 | 8,028.23 | 1,404.66 | 9,432.89 | 8,000.00 | (1,432.89) | -17.9% |
| Building Insurance | 0.00 | 13,561.37 | 0.00 | 0.00 | 13,561.37 | 7,600.00 | (5,961.37) | -78.4% |

(Cont on next page)

CITY OF JAMESTOWN
SEWER UTILITY FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | <u>Y - T - D</u> | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|-------------------------|----------------------------|---|
| One - Call Fees | 17.34 | 118.72 | 196.29 | 164.66 | 497.01 | 400.00 | (97.01) | -24.3% |
| Maintenance Contracts | 351.60 | 1,104.60 | 1,593.27 | 350.00 | 3,399.47 | 3,500.00 | 100.53 | 2.9% |
| Computer Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100.0% |
| Lab Fees | 756.96 | 447.79 | 3,402.88 | 3,441.81 | 8,049.44 | 12,000.00 | 3,950.56 | 32.9% |
| Consulting Engineering Fees | 1,933.50 | 3,371.80 | 2,892.10 | 0.00 | 8,197.40 | 0.00 | (8,197.40) | 0.0% |
| Gas, Oil & Diesel Fuel | 1,512.24 | 4,349.91 | 3,482.43 | 9,909.35 | 19,253.93 | 20,000.00 | 746.07 | 3.7% |
| Vehicle & Equipment Repairs | 1,530.71 | 10,811.62 | 7,322.29 | 15,326.03 | 34,990.65 | 18,000.00 | (16,990.65) | -94.4% |
| Equipment Rental | 6,020.00 | 1,961.56 | 4,102.50 | 305.00 | 12,389.06 | 25,000.00 | 12,610.94 | 50.4% |
| Building & Main Repairs | 34,603.64 | 38,381.04 | 53,884.81 | 49,865.29 | 176,734.78 | 150,000.00 | (26,734.78) | -17.8% |
| Consulting Services | 1,179.00 | 1,859.50 | 0.00 | 0.00 | 3,038.50 | 0.00 | (3,038.50) | 0.0% |
| Dues & Subscriptions | 10.00 | 153.00 | 0.00 | 140.00 | 303.00 | 250.00 | (53.00) | -21.2% |
| Schools & Conventions | 40.00 | 0.00 | 0.00 | 892.44 | 932.44 | 2,000.00 | 1,067.56 | 53.4% |
| Special Assessments | 2,052.18 | 0.00 | 0.00 | 0.00 | 2,052.18 | 2,055.00 | 2.82 | 0.1% |
| Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 | 100.0% |
| Equipment Replacement | 3,948.38 | 0.00 | 2,580.30 | 0.00 | 6,528.68 | 22,310.00 | 15,781.32 | 70.7% |
| Depreciation | 11,802.50 | 11,802.50 | 11,802.50 | 11,802.50 | 47,210.00 | 47,210.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total Expense | <u>312,736.44</u> | <u>352,132.27</u> | <u>354,365.31</u> | <u>321,206.00</u> | <u>1,340,440.02</u> | <u>1,309,560.00</u> | <u>(30,880.02)</u> | <u>-2.4%</u> |
| Revenue Over (Under) Expenditures | 354,898.43 | 340,628.24 | 373,391.09 | 301,604.17 | 1,370,521.93 | 1,569,990.00 | 199,468.07 | 12.7% |
| Funds Required R & D Account | (66,763.49) | (69,276.05) | (72,775.64) | (62,281.02) | (271,096.20) | (287,955.00) | (16,858.81) | 5.9% |
| Funds Required SRF Account | (303,015.00) | (303,015.00) | (303,015.00) | (303,015.00) | (1,212,060.00) | (1,242,000.00) | (29,940.00) | 2.4% |
| Net Revenues | <u>(14,880.06)</u> | <u>(31,662.81)</u> | <u>(2,399.55)</u> | <u>(63,691.85)</u> | <u>(112,634.27)</u> | <u>40,035.00</u> | <u>152,669.27</u> | <u>-281.3%</u> |
| Sewer Project Disbursements | 2,453.29 | 107,248.40 | 0.00 | 0.00 | 109,701.69 | 47,875.00 | (61,826.69) | -100.0% |
| Transfers Out | 0.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | -100.0% |
| <u>Sewer Utility Debt Service</u> | | | | | | | | |
| Principal | 0.00 | 0.00 | 943,000.00 | 0.00 | 943,000.00 | 943,000.00 | 0.00 | 0.0% |
| Interest | 113,300.00 | 0.00 | 113,300.00 | 0.00 | 226,600.00 | 226,600.00 | 0.00 | 0.0% |
| Service Charge | 22,660.00 | 0.00 | 20,302.50 | 0.00 | 42,962.50 | 42,965.00 | 2.50 | 0.0% |
| Total Debt Service | <u>135,960.00</u> | <u>0.00</u> | <u>1,076,602.50</u> | <u>0.00</u> | <u>1,212,562.50</u> | <u>1,212,565.00</u> | <u>2.50</u> | <u>0.0%</u> |

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CITY OF JAMESTOWN
SEWER UTILITY FUND
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | <u>Y - T - D</u> | <u>Annual Budget</u> | <u>Budget Remaining</u> | 0.0% <u>Collected / Remaining</u> |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|-----------------------------|--|
| <u>Changes In Retained Earnings</u> | | | | | | | | |
| <u>Repl. & Depreciation Account</u> | | | | | | | | |
| Balance Beginning | 1,453,743.01 | 1,518,053.21 | 1,480,080.86 | 1,552,856.50 | 1,453,743.01 | 1,453,743.01 | | |
| Monthly Distributions | 66,763.49 | 69,276.05 | 72,775.64 | 62,281.02 | 271,096.20 | 287,955.00 | | |
| Project Disbursements | (2,453.29) | (107,248.40) | 0.00 | 0.00 | (109,701.69) | (47,875.00) | | |
| Balance Ending | <u>1,518,053.21</u> | <u>1,480,080.86</u> | <u>1,552,856.50</u> | <u>1,615,137.52</u> | <u>1,615,137.52</u> | <u>1,693,823.01</u> | | |
| <u>SRF Reserve</u> | | | | | | | | |
| Balance Beginning | 1,235,483.72 | 1,402,538.72 | 1,705,553.72 | 931,966.22 | 1,235,483.72 | 1,235,483.72 | | |
| Monthly Distributions | 303,015.00 | 303,015.00 | 303,015.00 | 303,015.00 | 1,212,060.00 | 1,242,000.00 | | |
| Debt Service Payments | (135,960.00) | 0.00 | (1,076,602.50) | 0.00 | (1,212,562.50) | (1,212,565.00) | | |
| Balance Ending | <u>1,402,538.72</u> | <u>1,705,553.72</u> | <u>931,966.22</u> | <u>1,234,981.22</u> | <u>1,234,981.22</u> | <u>1,264,918.72</u> | | |
| <u>Surplus Account</u> | | | | | | | | |
| Balance Beginning | 927,368.96 | 912,488.90 | 830,826.09 | 828,426.54 | 927,368.96 | 927,368.96 | | |
| Monthly Net Revenue | (14,880.06) | (31,662.81) | (2,399.55) | (63,691.85) | (112,634.27) | 40,035.00 | | |
| Transfers Out | 0.00 | (50,000.00) | 0.00 | 0.00 | (50,000.00) | (50,000.00) | | |
| Balance Ending | <u>912,488.90</u> | <u>830,826.09</u> | <u>828,426.54</u> | <u>764,734.70</u> | <u>764,734.70</u> | <u>917,403.96</u> | | |
| <u>Retained Earnings Ending</u> | | | | | | | | |
| Replacement & Depr. Account | 1,518,053.21 | 1,480,080.86 | 1,552,856.50 | 1,615,137.52 | 1,615,137.52 | 1,693,823.01 | | |
| SRF Reserve | 1,402,538.72 | 1,705,553.72 | 931,966.22 | 1,234,981.22 | 1,234,981.22 | 1,264,918.72 | | |
| Surplus Account | 912,488.90 | 830,826.09 | 828,426.54 | 764,734.70 | 764,734.70 | 917,403.96 | | |
| Fund Balance | <u><u>3,833,080.83</u></u> | <u><u>4,016,460.67</u></u> | <u><u>3,313,249.26</u></u> | <u><u>3,614,853.43</u></u> | <u><u>3,614,853.43</u></u> | <u><u>3,876,145.69</u></u> | | |

CITY OF JAMESTOWN
CHANGES IN RETAINED EARNINGS
SEWER UTILITY FUND
2009

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-------------|
| <u>Retained Earnings Beginning</u> | | | | | | | | | | | | | |
| Repl. & Depreciation Account | 1,453,743 | 1,475,283 | 1,497,995 | 1,518,054 | 1,541,873 | 1,562,829 | 1,537,795 | 1,561,919 | 1,566,344 | 1,552,856 | 1,577,620 | 1,602,030 | 1,453,743 |
| SRF Account | 1,235,484 | 1,336,489 | 1,301,534 | 1,402,539 | 1,503,544 | 1,604,549 | 1,705,554 | 1,806,559 | 830,961 | 931,966 | 1,032,971 | 1,133,976 | 1,235,484 |
| Surplus Account | 927,369 | 933,012 | 921,503 | 912,488 | 928,019 | 884,974 | 880,826 | 854,656 | 841,483 | 878,427 | 857,817 | 884,893 | 927,369 |
| Total | 3,616,596 | 3,744,784 | 3,721,031 | 3,833,081 | 3,973,436 | 4,052,352 | 4,124,174 | 4,223,134 | 3,238,789 | 3,363,249 | 3,468,409 | 3,620,900 | 3,616,596 |
| <u>Operations</u> | | | | | | | | | | | | | |
| Sewer Revenues | 234,011 | 225,537 | 208,087 | 238,193 | 209,560 | 245,008 | 241,244 | 238,664 | 247,848 | 247,637 | 244,102 | 131,071 | 2,710,962 |
| Sewer Operating Expenditures | (103,962) | (113,487) | (95,288) | (97,838) | (130,644) | (123,650) | (142,285) | (126,965) | (85,115) | (142,477) | (91,611) | (87,118) | (1,340,440) |
| Revenue Over (Under) Exp. | 130,049 | 112,050 | 112,800 | 140,355 | 78,916 | 121,357 | 98,959 | 111,698 | 162,733 | 105,159 | 152,491 | 43,954 | 1,370,522 |
| Funds Required R & D Acct. | (23,401) | (22,554) | (20,809) | (23,819) | (20,956) | (24,501) | (24,124) | (23,866) | (24,785) | (24,764) | (24,410) | (13,107) | (271,096) |
| Funds Required SRF Account* | (101,005) | (101,005) | (101,005) | (101,005) | (101,005) | (101,005) | (101,005) | (101,005) | (101,005) | (101,005) | (101,005) | (101,005) | (1,212,060) |
| Net Sewer Revenues | 5,643 | (11,509) | (9,014) | 15,531 | (43,045) | (4,149) | (26,170) | (13,173) | 36,943 | (20,610) | 27,076 | (70,158) | (112,634) |
| <u>Sewer Project Disbursements</u> | | | | | | | | | | | | | |
| | (1,861) | 157 | (750) | 0 | 0 | (49,535) | 0 | (19,441) | (38,273) | 0 | 0 | 0 | (109,702) |
| <u>Transfer to General Fund</u> | | | | | | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (50,000) | (50,000) |
| <u>Sewer Debt Service Payments</u> | | | | | | | | | | | | | |
| Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (943,000) | 0 | 0 | 0 | 0 | (943,000) |
| Interest | 0 | (113,300) | 0 | 0 | 0 | 0 | 0 | (113,300) | 0 | 0 | 0 | 0 | (226,600) |
| Service Charge | 0 | (22,660) | 0 | 0 | 0 | 0 | 0 | (20,303) | 0 | 0 | 0 | 0 | (42,963) |
| Total | 0 | (135,960) | 0 | 0 | 0 | 0 | 0 | (1,076,603) | 0 | 0 | 0 | 0 | (1,212,563) |
| <u>Changes In Retained Earnings</u> | | | | | | | | | | | | | |
| <u>Repl. & Depreciation Account</u> | | | | | | | | | | | | | |
| Balance Beginning | 1,453,743 | 1,475,283 | 1,497,995 | 1,518,054 | 1,541,873 | 1,562,829 | 1,537,795 | 1,561,919 | 1,566,344 | 1,552,856 | 1,577,620 | 1,602,030 | 1,453,743 |
| Monthly Distributions | 23,401 | 22,554 | 20,809 | 23,819 | 20,956 | 24,501 | 24,124 | 23,866 | 24,785 | 24,764 | 24,410 | 13,107 | 271,096 |
| Project Disbursements | (1,861) | 157 | (750) | 0 | 0 | (49,535) | 0 | (19,441) | (38,273) | 0 | 0 | 0 | (109,702) |
| Balance Ending | 1,475,283 | 1,497,995 | 1,518,054 | 1,541,873 | 1,562,829 | 1,537,795 | 1,561,919 | 1,566,344 | 1,552,856 | 1,577,620 | 1,602,030 | 1,615,137 | 1,615,137 |
| <u>SRF Account</u> | | | | | | | | | | | | | |
| Balance Beginning | 1,235,484 | 1,336,489 | 1,301,534 | 1,402,539 | 1,503,544 | 1,604,549 | 1,705,554 | 1,806,559 | 830,961 | 931,966 | 1,032,971 | 1,133,976 | 1,235,484 |
| Monthly Distributions | 101,005 | 101,005 | 101,005 | 101,005 | 101,005 | 101,005 | 101,005 | 101,005 | 101,005 | 101,005 | 101,005 | 101,005 | 1,212,060 |
| Debt Service Payments | 0 | (135,960) | 0 | 0 | 0 | 0 | 0 | (1,076,603) | 0 | 0 | 0 | 0 | (1,212,563) |
| Balance Ending | 1,336,489 | 1,301,534 | 1,402,539 | 1,503,544 | 1,604,549 | 1,705,554 | 1,806,559 | 830,961 | 931,966 | 1,032,971 | 1,133,976 | 1,234,981 | 1,234,981 |

(Continued on next page)

CITY OF JAMESTOWN
CHANGES IN RETAINED EARNINGS
SEWER UTILITY FUND
2009

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <u>Surplus Account</u> | | | | | | | | | | | | | |
| Balance Beginning | 927,369 | 933,012 | 921,503 | 912,488 | 928,019 | 884,974 | 880,826 | 854,656 | 841,483 | 878,427 | 857,817 | 884,893 | 927,369 |
| Monthly Net Revenue | 5,643 | (11,509) | (9,014) | 15,531 | (43,045) | (4,149) | (26,170) | (13,173) | 36,943 | (20,610) | 27,076 | (70,158) | (112,634) |
| Transfer to General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (50,000) | (50,000) |
| Balance Ending | 933,012 | 921,503 | 912,488 | 928,019 | 884,974 | 880,826 | 854,656 | 841,483 | 878,427 | 857,817 | 884,893 | 764,735 | 764,735 |
| <u>Retained Earnings Ending</u> | | | | | | | | | | | | | |
| Repl. & Depreciation Account | 1,475,283 | 1,497,995 | 1,518,054 | 1,541,873 | 1,562,829 | 1,537,795 | 1,561,919 | 1,566,344 | 1,552,856 | 1,577,620 | 1,602,030 | 1,615,137 | 1,615,137 |
| SRF Account | 1,336,489 | 1,301,534 | 1,402,539 | 1,503,544 | 1,604,549 | 1,705,554 | 1,806,559 | 830,961 | 931,966 | 1,032,971 | 1,133,976 | 1,234,981 | 1,234,981 |
| Surplus Account | 933,012 | 921,503 | 912,488 | 928,019 | 884,974 | 880,826 | 854,656 | 841,483 | 878,427 | 857,817 | 884,893 | 764,735 | 764,735 |
| Total | 3,744,784 | 3,721,031 | 3,833,081 | 3,973,436 | 4,052,352 | 4,124,174 | 4,223,134 | 3,238,789 | 3,363,249 | 3,468,409 | 3,620,900 | 3,614,853 | 3,614,853 |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 SANITATION FUND
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008 ACTUAL</u> |
|--------------------------------|------------------------|------------------------|--|------------------------|
| Fund Balance January 1, | | 44,018.26 | | 230,869.64 |
| <u>REVENUE</u> | | | | |
| Collections | 1,226,400.00 | 1,231,585.59 | 5,185.59 | 1,167,531.14 |
| Interest Earned | 1,000.00 | 2,311.33 | 1,311.33 | 8,345.69 |
| Miscellaneous | 1,500.00 | 546.38 | (953.62) | 1,439.29 |
| TOTAL | 1,228,900.00 | 1,234,443.30 | 5,543.30 | 1,177,316.12 |
| <u>EXPENDITURES</u> | | | | |
| Regular Employees | 298,160.00 | 324,697.77 | (26,537.77) | 290,979.71 |
| Hourly Employees | 9,000.00 | 2,902.20 | 6,097.80 | 8,008.00 |
| Health Insurance | 43,530.00 | 46,318.92 | (2,788.92) | 40,487.39 |
| Worker's Compensation | 7,800.00 | 8,659.60 | (859.60) | 5,317.70 |
| Social Security | 23,500.00 | 25,061.56 | (1,561.56) | 22,870.98 |
| Employee Pension | 15,210.00 | 27,515.91 | (12,305.91) | 14,587.48 |
| Unemployment Insurance | 300.00 | 147.51 | 152.49 | 503.91 |
| Office Supplies | 7,500.00 | 6,748.58 | 751.42 | 6,917.40 |
| General Supplies | 1,600.00 | 612.92 | 987.08 | 793.47 |
| Garbage Containers | 15,000.00 | 10,668.86 | 4,331.14 | 16,446.55 |
| Residential Landfill Fees | 330,000.00 | 351,378.30 | (21,378.30) | 325,936.03 |
| Liability Insurance | 4,500.00 | 4,590.99 | (90.99) | 3,955.93 |
| Maintenance Contracts | 1,300.00 | 1,396.46 | (96.46) | 1,608.51 |
| Computer Service | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| Gas, Oil & Diesel Fuel | 60,000.00 | 51,263.67 | 8,736.33 | 55,209.10 |
| Vehicle & Equipment Repairs | 15,000.00 | 44,588.10 | (29,588.10) | 22,144.66 |
| Equipment Rental | 2,500.00 | 0.00 | 2,500.00 | 2,334.00 |
| Schools & Conventions | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunds | 150.00 | 3.75 | 146.25 | 3.50 |
| Equipment Replacement | 2,640.00 | 2,320.78 | 319.22 | 652.18 |
| Depreciation | 35,470.00 | 35,470.00 | 0.00 | 35,470.00 |
| New Equipment | 0.00 | 0.00 | 0.00 | 109,941.00 |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 878,160.00 | 944,345.88 | (66,185.88) | 964,167.50 |
| Net Sanitation Revenue | 350,740.00 | 290,097.42 | (60,642.58) | 213,148.62 |
| <u>New Equipment</u> | | | | |
| Rearload & Roll Off Containers | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfer to General Fund | (40,000.00) | (40,000.00) | 0.00 | 0.00 |
| Transfer to Solid Waste | (250,000.00) | (250,000.00) | 0.00 | (400,000.00) |
| Fund Balance December 31 | 104,758.26 | 44,115.68 | (60,642.58) | 44,018.26 |

CITY OF JAMESTOWN
SANITATION
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|-------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|-------------------------|----------------------------|---|
| Fund Balance Beginning | 44,018.26 | 125,976.66 | 209,987.99 | 269,014.31 | 44,018.26 | 44,018.26 | | |
| <u>Sanitation Operation Revenue</u> | | | | | | | | |
| Collections - Garbage | 302,615.54 | 309,529.69 | 305,667.57 | 313,772.79 | 1,231,585.59 | 1,226,400.00 | (5,185.59) | 100.4% |
| Interest Earned | 587.39 | 1,340.37 | 0.00 | 383.57 | 2,311.33 | 1,000.00 | (1,311.33) | 231.1% |
| Miscellaneous | 25.90 | 520.48 | 0.00 | 0.00 | 546.38 | 1,500.00 | 953.62 | 36.4% |
| Total Revenue | <u>303,228.83</u> | <u>311,390.54</u> | <u>305,667.57</u> | <u>314,156.36</u> | <u>1,234,443.30</u> | <u>1,228,900.00</u> | <u>(5,543.30)</u> | <u>100.5%</u> |
| <u>Sanitation Operation Expense</u> | | | | | | | | |
| Regular Employees | 81,837.54 | 82,147.76 | 80,292.96 | 80,419.51 | 324,697.77 | 298,160.00 | (26,537.77) | -8.9% |
| Hourly Employees | 0.00 | 0.00 | 684.60 | 2,217.60 | 2,902.20 | 9,000.00 | 6,097.80 | 67.8% |
| Health Insurance | 11,330.83 | 11,430.83 | 11,727.07 | 11,830.19 | 46,318.92 | 43,530.00 | (2,788.92) | -6.4% |
| Worker's Compensation | 8,659.60 | 0.00 | 0.00 | 0.00 | 8,659.60 | 7,800.00 | (859.60) | -11.0% |
| Social Security | 6,260.64 | 6,284.35 | 6,194.80 | 6,321.77 | 25,061.56 | 23,500.00 | (1,561.56) | -6.6% |
| Employee Pension | 4,059.90 | 4,069.60 | 15,166.95 | 4,219.46 | 27,515.91 | 15,210.00 | (12,305.91) | -80.9% |
| Unemployment Insurance | 147.51 | 0.00 | 0.00 | 0.00 | 147.51 | 300.00 | 152.49 | 50.8% |
| Office Supplies | 1,432.51 | 1,815.78 | 2,077.92 | 1,422.37 | 6,748.58 | 7,500.00 | 751.42 | 10.0% |
| General Supplies | 271.32 | 0.00 | 104.63 | 236.97 | 612.92 | 1,600.00 | 987.08 | 61.7% |
| Garbage Containers | 0.00 | 4,938.92 | 543.84 | 5,186.10 | 10,668.86 | 15,000.00 | 4,331.14 | 28.9% |
| Landfill Fees | 74,355.50 | 89,008.43 | 92,882.30 | 95,132.07 | 351,378.30 | 330,000.00 | (21,378.30) | -6.5% |
| Liability Insurance | 0.00 | 0.00 | 4,590.99 | 0.00 | 4,590.99 | 4,500.00 | (90.99) | -2.0% |
| Maintenance Contracts | 51.60 | 51.60 | 1,293.26 | 0.00 | 1,396.46 | 1,300.00 | (96.46) | 0.0% |
| Computer Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100.0% |
| Gas, Oil & Diesel Fuel | 11,739.99 | 11,930.25 | 7,876.58 | 19,716.85 | 51,263.67 | 60,000.00 | 8,736.33 | 14.6% |
| Vehicle & Equipment Repairs | 9,935.21 | 6,834.19 | 14,337.85 | 13,480.85 | 44,588.10 | 15,000.00 | (29,588.10) | -197.3% |
| Equipment Rental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 100.0% |
| Refunds | 0.00 | 0.00 | 0.00 | 3.75 | 3.75 | 150.00 | 146.25 | 97.5% |
| Equipment Replacement | 2,320.78 | 0.00 | 0.00 | 0.00 | 2,320.78 | 2,640.00 | 319.22 | 0.0% |
| Depreciation | 8,867.50 | 8,867.50 | 8,867.50 | 8,867.50 | 35,470.00 | 35,470.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | <u>221,270.43</u> | <u>227,379.21</u> | <u>246,641.25</u> | <u>249,054.99</u> | <u>944,345.88</u> | <u>878,160.00</u> | <u>(66,185.88)</u> | <u>-7.5%</u> |
| Net Income | <u>81,958.40</u> | <u>84,011.33</u> | <u>59,026.32</u> | <u>65,101.37</u> | <u>290,097.42</u> | <u>350,740.00</u> | <u>60,642.58</u> | <u>17.3%</u> |

(Cont on next page)

CITY OF JAMESTOWN
SANITATION
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | <u>Y - T - D</u> | <u>Annual Budget</u> | <u>Budget Remaining</u> | 0.0% <u>Collected / Remaining</u> |
|----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|--------------------------|-----------------------------|--|
| <u>Transfer Out</u> | | | | | | | | |
| To Solid Waste Const. Res. | 0.00 | 0.00 | 0.00 | (250,000.00) | (250,000.00) | (250,000.00) | 0.00 | |
| To Surplus Account | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| To General Fund | 0.00 | 0.00 | 0.00 | (40,000.00) | (40,000.00) | (40,000.00) | 0.00 | |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>(290,000.00)</u> | <u>(290,000.00)</u> | <u>(290,000.00)</u> | <u>0.00</u> | |
| | | | | | | | | |
| Fund Balance | <u>125,976.66</u> | <u>209,987.99</u> | <u>269,014.31</u> | <u>44,115.68</u> | <u>44,115.68</u> | <u>104,758.26</u> | | |

CITY OF JAMESTOWN
CHANGES IN RETAINED EARNINGS
SANITATION OPERATION
2009

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|----------|-----------|-----------|
| <u>Retained Earnings Beginning</u> | | | | | | | | | | | | | |
| Surplus Account | 44,018 | 62,488 | 87,143 | 125,977 | 159,113 | 182,269 | 209,988 | 232,059 | 245,481 | 269,014 | 284,789 | 304,549 | 44,018 |
| <u>Operations</u> | | | | | | | | | | | | | |
| Sanitation Revenues | 98,771 | 100,211 | 104,248 | 104,121 | 97,334 | 109,936 | 101,315 | 101,147 | 103,205 | 101,310 | 102,915 | 109,931 | 1,234,443 |
| Sanitation Op. Expenditures | (80,301) | (75,556) | (65,414) | (70,984) | (74,178) | (82,217) | (79,244) | (87,726) | (79,672) | (85,536) | (83,155) | (80,364) | (944,346) |
| Revenue Over (Under) Exp. | 18,470 | 24,655 | 38,833 | 33,137 | 23,156 | 27,719 | 22,071 | 13,421 | 23,534 | 15,774 | 19,760 | 29,567 | 290,097 |
| Net Sanitation Revenues | 18,470 | 24,655 | 38,833 | 33,137 | 23,156 | 27,719 | 22,071 | 13,421 | 23,534 | 15,774 | 19,760 | 29,567 | 290,097 |
| <u>Sanitation Project Disbursements</u> | | | | | | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Transfer to General Fund</u> | | | | | | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (40,000) | (40,000) |
| <u>Transfer to Solid Waste Disposal</u> | | | | | | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (250,000) | (250,000) |
| <u>Changes In Retained Earnings</u> | | | | | | | | | | | | | |
| <u>Surplus Account</u> | | | | | | | | | | | | | |
| Balance Beginning | 44,018 | 62,488 | 87,143 | 125,977 | 159,113 | 182,269 | 209,988 | 232,059 | 245,481 | 269,014 | 284,789 | 304,549 | 44,018 |
| Monthly Net Revenue | 18,470 | 24,655 | 38,833 | 33,137 | 23,156 | 27,719 | 22,071 | 13,421 | 23,534 | 15,774 | 19,760 | 29,567 | 290,097 |
| Project Disbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Genral Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (40,000) | (40,000) |
| Transfer to Solid Waste Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (250,000) | (250,000) |
| Balance Ending | 62,488 | 87,143 | 125,977 | 159,113 | 182,269 | 209,988 | 232,059 | 245,481 | 269,014 | 284,789 | 304,549 | 44,116 | 44,116 |
| <u>Retained Earnings Ending</u> | | | | | | | | | | | | | |
| Surplus Account | 62,488 | 87,143 | 125,977 | 159,113 | 182,269 | 209,988 | 232,059 | 245,481 | 269,014 | 284,789 | 304,549 | 44,116 | 44,116 |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 SOLID WASTE DISPOSAL FUND
 2009

| | <u>2009</u> <u>BUDGET</u> | <u>2009</u> <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | <u>2008</u> <u>ACTUAL</u> |
|--|------------------------------|------------------------------|--|------------------------------|
| <u>RETAINED EARNINGS JANUARY 1, 2004</u> | | | | |
| Closure Reserve Account | | 486,976.00 | | 458,162.00 |
| Post Closure Care Reserve Account | | 376,408.00 | | 347,594.00 |
| Release Fund Reserve Account | | 376,408.00 | | 347,594.00 |
| SRF Account | | 235,232.10 | | 250,922.10 |
| Construction Reserve | | 224,038.09 | | (63,940.57) |
| Surplus Account | | 435,072.96 | | 447614.09 |
| TOTAL | | <hr/> 2,134,135.15 | | <hr/> 1,787,945.62 |
| <u>REVENUE</u> | | | | |
| Landfill Fees - Collection | 346,500.00 | 351,378.30 | 4,878.30 | 325,936.03 |
| Landfill Fees - Lime Disposal | 150,000.00 | 130,732.11 | (19,267.89) | 143,663.52 |
| Landfill Fees - Gate Fees | 348,600.00 | 419,040.25 | 70,440.25 | 369,750.88 |
| Interest Earned | 60,000.00 | 31,485.52 | (28,514.48) | 28,545.20 |
| Miscellaneous | 4,000.00 | 10,914.70 | 6,914.70 | 7,604.01 |
| TOTAL | <hr/> 909,100.00 | <hr/> 943,550.88 | <hr/> 34,450.88 | <hr/> 875,499.64 |
| <u>EXPENDITURES</u> | | | | |
| Regular Employees | 287,915.00 | 303,477.60 | (15,562.60) | 265,306.29 |
| Hourly Employees | 0.00 | 0.00 | 0.00 | 0.00 |
| Health Insurance | 36,020.00 | 34,396.81 | 1,623.19 | 30,407.85 |
| Worker's Compensation | 11,650.00 | 2,865.75 | 8,784.25 | 11,647.81 |
| Social Security | 22,030.00 | 23,216.45 | (1,186.45) | 20,296.13 |
| Employee Pension | 14,680.00 | 19,145.96 | (4,465.96) | 12,492.49 |
| Unemployment Insurance | 290.00 | 117.60 | 172.40 | 459.19 |
| Office Supplies | 2,000.00 | 1,824.41 | 175.59 | 1,100.78 |
| General Supplies | 3,500.00 | 3,622.17 | (122.17) | 3,539.74 |
| Baling Wire | 20,000.00 | 17,791.79 | 2,208.21 | 22,723.11 |
| Electricity | 19,380.00 | 20,254.57 | (874.57) | 18,893.41 |
| Heating | 25,300.00 | 20,201.11 | 5,098.89 | 23,757.09 |
| Telephone | 1,600.00 | 1,674.53 | (74.53) | 1,616.61 |
| Water Utility | 1,150.00 | 1,056.88 | 93.12 | 1,014.43 |
| Liability Insurance | 3,825.00 | 4,885.41 | (1,060.41) | 3,941.87 |
| Building Insurance | 950.00 | 1,452.10 | (502.10) | 863.97 |
| Maintenance Contracts | 1,700.00 | 1,560.00 | 140.00 | 1,590.00 |
| Lab Fees | 17,000.00 | 20,130.00 | (3,130.00) | 26,646.00 |
| Permit Fees | 1,025.00 | 1,025.00 | 0.00 | 4,100.00 |
| Scale Inspections | 760.00 | 1,825.00 | (1,065.00) | 2,488.00 |

(Continued on next page)

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 SOLID WASTE DISPOSAL FUND
 2009

| | 2009 <u>BUDGET</u> | 2009 <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | 2008 <u>ACTUAL</u> |
|---|-----------------------|-----------------------|--|-----------------------|
| Consulting Engineering Fees | 0.00 | 2,347.00 | (2,347.00) | 13754.00 |
| Gas, Oil & Diesel Fuel | 38,000.00 | 24,646.38 | 13,353.62 | 49,090.36 |
| Vehicle & Equipment Repairs | 38,000.00 | 38,595.24 | (595.24) | 32,227.06 |
| Equipment Rental | 2,500.00 | 1,920.00 | 580.00 | 0.00 |
| Loader Tires | 3,000.00 | 4,580.00 | (1,580.00) | 5,138.00 |
| Building Repairs | 20,000.00 | 7,517.96 | 12,482.04 | 30,275.00 |
| Road Maintenance | 0.00 | 0.00 | 0.00 | 0.00 |
| Dues & Subscriptions | 300.00 | 273.00 | 27.00 | 255.00 |
| Schools & Conventions | 1,000.00 | 784.82 | 215.18 | 1,272.50 |
| Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunds | 100.00 | 13.00 | 87.00 | 42.58 |
| Equipment Replacement | 2,640.00 | 2,320.78 | 319.22 | 0.00 |
| Depreciation | 48,040.00 | 48,040.00 | 0.00 | 46,760.00 |
| New Equipment | 0.00 | 0.00 | 0.00 | 539.50 |
| TOTAL | <u>624,355.00</u> | <u>611,561.32</u> | <u>12,793.68</u> | <u>632,238.77</u> |
| REV. OVER (UNDER) OP. EXP. | 284,745.00 | 331,989.56 | 47,244.56 | 243,260.87 |
| Funds Required Closure Reserve | (26,500.00) | (28,656.00) | 2,156.00 | (28,814.00) |
| Funds Required Post Closure Care | (26,500.00) | (28,656.00) | 2,156.00 | (28,814.00) |
| Funds Required Release Fund Reserve | (26,500.00) | (28,656.00) | 2,156.00 | (28,814.00) |
| Funds Required SRF Account | (226,260.00) | (226,260.00) | 0.00 | (219,360.00) |
| Net Solid Waste Revenues | <u>(21,015.00)</u> | <u>19,761.56</u> | <u>53,712.56</u> | <u>(62,541.13)</u> |
| <u>DEBT SERVICE</u> | | | | |
| Bonds | 185,000.00 | 185,000.00 | 0.00 | 180,000.00 |
| Interest | 41,750.00 | 41,750.00 | 0.00 | 46,250.00 |
| Service Charge | 8,175.00 | 7,887.50 | 287.50 | 8,800.00 |
| TOTAL | <u>234,925.00</u> | <u>234,637.50</u> | <u>287.50</u> | <u>235,050.00</u> |
| <u>PROJECT & NEW EQUIP. EXPENDITURES</u> | | | | |
| Recycling Agreement | 30,000.00 | 30,000.00 | | 27,000.00 |
| Dust Control - 3rd Street | | | | 4,214.00 |
| Baler Overhaul | | | | 30,807.34 |
| Sanitary Landfill Construction | | | | |
| | <u>30,000.00</u> | <u>30,000.00</u> | <u>0.00</u> | <u>62,021.34</u> |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 SOLID WASTE DISPOSAL FUND
 2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|--|------------------------|------------------------|---|------------------------|
| (Continued on next page) | | | | |
| Transfer from Sanitation Fund | | | | |
| Construction Reserve | 250,000.00 | 250,000.00 | 0.00 | 350,000.00 |
| Surplus Account | 0.00 | 0.00 | 0.00 | 50,000.00 |
| Total | 250,000.00 | 250,000.00 | 0.00 | 400,000.00 |
| <u>CHANGES IN RETAINED EARNINGS</u> | | | | |
| <u>CLOSURE RESERVE ACCOUNT</u> | | | | |
| Balance 1-1 | 486,976.00 | 486,976.00 | | 458,162.00 |
| Annual Distributuion (\$1.00 / Ton) | 26,500.00 | 28,656.00 | | 28,814.00 |
| Balance 12-31 | 513,476.00 | 515,632.00 | | 486,976.00 |
| <u>POST CLOSURE CARE RESERVE ACCOUNT</u> | | | | |
| Balance 1-1 | 376,408.00 | 376,408.00 | | 347,594.00 |
| Annual Distributuion (\$1.00 / Ton) | 26,500.00 | 28,656.00 | | 28,814.00 |
| Balance 12-31 | 402,908.00 | 405,064.00 | | 376,408.00 |
| <u>RELEASE FUND RESERVE ACCOUNT</u> | | | | |
| Balance 1-1 | 376,408.00 | 376,408.00 | | 347,594.00 |
| Annual Distributuion (\$1.00 / Ton) | 26,500.00 | 28,656.00 | | 28,814.00 |
| Balance 12-31 | 402,908.00 | 405,064.00 | | 376,408.00 |
| <u>SRF Account</u> | | | | |
| Balance 1-1 | 235,232.10 | 235,232.10 | | 250,922.10 |
| Annual Distribution | 226,260.00 | 226,260.00 | | 219,360.00 |
| Bond & Interest Payments | (234,925.00) | (234,637.50) | | (235,050.00) |
| Balance 12-31 | 226,567.10 | 226,854.60 | | 235,232.10 |
| <u>CONSTRUCTION RESERVE</u> | | | | |
| Balance 1-1 | 224,038.09 | 224,038.09 | | (63,940.57) |
| Transfer from Sanitation | 250,000.00 | 250,000.00 | | 350,000.00 |
| Project Disbursements | (30,000.00) | (30,000.00) | | (62,021.34) |
| Balance 12-31 | 444,038.09 | 444,038.09 | | 224,038.09 |

CITY OF JAMESTOWN
 COMPARISON OF BUDGET TO ACTUAL
 & CHANGES IN RETAINED EARNINGS
 SOLID WASTE DISPOSAL FUND
 2009

| | <u>2009</u> <u>BUDGET</u> | <u>2009</u> <u>ACTUAL</u> | VARIANCE FAVORABLE <u>(UNFAVORABLE)</u> | <u>2008</u> <u>ACTUAL</u> |
|--|------------------------------|------------------------------|---|------------------------------|
| (Continued on next page) | | | | |
| <u>SURPLUS ACCOUNT</u> | | | | |
| Balance 1-1 | 435,072.96 | 435,072.96 | | 447,614.09 |
| Revenue / Loss | (21,015.00) | 19,761.56 | | (62,541.13) |
| Project & New Equip. Expenditures | 0.00 | 0.00 | | 0.00 |
| Transfer from Sanitation Fund | 0.00 | 0.00 | | 50,000.00 |
| | 414,057.96 | 454,834.52 | | 435,072.96 |
| Balance 12-31 | | | | |
| <u>RETAINED EARNINGS DECEMBER 31</u> | | | | |
| Closure Reserve Account | 513,476.00 | 515,632.00 | | 486,976.00 |
| Post Closure Care Reserve Account | 402,908.00 | 405,064.00 | | 376,408.00 |
| Release Fund Reserve Account | 402,908.00 | 405,064.00 | | 376,408.00 |
| SRF Account | 226,567.10 | 226,854.60 | | 235,232.10 |
| Construction Reserve | 444,038.09 | 444,038.09 | | 224,038.09 |
| Surplus Account | 414,057.96 | 454,834.52 | | 435,072.96 |
| | 2,403,955.15 | 2,451,487.21 | | 2,134,135.15 |
| TOTAL | | | | |

CITY OF JAMESTOWN
COMPARISON OF BUDGET TO ACTUAL
& CHANGES IN RETAINED EARNINGS
SOLID WASTE DISPOSAL FUND
2009

| <u>2009</u> <u>BUDGET</u> | <u>2009</u> <u>ACTUAL</u> | VARIANCE FAVORABLE <u>(UNFAVORABLE)</u> | <u>2008</u> <u>ACTUAL</u> |
|------------------------------|------------------------------|---|------------------------------|
|------------------------------|------------------------------|---|------------------------------|

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CITY OF JAMESTOWN
SOLID WASTE DISPOSAL FACILITY
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter 03-31-09 | 2nd Quarter 06-30-09 | 3rd Quarter 09-30-09 | 4th Quarter 12-31-09 | Y - T - D | Annual Budget | Budget Remaining | 0.0% Collected / Remaining |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------|---------------------|---------------------|----------------------------------|
| <u>Retained Earnings Beginning</u> | | | | | | | | |
| Closure Reserve Account | 486,976.00 | 492,339.00 | 500,387.00 | 508,591.00 | 486,976.00 | 486,976.00 | | |
| Post Closure Care Reserve Acct. | 376,408.00 | 381,771.00 | 389,819.00 | 398,023.00 | 376,408.00 | 376,408.00 | | |
| Release Fund Reserve Account | 376,408.00 | 381,771.00 | 389,819.00 | 398,023.00 | 376,408.00 | 376,408.00 | | |
| SRF Account | 235,232.10 | 266,747.10 | 323,312.10 | 170,289.60 | 235,232.10 | 235,232.10 | | |
| Construction Reserve | 224,038.09 | 216,538.09 | 209,038.09 | 201,538.09 | 224,038.09 | 224,038.09 | | |
| Surplus Account | 435,072.96 | 423,304.96 | 415,925.83 | 428,201.15 | 435,072.96 | 435,072.96 | | |
| Total | <u>2,134,135.15</u> | <u>2,162,471.15</u> | <u>2,228,301.02</u> | <u>2,104,665.84</u> | <u>2,134,135.15</u> | <u>2,134,135.15</u> | | |
| <u>Solid Waste Disposal Revenue</u> | | | | | | | | |
| Landfill Fees - City Collection | 74,355.50 | 89,008.43 | 92,882.30 | 95,132.07 | 351,378.30 | 346,500.00 | (4,878.30) | 101.4% |
| Landfill Fees - Lime Disposal | 22,205.26 | 28,831.41 | 47,293.58 | 32,401.86 | 130,732.11 | 150,000.00 | 19,267.89 | 87.2% |
| Landfill Fees - Gate Fees | 95,879.34 | 105,078.10 | 116,478.95 | 101,603.86 | 419,040.25 | 348,600.00 | (70,440.25) | 120.2% |
| Interest Earned | 6,132.04 | 13,045.30 | 5,436.99 | 6,871.19 | 31,485.52 | 60,000.00 | 28,514.48 | 52.5% |
| Miscellaneous | 5,585.44 | 377.35 | 25.00 | 4,926.91 | 10,914.70 | 4,000.00 | (6,914.70) | 272.9% |
| Total Revenue | <u>204,157.58</u> | <u>236,340.59</u> | <u>262,116.82</u> | <u>240,935.89</u> | <u>943,550.88</u> | <u>909,100.00</u> | <u>(34,450.88)</u> | <u>103.8%</u> |
| <u>Solid Waste Disposal Expenses</u> | | | | | | | | |
| Regular Employees | 76,260.71 | 76,853.34 | 74,866.31 | 75,497.24 | 303,477.60 | 287,915.00 | (15,562.60) | -5.4% |
| Health Insurance | 8,492.98 | 8,392.98 | 8,681.18 | 8,829.67 | 34,396.81 | 36,020.00 | 1,623.19 | 4.5% |
| Worker's Compensation | 2,865.75 | 0.00 | 0.00 | 0.00 | 2,865.75 | 11,650.00 | 8,784.25 | 75.4% |
| Social Security | 5,834.03 | 5,879.33 | 5,727.41 | 5,775.68 | 23,216.45 | 22,030.00 | (1,186.45) | -5.4% |
| Employee Pension | 2,081.45 | 2,083.08 | 12,765.71 | 2,215.72 | 19,145.96 | 14,680.00 | (4,465.96) | -30.4% |
| Unemployment Insurance | 117.60 | 0.00 | 0.00 | 0.00 | 117.60 | 290.00 | 172.40 | 59.4% |
| Office Supplies | 332.36 | 662.22 | 412.66 | 417.17 | 1,824.41 | 2,000.00 | 175.59 | 8.8% |
| General Supplies | 796.46 | 587.15 | 1,484.01 | 754.55 | 3,622.17 | 3,500.00 | (122.17) | -3.5% |
| Baling Wire | 0.00 | 8,899.91 | 8,891.88 | 0.00 | 17,791.79 | 20,000.00 | 2,208.21 | 11.0% |
| Electricity | 5,631.74 | 5,138.73 | 4,530.03 | 4,954.07 | 20,254.57 | 19,380.00 | (874.57) | -4.5% |
| Heating | 12,687.68 | 1,566.75 | 2,121.87 | 3,824.81 | 20,201.11 | 25,300.00 | 5,098.89 | 20.2% |
| Telephone | 414.64 | 428.97 | 417.81 | 413.11 | 1,674.53 | 1,600.00 | (74.53) | -4.7% |
| Water Utility | 205.62 | 234.92 | 240.78 | 375.56 | 1,056.88 | 1,150.00 | 93.12 | 8.1% |
| Liability Insurance | 0.00 | 0.00 | 3,480.75 | 1,404.66 | 4,885.41 | 3,825.00 | (1,060.41) | -27.7% |
| Building Insurance | 0.00 | 1,452.10 | 0.00 | 0.00 | 1,452.10 | 950.00 | (502.10) | -52.9% |
| Maintenance Contracts | 360.00 | 390.00 | 420.00 | 390.00 | 1,560.00 | 1,700.00 | 140.00 | 8.2% |

(Cont to next page)

CITY OF JAMESTOWN
SOLID WASTE DISPOSAL FACILITY
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | Y - T - D | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------|---------------------------|----------------------------|---|
| Lab Fees | 2,875.00 | 10,995.00 | 400.00 | 5,860.00 | 20,130.00 | 17,000.00 | (3,130.00) | -18.4% |
| Permit Fees | 0.00 | 1,025.00 | 0.00 | 0.00 | 1,025.00 | 1,025.00 | 0.00 | 0.0% |
| Scale Inspections | 0.00 | 897.00 | 0.00 | 928.00 | 1,825.00 | 760.00 | (1,065.00) | -140.1% |
| Consulting Engineering Fees | 0.00 | 0.00 | 0.00 | 2,347.00 | 2,347.00 | 0.00 | (2,347.00) | 0.0% |
| Gas, Oil & Diesel Fuel | 5,243.84 | 7,702.97 | 5,510.45 | 6,189.12 | 24,646.38 | 38,000.00 | 13,353.62 | 35.1% |
| Vehicle & Equipment Repairs | 3,169.90 | 8,973.91 | 24,456.73 | 1,994.70 | 38,595.24 | 38,000.00 | (595.24) | -1.6% |
| Equipment Rental | 0.00 | 1,920.00 | 0.00 | 0.00 | 1,920.00 | 2,500.00 | 580.00 | 23.2% |
| Loader Tires | 0.00 | 4,580.00 | 0.00 | 0.00 | 4,580.00 | 3,000.00 | (1,580.00) | -52.7% |
| Building Repairs | 786.22 | 2,151.36 | 2,246.92 | 2,333.46 | 7,517.96 | 20,000.00 | 12,482.04 | 62.4% |
| Dues & Subscriptions | 0.00 | 173.00 | 0.00 | 100.00 | 273.00 | 300.00 | 27.00 | 9.0% |
| Schools & Conventions | 784.82 | 0.00 | 0.00 | 0.00 | 784.82 | 1,000.00 | 215.18 | 21.5% |
| Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 100.0% |
| Miscellaneous | 0.00 | 13.00 | 0.00 | 0.00 | 13.00 | 0.00 | (13.00) | 0.0% |
| Equipment Replacement | 2,320.78 | 0.00 | 0.00 | 0.00 | 2,320.78 | 2,640.00 | 319.22 | 12.1% |
| Depreciation | 12,010.00 | 12,010.00 | 12,010.00 | 12,010.00 | 48,040.00 | 48,040.00 | 0.00 | 0.0% |
| New Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | <u>143,271.58</u> | <u>163,010.72</u> | <u>168,664.50</u> | <u>136,614.52</u> | <u>611,561.32</u> | <u>624,355.00</u> | <u>12,793.68</u> | <u>2.0%</u> |
| | | | | | | | | |
| Revenue Over (Under) Exp. | 60,886.00 | 73,329.87 | 93,452.32 | 104,321.37 | 331,989.56 | 284,745.00 | (47,244.56) | 116.6% |
| | | | | | | | | |
| Funds Required Closure Reserve | (5,363.00) | (8,048.00) | (8,204.00) | (7,041.00) | (28,656.00) | (26,500.00) | 2,156.00 | -8.1% |
| Funds Required Post Closure Care | (5,363.00) | (8,048.00) | (8,204.00) | (7,041.00) | (28,656.00) | (26,500.00) | 2,156.00 | -8.1% |
| Funds Required Release Fund Res. | (5,363.00) | (8,048.00) | (8,204.00) | (7,041.00) | (28,656.00) | (26,500.00) | 2,156.00 | -8.1% |
| Funds Required SRF Account. | (56,565.00) | (56,565.00) | (56,565.00) | (56,565.00) | (226,260.00) | (226,260.00) | 0.00 | 0.0% |
| | | | | | | | | |
| Net Solid Waste Revenues | <u>(11,768.00)</u> | <u>(7,379.13)</u> | <u>12,275.32</u> | <u>26,633.37</u> | <u>19,761.56</u> | <u>(21,015.00)</u> | <u>(40,776.56)</u> | <u>-94.0%</u> |
| | | | | | | | | |
| <u>Solid Waste Disposal Debt Service</u> | | | | | | | | |
| Principal | 0.00 | 0.00 | 185,000.00 | 0.00 | 185,000.00 | 185,000.00 | 0.00 | 0.0% |
| Interest | 20,875.00 | 0.00 | 20,875.00 | 0.00 | 41,750.00 | 41,750.00 | 0.00 | 0.0% |
| Sevice Charge | 4,175.00 | 0.00 | 3,712.50 | 0.00 | 7,887.50 | 8,175.00 | 287.50 | 3.5% |
| Total Debt Service | <u>25,050.00</u> | <u>0.00</u> | <u>209,587.50</u> | <u>0.00</u> | <u>234,637.50</u> | <u>234,925.00</u> | <u>287.50</u> | <u>0.1%</u> |
| | | | | | | | | |
| Equip. Rplc. & Projects | 7,500.00 | 7,500.00 | 7,500.00 | 7,500.00 | 30,000.00 | 30,000.00 | 0.00 | 0.0% |

(Cont to next page)

CITY OF JAMESTOWN
SOLID WASTE DISPOSAL FACILITY
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | <u>1st Quarter</u> <u>03-31-09</u> | <u>2nd Quarter</u> <u>06-30-09</u> | <u>3rd Quarter</u> <u>09-30-09</u> | <u>4th Quarter</u> <u>12-31-09</u> | <u>Y - T - D</u> | <u>Annual</u> <u>Budget</u> | <u>Budget</u> <u>Remaining</u> | 0.0% <u>Collected /</u> <u>Remaining</u> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|------------------|--------------------------------|-----------------------------------|--|
| <u>Transfer In From Sanitation</u> | | | | | | | | |
| Construction Reserve | 0.00 | 0.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | 0.00 | 0.0% |
| Surplus Account | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| <u>Changes In Retained Earnings</u> | | | | | | | | |
| <u>Closure Reserve Account</u> | | | | | | | | |
| Balance Beginning | 486,976.00 | 492,339.00 | 500,387.00 | 508,591.00 | 486,976.00 | 486,976.00 | | |
| Quarterly Distributions | 5,363.00 | 8,048.00 | 8,204.00 | 7,041.00 | 28,656.00 | 26,500.00 | | |
| Balance Ending | 492,339.00 | 500,387.00 | 508,591.00 | 515,632.00 | 515,632.00 | 513,476.00 | | |
| <u>Post Closure Care Reserve Account</u> | | | | | | | | |
| Balance Beginning | 376,408.00 | 381,771.00 | 389,819.00 | 398,023.00 | 376,408.00 | 376,408.00 | | |
| Monthly Distributions | 5,363.00 | 8,048.00 | 8,204.00 | 7,041.00 | 28,656.00 | 26,500.00 | | |
| Balance Ending | 381,771.00 | 389,819.00 | 398,023.00 | 405,064.00 | 405,064.00 | 402,908.00 | | |
| <u>Release Fund Reserve Account</u> | | | | | | | | |
| Balance Beginning | 376,408.00 | 381,771.00 | 389,819.00 | 398,023.00 | 376,408.00 | 376,408.00 | | |
| Monthly Distribution | 5,363.00 | 8,048.00 | 8,204.00 | 7,041.00 | 28,656.00 | 26,500.00 | | |
| Balance Ending | 381,771.00 | 389,819.00 | 398,023.00 | 405,064.00 | 405,064.00 | 402,908.00 | | |
| <u>SRF Reserve Account</u> | | | | | | | | |
| Balance Beginning | 235,232.10 | 266,747.10 | 323,312.10 | 170,289.60 | 235,232.10 | 235,232.10 | | |
| Monthly Distributions | 56,565.00 | 56,565.00 | 56,565.00 | 56,565.00 | 226,260.00 | 226,260.00 | | |
| Debt Service Payments | (25,050.00) | 0.00 | (209,587.50) | 0.00 | (234,637.50) | (234,925.00) | | |
| Balance Ending | 266,747.10 | 323,312.10 | 170,289.60 | 226,854.60 | 226,854.60 | 226,567.10 | | |
| <u>Construction Reserve</u> | | | | | | | | |
| Balance Beginning | 224,038.09 | 216,538.09 | 209,038.09 | 201,538.09 | 224,038.09 | 224,038.09 | | |
| Solid Waste Project Disbursements | (7,500.00) | (7,500.00) | (7,500.00) | (7,500.00) | (30,000.00) | (30,000.00) | | |
| Transfer from Sanitation | 0.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 250,000.00 | | |
| Balance Ending | 216,538.09 | 209,038.09 | 201,538.09 | 194,038.09 | 444,038.09 | 444,038.09 | | |
| <u>Surplus Account</u> | | | | | | | | |
| Balance Beginning | 435,072.96 | 423,304.96 | 415,925.83 | 428,201.15 | 435,072.96 | 435,072.96 | | |
| Monthly Net Revenue | (11,768.00) | (7,379.13) | 12,275.32 | 26,633.37 | 19,761.56 | (21,015.00) | | |
| Transfer from Sanitation | 0.00 | 0.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | | |
| Balance Ending | 423,304.96 | 415,925.83 | 428,201.15 | 704,834.52 | 454,834.52 | 414,057.96 | | |

(Cont to next page)

CITY OF JAMESTOWN
SOLID WASTE DISPOSAL FACILITY
QUARTERLY FINANCIAL STATEMENT
PERIOD ENDED DECEMBER 31, 2009

| | 1st Quarter <u>03-31-09</u> | 2nd Quarter <u>06-30-09</u> | 3rd Quarter <u>09-30-09</u> | 4th Quarter <u>12-31-09</u> | <u>Y - T - D</u> | Annual <u>Budget</u> | Budget <u>Remaining</u> | 0.0% Collected / <u>Remaining</u> |
|---------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|----------------------------|---|
| <u>Retained Earnings Ending</u> | | | | | | | | |
| Closure Reserve Account | 492,339.00 | 500,387.00 | 508,591.00 | 515,632.00 | 515,632.00 | 513,476.00 | | |
| Post Closure Care Reserve Acct. | 381,771.00 | 389,819.00 | 398,023.00 | 405,064.00 | 405,064.00 | 402,908.00 | | |
| Release Fund Reserve Account | 381,771.00 | 389,819.00 | 398,023.00 | 405,064.00 | 405,064.00 | 402,908.00 | | |
| SRF Account | 266,747.10 | 323,312.10 | 170,289.60 | 226,854.60 | 226,854.60 | 226,567.10 | | |
| Construction Reserve | 216,538.09 | 209,038.09 | 201,538.09 | 194,038.09 | 444,038.09 | 444,038.09 | | |
| Surplus Account | 423,304.96 | 415,925.83 | 428,201.15 | 704,834.52 | 454,834.52 | 414,057.96 | | |
| Total | <u><u>2,162,471.15</u></u> | <u><u>2,228,301.02</u></u> | <u><u>2,104,665.84</u></u> | <u><u>2,451,487.21</u></u> | <u><u>2,451,487.21</u></u> | <u><u>2,403,955.15</u></u> | | |

CITY OF JAMESTOWN
CHANGES IN RETAINED EARNINGS
SOLID WASTE DISPOSAL FACILITY FUND
2009

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Retained Earnings Beginning | | | | | | | | | | | | | |
| Closure Reserve Account | 486,976 | 489,066 | 490,672 | 492,339 | 494,438 | 497,351 | 500,387 | 503,505 | 506,023 | 508,591 | 512,642 | 513,711 | 486,976 |
| Post Closure Care Reserve Acct. | 376,408 | 378,498 | 380,104 | 381,771 | 383,870 | 386,783 | 389,819 | 392,937 | 395,455 | 398,023 | 402,074 | 403,143 | 376,408 |
| Release Fund Reserve Account | 376,408 | 378,498 | 380,104 | 381,771 | 383,870 | 386,783 | 389,819 | 392,937 | 395,455 | 398,023 | 402,074 | 403,143 | 376,408 |
| SRF Account | 235,232 | 254,087 | 255,617 | 266,747 | 285,602 | 304,457 | 323,312 | 342,167 | 228,985 | 170,290 | 189,145 | 208,000 | 235,232 |
| Construction Reserve | 224,038 | 224,038 | 224,038 | 216,538 | 214,038 | 211,538 | 209,038 | 206,538 | 204,038 | 201,538 | 199,038 | 196,538 | 224,038 |
| Surplus Account | 435,073 | 424,139 | 418,306 | 423,305 | 407,885 | 384,508 | 415,926 | 395,662 | 418,690 | 428,201 | 434,718 | 430,577 | 435,073 |
| Total | 2,134,135 | 2,148,326 | 2,148,841 | 2,162,471 | 2,169,703 | 2,171,420 | 2,228,301 | 2,233,747 | 2,148,646 | 2,104,666 | 2,139,691 | 2,155,112 | 2,134,135 |
| Operations | | | | | | | | | | | | | |
| Solid Waste Facility Revenues | 70,418 | 64,852 | 68,888 | 60,837 | 61,988 | 113,516 | 78,287 | 102,473 | 81,357 | 87,824 | 64,465 | 88,647 | 943,551 |
| Solid Waste Facility Expenditures | (56,227) | (47,012) | (40,033) | (51,105) | (57,771) | (54,134) | (70,342) | (53,036) | (45,286) | (50,299) | (46,544) | (39,772) | (611,561) |
| Revenue Over (Under) Exp. | 14,191 | 17,840 | 28,855 | 9,732 | 4,217 | 59,381 | 7,945 | 49,437 | 36,071 | 37,525 | 17,921 | 48,875 | 331,990 |
| Funds Req. Closure Reserve | (2,090) | (1,606) | (1,667) | (2,099) | (2,913) | (3,036) | (3,118) | (2,518) | (2,568) | (4,051) | (1,069) | (1,921) | (28,656) |
| Funds Req. Post Closure Care | (2,090) | (1,606) | (1,667) | (2,099) | (2,913) | (3,036) | (3,118) | (2,518) | (2,568) | (4,051) | (1,069) | (1,921) | (28,656) |
| Funds Req. Release Fund Res. | (2,090) | (1,606) | (1,667) | (2,099) | (2,913) | (3,036) | (3,118) | (2,518) | (2,568) | (4,051) | (1,069) | (1,921) | (28,656) |
| Funds Required SRF Account. | (18,855) | (18,855) | (18,855) | (18,855) | (18,855) | (18,855) | (18,855) | (18,855) | (18,855) | (18,855) | (18,855) | (18,855) | (226,260) |
| Net Solid Waste Revenues | (10,934) | (5,833) | 4,999 | (15,420) | (23,377) | 31,418 | (20,264) | 23,028 | 9,512 | 6,517 | (4,141) | 24,257 | 19,762 |
| Solid Waste Proj. | 0 | 0 | (7,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (30,000) |
| Transfer In From Sanitation | | | | | | | | | | | | | |
| Construction Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250,000 | 250,000 |
| Surplus Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Solid Waste Debt Service Payments | | | | | | | | | | | | | |
| Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (115,000) | (70,000) | 0 | 0 | 0 | (185,000) |
| Interest | 0 | (14,438) | (6,438) | 0 | 0 | 0 | 0 | (14,438) | (6,438) | 0 | 0 | 0 | (41,750) |
| Service Charge | 0 | (2,888) | (1,288) | 0 | 0 | 0 | 0 | (2,600) | (1,113) | 0 | 0 | 0 | (7,888) |
| Total | 0 | (17,325) | (7,725) | 0 | 0 | 0 | 0 | (132,038) | (77,550) | 0 | 0 | 0 | (234,638) |
| Changes In Retained Earnings | | | | | | | | | | | | | |
| Closure Reserve Account | | | | | | | | | | | | | |
| Balance Beginning | 486,976 | 489,066 | 490,672 | 492,339 | 494,438 | 497,351 | 500,387 | 503,505 | 506,023 | 508,591 | 512,642 | 513,711 | 486,976 |
| Monthly Distributions | 2,090 | 1,606 | 1,667 | 2,099 | 2,913 | 3,036 | 3,118 | 2,518 | 2,568 | 4,051 | 1,069 | 1,921 | 28,656 |
| Balance Ending | 489,066 | 490,672 | 492,339 | 494,438 | 497,351 | 500,387 | 503,505 | 506,023 | 508,591 | 512,642 | 513,711 | 515,632 | 515,632 |
| Post Closure Care Reserve Account | | | | | | | | | | | | | |
| Balance Beginning | 376,408 | 378,498 | 380,104 | 381,771 | 383,870 | 386,783 | 389,819 | 392,937 | 395,455 | 398,023 | 402,074 | 403,143 | 376,408 |
| Monthly Distributions | 2,090 | 1,606 | 1,667 | 2,099 | 2,913 | 3,036 | 3,118 | 2,518 | 2,568 | 4,051 | 1,069 | 1,921 | 28,656 |
| Balance Ending | 378,498 | 380,104 | 381,771 | 383,870 | 386,783 | 389,819 | 392,937 | 395,455 | 398,023 | 402,074 | 403,143 | 405,064 | 405,064 |

(Continued on next page)

CITY OF JAMESTOWN
CHANGES IN RETAINED EARNINGS
SOLID WASTE DISPOSAL FACILITY FUND
2009

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <u>Release Fund Reserve Account</u> | | | | | | | | | | | | | |
| Balance Beginning | 376,408 | 378,498 | 380,104 | 381,771 | 383,870 | 386,783 | 389,819 | 392,937 | 395,455 | 398,023 | 402,074 | 403,143 | 376,408 |
| Monthly Distribution | 2,090 | 1,606 | 1,667 | 2,099 | 2,913 | 3,036 | 3,118 | 2,518 | 2,568 | 4,051 | 1,069 | 1,921 | 28,656 |
| Balance Ending | 378,498 | 380,104 | 381,771 | 383,870 | 386,783 | 389,819 | 392,937 | 395,455 | 398,023 | 402,074 | 403,143 | 405,064 | 405,064 |
| <u>SRF Reserve Account</u> | | | | | | | | | | | | | |
| Balance Beginning | 235,232 | 254,087 | 255,617 | 266,747 | 285,602 | 304,457 | 323,312 | 342,167 | 228,985 | 170,290 | 189,145 | 208,000 | 235,232 |
| Monthly Distributions | 18,855 | 18,855 | 18,855 | 18,855 | 18,855 | 18,855 | 18,855 | 18,855 | 18,855 | 18,855 | 18,855 | 18,855 | 226,260 |
| Debt Service Payments | 0 | (17,325) | (7,725) | 0 | 0 | 0 | 0 | (132,038) | (77,550) | 0 | 0 | 0 | (234,638) |
| Balance Ending | 254,087 | 255,617 | 266,747 | 285,602 | 304,457 | 323,312 | 342,167 | 228,985 | 170,290 | 189,145 | 208,000 | 226,855 | 226,855 |
| <u>Construction Reserve</u> | | | | | | | | | | | | | |
| Balance Beginning | 224,038 | 224,038 | 224,038 | 216,538 | 214,038 | 211,538 | 209,038 | 206,538 | 204,038 | 201,538 | 199,038 | 196,538 | 224,038 |
| Solid Waste Project Disb. | 0 | 0 | (7,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) | (30,000) |
| Transfer from Sanitation Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250,000 | 250,000 |
| Balance Ending | 224,038 | 224,038 | 216,538 | 214,038 | 211,538 | 209,038 | 206,538 | 204,038 | 201,538 | 199,038 | 196,538 | 444,038 | 444,038 |
| <u>Surplus Account</u> | | | | | | | | | | | | | |
| Balance Beginning | 435,073 | 424,139 | 418,306 | 423,305 | 407,885 | 384,508 | 415,926 | 395,662 | 418,690 | 428,201 | 434,718 | 430,577 | 435,073 |
| Monthly Net Revenue | (10,934) | (5,833) | 4,999 | (15,420) | (23,377) | 31,418 | (20,264) | 23,028 | 9,512 | 6,517 | (4,141) | 24,257 | 19,762 |
| Transfer from Sanitation Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance Ending | 424,139 | 418,306 | 423,305 | 407,885 | 384,508 | 415,926 | 395,662 | 418,690 | 428,201 | 434,718 | 430,577 | 454,835 | 454,835 |
| <u>Retained Earnings Ending</u> | | | | | | | | | | | | | |
| Closure Reserve Account | 489,066 | 490,672 | 492,339 | 494,438 | 497,351 | 500,387 | 503,505 | 506,023 | 508,591 | 512,642 | 513,711 | 515,632 | 515,632 |
| Post Closure Care Reserve Acct. | 378,498 | 380,104 | 381,771 | 383,870 | 386,783 | 389,819 | 392,937 | 395,455 | 398,023 | 402,074 | 403,143 | 405,064 | 405,064 |
| Release Fund Reserve Account | 378,498 | 380,104 | 381,771 | 383,870 | 386,783 | 389,819 | 392,937 | 395,455 | 398,023 | 402,074 | 403,143 | 405,064 | 405,064 |
| SRF Account | 254,087 | 255,617 | 266,747 | 285,602 | 304,457 | 323,312 | 342,167 | 228,985 | 170,290 | 189,145 | 208,000 | 226,855 | 226,855 |
| Construction Reserve | 224,038 | 224,038 | 216,538 | 214,038 | 211,538 | 209,038 | 206,538 | 204,038 | 201,538 | 199,038 | 196,538 | 444,038 | 444,038 |
| Surplus Account | 424,139 | 418,306 | 423,305 | 407,885 | 384,508 | 415,926 | 395,662 | 418,690 | 428,201 | 434,718 | 430,577 | 454,835 | 454,835 |
| Total | 2,148,326 | 2,148,841 | 2,162,471 | 2,169,703 | 2,171,420 | 2,228,301 | 2,233,747 | 2,148,646 | 2,104,666 | 2,139,691 | 2,155,112 | 2,451,488 | 2,451,488 |

CITY OF JAMESTOWN
COMPARISON OF BUDGET TO ACTUAL
WATER METER DEPOSITS
2009

| | 2009 <u>BUDGET</u> | 2009 <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | 2008 <u>ACTUAL</u> |
|--------------------------|-----------------------|-----------------------|--|-----------------------|
| Fund Balance January 1 | | 118,704.91 | | 112,185.52 |
| REVENUE | | | | |
| Water Meter Deposits | 13,000.00 | 12,450.00 | (550.00) | 14,925.00 |
| Interest Earned | 1,200.00 | 1,349.58 | 149.58 | 1,018.96 |
| TOTAL | 14,200.00 | 13,799.58 | (400.42) | 15,943.96 |
| EXPENDITURES | | | | |
| Refunds | 13,000.00 | 11,701.17 | 1,298.83 | 9,424.57 |
| Fund Balance December 31 | 119,904.91 | 120,803.32 | 898.41 | 118,704.91 |

CITY OF JAMESTOWN
COMPARISON OF BUDGET TO ACTUAL
LIBRARY
2009

| | 2009 <u>BUDGET</u> | 2009 <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | 2008 <u>ACTUAL</u> |
|------------------------------|-----------------------|-----------------------|--|-----------------------|
| Fund Balance January 1 | | 0.00 | | 0.00 |
| REVENUE | | | | |
| General Property Tax | 394,000.00 | 376,121.98 | (17,878.02) | 362,532.19 |
| Homestead Credit | 4,135.00 | 3,885.21 | (249.79) | 4,134.56 |
| Bank Tax Distribution | 13,865.00 | 14,903.51 | 1,038.51 | 13,865.13 |
| State Aid Distribution | 25,000.00 | 27,976.38 | 2,976.38 | 27,695.15 |
| State Telecommunications Tax | 4,700.00 | 4,899.35 | 199.35 | 4,709.32 |
| State Aid to Libraries | 11,500.00 | 13,134.00 | 1,634.00 | 24,141.00 |
| TOTAL | 453,200.00 | 440,920.43 | (12,279.57) | 437,077.35 |
| EXPENDITURES | | | | |
| Transfer to Library Board | 453,200.00 | 440,920.43 | 12,279.57 | 437,077.35 |
| Fund Balance December 31 | 0.00 | 0.00 | 0.00 | 0.00 |

CITY OF JAMESTOWN
COMPARISON OF BUDGET TO ACTUAL
AIRPORT
2009

| | 2009 <u>BUDGET</u> | 2009 <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | 2008 <u>ACTUAL</u> |
|-------------------------------|-----------------------|-----------------------|--|-----------------------|
| Fund Balance January 1 | | 0.00 | | 0.00 |
| <u>REVENUE</u> | | | | |
| General Property Tax | 105,000.00 | 100,290.78 | (4,709.22) | 96,656.25 |
| Homestead Credit | 1,460.00 | 1,345.27 | (114.73) | 1,460.59 |
| Bank Tax Distribution | 4,865.00 | 5,134.82 | 269.82 | 4,864.96 |
| Insurance Reserve Levy | 750.00 | 751.60 | 1.60 | 726.25 |
| Special Assemnt Levy | 30,300.00 | 29,206.96 | (1,093.04) | 30,585.65 |
| State Aid Distribution | 8,300.00 | 9,217.65 | 917.65 | 9,124.99 |
| State Telecommunications Tax | 1,650.00 | 1,693.70 | 43.70 | 1,652.40 |
| TOTAL | <u>152,325.00</u> | <u>147,640.78</u> | <u>(4,684.22)</u> | <u>145,071.09</u> |
| <u>EXPENDITURES</u> | | | | |
| Transfer to Airport Authority | 152,325.00 | 147,640.78 | 4,684.22 | 145,071.09 |
| Fund Balance December 31 | 0.00 | 0.00 | 0.00 | 0.00 |

CITY OF JAMESTOWN
COMPARISON OF BUDGET TO ACTUAL
PLANNING COMMISSION
2009

| | 2009 <u>BUDGET</u> | 2009 <u>ACTUAL</u> | VARIANCE FAVORABLE (UNFAVORABLE) | 2008 <u>ACTUAL</u> |
|-------------------------------|-----------------------|-----------------------|--|-----------------------|
| Fund Balance January 1 | | (112.67) | | 0.00 |
| <u>REVENUE</u> | | | | |
| Printing & Publications | 2,000.00 | 686.54 | (1,313.46) | 686.56 |
| Interest Earned | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | <u>2,000.00</u> | <u>686.54</u> | <u>(1,313.46)</u> | <u>686.56</u> |
| <u>EXPENDITURES</u> | | | | |
| Public Notices | 2,000.00 | 1,757.29 | 242.71 | 799.23 |
| Transfer In from General Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balance December 31 | (112.67) | (1,183.42) | (1,070.75) | (112.67) |

09- T&A Bud to Act

CITY OF JAMESTOWN
COMPARISON OF BUDGET TO ACTUAL
N. D. STATE SALES TAX
2009

| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|----------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | 4,956.43 | | 6,267.81 |
| <u>REVENUE</u> | | | | |
| Collections | 10,000.00 | 8,119.32 | (1,880.68) | 9,191.77 |
| <u>EXPENDITURES</u> | | | | |
| N. D. State Tax Department | 10,000.00 | 7,549.01 | 2,450.99 | 10,503.15 |
| Fund Balance December 31 | 4,956.43 | 5,526.74 | 570.31 | 4,956.43 |

CITY OF JAMESTOWN
COMPARISON OF BUDGET TO ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANTS
2009

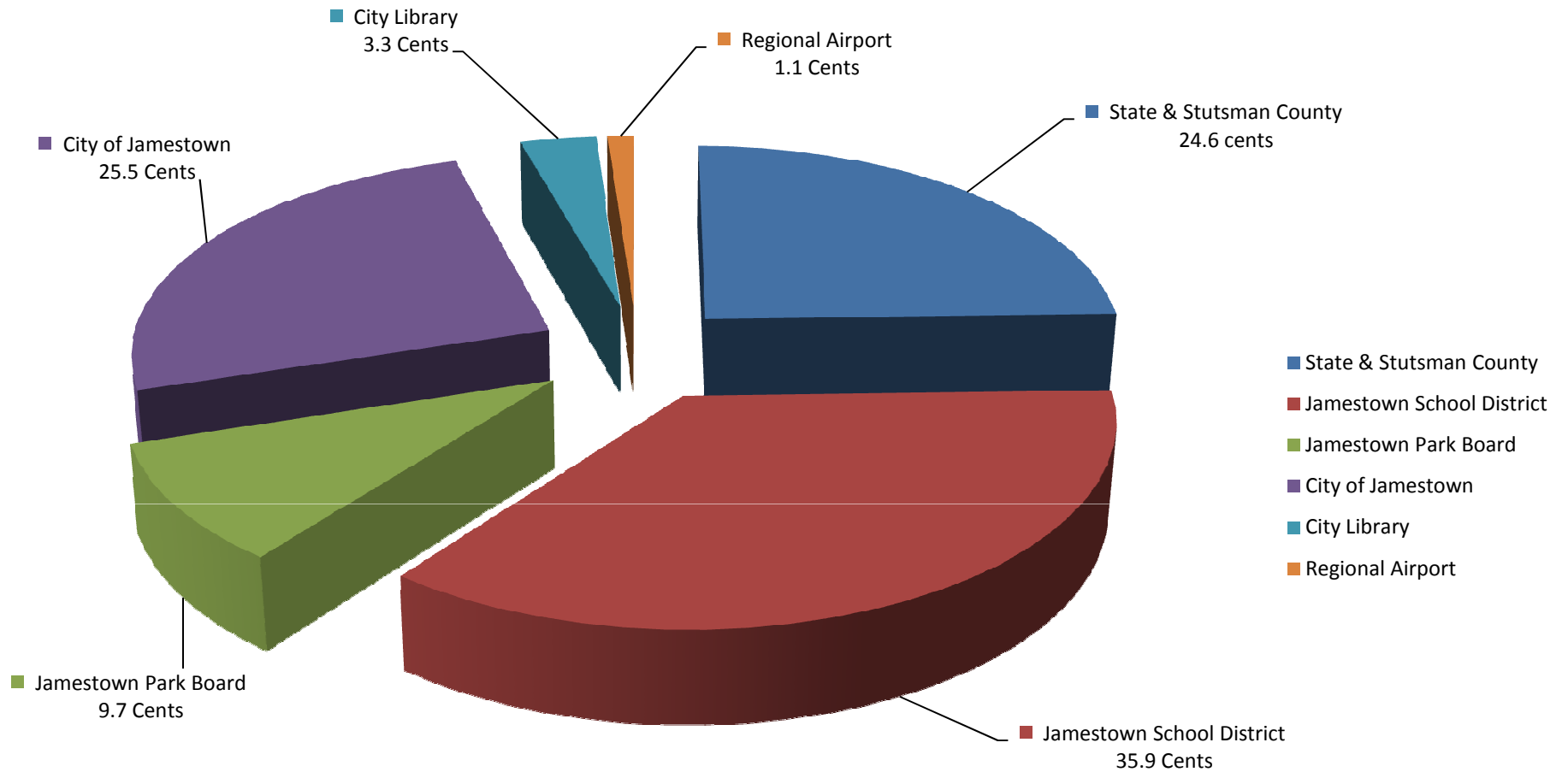
| | <u>2009 BUDGET</u> | <u>2009 ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>2008 ACTUAL</u> |
|-----------------------------|------------------------|------------------------|---|------------------------|
| Fund Balance January 1 | | 46,073.40 | | 46,073.49 |
| <u>REVENUE</u> | | | | |
| Collections | | | | |
| Dakota Brands International | | 26,892.60 | | 26,892.60 |
| Realtruck, Inc. | | 28,085.76 | | 28,085.76 |
| Precision Results | | 2,209.46 | | 0.00 |
| Dakota Country Meats | | 0.00 | | 0.00 |
| Choice Properties - 13620 | | 10,988.52 | | 10,988.52 |
| Choice Properties - 13630 | | 42,719.88 | | 42,719.88 |
| Ringdahl, Inc. | | 13,333.32 | | 13,333.32 |
| Champ Industries | | 42,271.92 | | 0.00 |
| Total | 122,025.00 | 166,501.46 | 44,476.46 | 122,020.08 |
| <u>EXPENDITURES</u> | | | | |
| Dakota Brands International | | 26,733.89 | | 26,892.60 |
| Realtruck, Inc. | | 28,085.76 | | 28,085.76 |
| Precision Results | | 2,209.46 | | 0.00 |
| Dakota Country Meats | | + | | 0.00 |
| Choice Properties - 13620 | | 10,988.55 | | 10,988.55 |
| Choice Properties - 13630 | | 42,719.94 | | 42,719.94 |
| Ringdahl, Inc. | | 13,333.32 | | 13,333.32 |
| Champ Industries | | 42,271.92 | | 0.00 |
| Department Of Commerce | 122,025.00 | 166,342.84 | (44,317.84) | 122,020.17 |
| Fund Balance December 31 | 46,073.40 | 46,232.02 | 158.62 | 46,073.40 |

CITY OF JAMESTOWN
2009 VS. 2008 MILL LEVIES AND TAX RATES
BASED ON RESIDENTIAL MARKET VALUE

| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>Mill Levy</u> | <u>0%</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | <u>Mill Levy</u> | <u>Mill Levy</u> | <u>Mill Levy</u> | <u>Mill Levy</u> | <u>Mill Levy</u> | <u>Inc/(Dec)</u> | <u>Inc/(Dec)</u> | <u>% of Levy</u> | <u>% of Levy</u> | <u>% of Levy</u> | <u>% of Levy</u> | <u>% of Levy</u> |
| State | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% |
| Stutsman County | 107.40 | 105.73 | 104.96 | 104.60 | 108.90 | 4.30 | 4.1% | 20.5% | 20.3% | 20.4% | 20.4% | 24.2% |
| Jamestown School District | 236.40 | 237.40 | 237.55 | 236.48 | 161.39 | (75.09) | -31.8% | 45.2% | 45.5% | 46.2% | 46.2% | 35.9% |
| Jamestown Park Board | 41.45 | 43.62 | 43.42 | 42.96 | 43.43 | 0.47 | 1.1% | 7.9% | 8.4% | 8.4% | 8.4% | 9.7% |
| City of Jamestown | 115.69 | 113.46 | 110.99 | 106.30 | 114.51 | 8.21 | 7.7% | 22.1% | 21.8% | 20.8% | 20.8% | 25.5% |
| City Library | 15.09 | 15.00 | 15.00 | 15.00 | 15.00 | 0.00 | 0.0% | 2.9% | 2.9% | 2.9% | 2.9% | 3.3% |
| City Airport | 6.23 | 5.39 | 5.29 | 5.19 | 5.12 | (0.07) | -1.3% | 1.2% | 1.0% | 1.0% | 1.0% | 1.1% |
| TOTAL | 523.26 | 521.60 | 518.21 | 511.53 | 449.35 | (62.18) | -12.2% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

| | <u>2008</u> | <u>2009</u> | | <u>2008</u> | <u>2009</u> | | <u>2008</u> | <u>2009</u> | |
|---------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>Tax Rate</u> | <u>Tax Rate</u> | | <u>Tax Rate</u> | <u>Tax Rate</u> | | <u>Tax Rate</u> | <u>Tax Rate</u> | |
| | <u>\$40,000</u> | <u>\$40,000</u> | <u>Inc/(Dec)</u> | <u>\$50,000</u> | <u>\$50,000</u> | <u>Inc/(Dec)</u> | <u>\$60,000</u> | <u>\$60,000</u> | <u>Inc/(Dec)</u> |
| State | \$1.80 | \$1.80 | \$0.00 | \$2.25 | \$2.25 | \$0.00 | \$2.70 | \$2.70 | \$0.00 |
| Stutsman County | 188.28 | 196.02 | 7.74 | 235.35 | 245.03 | 9.68 | 282.42 | 294.03 | 11.61 |
| Jamestown School District | 425.66 | 290.50 | (135.16) | 532.08 | 363.13 | (168.95) | 638.50 | 435.75 | (202.74) |
| Jamestown Park Board | 77.33 | 78.17 | 0.85 | 96.66 | 97.72 | 1.06 | 115.99 | 117.26 | 1.27 |
| City of Jamestown | 191.34 | 206.12 | 14.78 | 239.18 | 257.65 | 18.47 | 287.01 | 309.18 | 22.17 |
| City Library | 27.00 | 27.00 | 0.00 | 33.75 | 33.75 | 0.00 | 40.50 | 40.50 | 0.00 |
| City Airport | 9.34 | 9.22 | (0.13) | 11.68 | 11.52 | (0.16) | 14.01 | 13.82 | (0.19) |
| TOTAL | \$920.75 | \$808.83 | (\$111.92) | \$1,150.94 | \$1,011.04 | (\$139.91) | \$1,381.13 | \$1,213.25 | (\$167.89) |

Where Each One Dollar of the Jamestown Property Tax Dollar Goes



2009 MILL COMPARISONS
FOR 2010 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

| <u>RANK THIS YEAR</u> | <u>LAST YEAR</u> | | <u>2000 POPULATION</u> | <u>2008 EST. POPULATION</u> | <u>VALUATION</u> | <u>STATE & COUNTY</u> | <u>CITY</u> | <u>PARK DISTRICT</u> | <u>SCHOOL</u> | <u>OTHER*</u> | <u>TOTAL</u> |
|-------------------------------|----------------------|-------------|----------------------------|---------------------------------|------------------|-------------------------------|-------------|--------------------------|---------------|---------------|--------------|
| 1 | 1 | Bismarck | 55,532 | 60,389 | 194,765,794 | 56.44 | 80.63 | 39.63 | 142.03 | 0.00 | 318.73 |
| 2 | 4 | Williston | 12,512 | 12,641 | 27,764,345 | 91.80 | 66.68 | 40.17 | 121.02 | 1.93 | 321.60 |
| 3 | 3 | Dickinson | 16,010 | 16,035 | 38,803,897 | 99.37 | 93.95 | 26.88 | 122.36 | 0.00 | 342.56 |
| 4 | 2 | Minot | 36,567 | 35,419 | 105,934,967 | 78.43 | 108.12 | 30.68 | 133.40 | 0.00 | 350.63 |
| 5 | 5 | West Fargo | 14,940 | 23,708 | 70,814,846 | 62.00 | 91.37 | 32.45 | 170.64 | 9.45 | 365.91 |
| 6 | 6 | Fargo | 90,599 | 95,531 | 314,345,150 | 62.00 | 58.25 | 31.45 | 221.77 | 7.45 | 380.92 |
| 7 | 7 | Valley City | 6,826 | 6,230 | 10,836,373 | 104.07 | 92.63 | 41.59 | 145.66 | 0.00 | 383.95 |
| 8 | 8 | Grand Forks | 49,321 | 51,313 | 141,209,675 | 115.49 | 107.82 | 37.94 | 139.35 | 0.00 | 400.60 |
| 9 | 9 | Mandan | 16,718 | 18,091 | 40,210,208 | 116.81 | 97.93 | 37.77 | 157.17 | 4.39 | 414.07 |
| 10 | 10 | Wahpeton | 8,586 | 7,585 | 13,283,301 | 129.00 | 120.36 | 37.94 | 134.08 | 0.97 | 422.35 |
| 11 | 13 | Devils Lake | 7,222 | 6,708 | 10,880,536 | 128.69 | 121.64 | 58.12 | 133.53 | 0.00 | 441.98 |
| 12 | 11 | Jamestown | 15,527 | 14,630 | 27,437,676 | 109.90 | 134.63 | 43.43 | 161.39 | 0.00 | 449.35 |
| 13 | 12 | Grafton | 4,516 | 3,978 | 5,442,628 | 145.20 | 110.20 | 32.04 | 164.46 | 0.69 | 452.59 |

* Other includes districts such as: fire, ambulance, airport, water management, county park, county library, recreation, soil conservation, weed control, vector control, etc.

2009 vs 2008 VALUATION AND MILL LEVY COMPARISONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

| <u>RANK</u> | | | <u>2000</u> | <u>EST.</u> | <u>2008</u> | <u>2009</u> | <u>INC/(DEC)</u> | <u>%</u> | <u>2008</u> | <u>2009</u> | <u>MILLS</u> | <u>2008</u> | <u>2009</u> | <u>INC/(DEC)</u> |
|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|----------|------------------|------------------|------------------|------------------|------------------|------------------|
| <u>THIS</u> | <u>LAST</u> | | <u>POP.</u> | <u>POP.</u> | <u>VALUATION</u> | <u>VALUATION</u> | | | <u>MILL LEVY</u> | <u>MILL LEVY</u> | <u>INC/(DEC)</u> | <u>TAXES</u> | <u>TAXES</u> | |
| <u>YEAR</u> | <u>YEAR</u> | | | | | | | | | | | <u>\$100,000</u> | <u>\$100,000</u> | <u>INC/(DEC)</u> |
| 1 | 1 | Bismarck | 55,532 | 60,389 | 184,598,386 | 194,765,794 | 10,167,408 | 5.5% | 400.61 | 318.73 | (81.88) | \$1,802.75 | \$1,434.29 | -20.44% |
| 2 | 4 | Williston | 12,512 | 12,641 | 23,281,558 | 27,764,345 | 4,482,787 | 19.3% | 427.86 | 321.60 | (106.26) | \$1,925.37 | \$1,447.20 | -24.84% |
| 3 | 3 | Dickinson | 16,010 | 16,035 | 34,161,015 | 38,803,897 | 4,642,882 | 13.6% | 424.75 | 342.56 | (82.19) | \$1,911.38 | \$1,541.52 | -19.35% |
| 4 | 2 | Minot | 36,567 | 35,419 | 96,209,103 | 105,934,967 | 9,725,864 | 10.1% | 421.27 | 350.63 | (70.64) | \$1,895.72 | \$1,577.84 | -16.77% |
| 5 | 5 | West Fargo | 14,940 | 23,708 | 67,877,995 | 70,814,846 | 2,936,851 | 4.3% | 441.38 | 365.91 | (75.47) | \$1,986.21 | \$1,646.60 | -17.10% |
| 6 | 6 | Fargo | 90,599 | 95,531 | 302,612,498 | 314,345,150 | 11,732,652 | 3.9% | 455.43 | 380.92 | (74.51) | \$2,049.44 | \$1,714.14 | -16.36% |
| 7 | 7 | Valley City | 6,826 | 6,230 | 10,146,965 | 10,836,373 | 689,408 | 6.8% | 471.67 | 383.95 | (87.72) | \$2,122.52 | \$1,727.78 | -18.60% |
| 8 | 8 | Grand Forks | 49,321 | 51,313 | 136,538,777 | 141,209,675 | 4,670,898 | 3.4% | 472.72 | 400.60 | (72.12) | \$2,127.24 | \$1,802.70 | -15.26% |
| 9 | 9 | Mandan | 16,718 | 18,091 | 37,651,647 | 40,210,208 | 2,558,561 | 6.8% | 497.61 | 414.07 | (83.54) | \$2,239.25 | \$1,863.32 | -16.79% |
| 10 | 10 | Wahpeton | 8,586 | 7,585 | 13,000,029 | 13,283,301 | 283,272 | 2.2% | 502.91 | 422.35 | (80.56) | \$2,263.10 | \$1,900.58 | -16.02% |
| 11 | 13 | Devils Lake | 7,222 | 6,708 | 10,591,817 | 10,880,536 | 288,719 | 2.7% | 521.53 | 441.98 | (79.55) | \$2,346.89 | \$1,988.91 | -15.25% |
| 12 | 11 | Jamestown | 15,527 | 14,630 | 26,117,411 | 27,437,676 | 1,320,265 | 5.1% | 511.53 | 449.35 | (62.18) | \$2,301.89 | \$2,022.08 | -12.16% |
| 13 | 12 | Grafton | 4,516 | 3,978 | 5,378,507 | 5,442,628 | 64,121 | 1.2% | 513.80 | 452.59 | (61.21) | \$2,312.10 | \$2,036.66 | -11.91% |

2009 MILL COMPARISONS
FOR 2010 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

| <u>RANK</u> | | | <u>2008</u> | <u>2009</u> | | <u>2008</u> | <u>2009</u> | | <u>0.0%</u> |
|-------------|-------------|-------------|--------------------|--------------------|------------------|---------------------|---------------------|------------------|------------------|
| <u>THIS</u> | <u>LAST</u> | | <u>STATE &</u> | <u>STATE &</u> | <u>MILL LEVY</u> | <u>TAXES</u> | <u>TAXES</u> | <u>\$</u> | <u>INC/(DEC)</u> |
| <u>YEAR</u> | <u>YEAR</u> | | <u>COUNTY</u> | <u>COUNTY</u> | <u>INC/(DEC)</u> | <u>\$100,000.00</u> | <u>\$100,000.00</u> | <u>INC/(DEC)</u> | <u>INC/(DEC)</u> |
| 1 | 1 | Bismarck | 54.85 | 56.44 | 1.59 | 246.83 | 253.98 | 7.15 | 2.9% |
| 2 | 2 | Fargo | 62.00 | 62.00 | 0.00 | 279.00 | 279.00 | 0.00 | 0.0% |
| 3 | 3 | West Fargo | 62.00 | 62.00 | 0.00 | 279.00 | 279.00 | 0.00 | 0.0% |
| 4 | 4 | Minot | 70.57 | 78.43 | 7.86 | 317.57 | 352.94 | 35.37 | 11.1% |
| 5 | 6 | Williston | 104.22 | 91.80 | (12.42) | 468.99 | 413.10 | (55.89) | -11.9% |
| 6 | 5 | Dickinson | 98.91 | 99.37 | 0.46 | 445.10 | 447.17 | 2.07 | 0.5% |
| 7 | 8 | Valley City | 108.15 | 104.07 | (4.08) | 486.68 | 468.32 | (18.36) | -3.8% |
| 8 | 7 | Jamestown | 105.60 | 109.90 | 4.30 | 475.20 | 494.55 | 19.35 | 4.1% |
| 9 | 9 | Grand Forks | 112.09 | 115.49 | 3.40 | 504.41 | 519.71 | 15.30 | 3.0% |
| 10 | 10 | Mandan | 119.36 | 116.81 | (2.55) | 537.12 | 525.65 | (11.48) | -2.1% |
| 11 | 12 | Devils Lake | 127.65 | 128.69 | 1.04 | 574.43 | 579.11 | 4.68 | 0.8% |
| 12 | 11 | Wahpeton | 129.00 | 129.00 | 0.00 | 580.50 | 580.50 | 0.00 | 0.0% |
| 13 | 13 | Grafton | 131.20 | 145.20 | 14.00 | 590.40 | 653.40 | 63.00 | 10.7% |

| <u>RANK</u> | | | <u>2008</u> | <u>2009</u> | | <u>2008</u> | <u>2009</u> | | <u>0.0%</u> |
|-------------|-------------|-------------|-------------|-------------|------------------|---------------------|---------------------|------------------|------------------|
| <u>THIS</u> | <u>LAST</u> | | <u>PARK</u> | <u>PARK</u> | <u>MILL LEVY</u> | <u>TAXES</u> | <u>TAXES</u> | <u>\$</u> | <u>INC/(DEC)</u> |
| <u>YEAR</u> | <u>YEAR</u> | | <u>LEVY</u> | <u>LEVY</u> | <u>INC/(DEC)</u> | <u>\$100,000.00</u> | <u>\$100,000.00</u> | <u>INC/(DEC)</u> | <u>INC/(DEC)</u> |
| 1 | 1 | Dickinson | 28.33 | 26.88 | (1.45) | 127.49 | 120.96 | (6.52) | -5.1% |
| 2 | 4 | Minot | 32.80 | 30.68 | (2.12) | 147.60 | 138.06 | (9.54) | -6.5% |
| 3 | 2 | Fargo | 31.56 | 31.45 | (0.11) | 142.02 | 141.53 | (0.49) | -0.3% |
| 4 | 3 | Grafton | 32.57 | 32.04 | (0.53) | 146.57 | 144.18 | (2.38) | -1.6% |
| 5 | 5 | West Fargo | 36.42 | 32.45 | (3.97) | 163.89 | 146.03 | (17.87) | -10.9% |
| 6 | 6 | Mandan | 37.84 | 37.77 | (0.07) | 170.28 | 169.97 | (0.32) | -0.2% |
| 7 | 7 | Grand Forks | 39.02 | 37.94 | (1.08) | 175.59 | 170.73 | (4.86) | -2.8% |
| 7 | 8 | Wahpeton | 39.14 | 37.94 | (1.20) | 176.13 | 170.73 | (5.40) | -3.1% |
| 9 | 9 | Bismarck | 39.59 | 39.63 | 0.04 | 178.16 | 178.34 | 0.18 | 0.1% |
| 10 | 10 | Williston | 41.20 | 40.17 | (1.03) | 185.40 | 180.77 | (4.63) | -2.5% |
| 11 | 11 | Valley City | 42.90 | 41.59 | (1.31) | 193.05 | 187.16 | (5.89) | -3.1% |
| 12 | 12 | Jamestown | 42.96 | 43.43 | 0.47 | 193.32 | 195.44 | 2.12 | 1.1% |
| 13 | 13 | Devils Lake | 57.14 | 58.12 | 0.98 | 257.13 | 261.54 | 4.41 | 1.7% |

(Cont. on next page)

2009 MILL COMPARISONS
FOR 2010 APPROPRIATIONS
BY POLITICAL SUBDIVISION
WITHIN THE 13 LARGEST CITIES IN NORTH DAKOTA

| <u>RANK</u> | | | <u>2008</u> | <u>2009</u> | | <u>2008</u> | <u>2009</u> | | <u>0.0%</u> |
|-------------|-------------|-------------|-------------|-------------|------------------|---------------------|---------------------|------------------|------------------|
| <u>THIS</u> | <u>LAST</u> | | <u>CITY</u> | <u>CITY</u> | <u>MILL LEVY</u> | <u>TAXES</u> | <u>TAXES</u> | <u>\$</u> | <u>INC/(DEC)</u> |
| <u>YEAR</u> | <u>YEAR</u> | | <u>LEVY</u> | <u>LEVY</u> | <u>INC/(DEC)</u> | <u>\$100,000.00</u> | <u>\$100,000.00</u> | <u>INC/(DEC)</u> | <u>INC/(DEC)</u> |
| 1 | 1 | Fargo | 58.25 | 58.25 | 0.00 | 262.13 | 262.13 | 0.00 | 0.0% |
| 2 | 2 | Williston | 78.89 | 66.68 | (12.21) | 355.01 | 300.06 | (54.94) | -15.5% |
| 3 | 3 | Bismarck | 82.78 | 80.63 | (2.15) | 372.51 | 362.84 | (9.68) | -2.6% |
| 4 | 4 | West Fargo | 88.47 | 91.37 | 2.90 | 398.12 | 411.17 | 13.05 | 3.3% |
| 5 | 5 | Valley City | 95.54 | 92.63 | (2.91) | 429.93 | 416.84 | (13.10) | -3.0% |
| 6 | 6 | Dickinson | 98.95 | 93.95 | (5.00) | 445.28 | 422.78 | (22.50) | -5.1% |
| 7 | 7 | Mandan | 102.02 | 97.93 | (4.09) | 459.09 | 440.69 | (18.40) | -4.0% |
| 8 | 8 | Grand Forks | 104.92 | 107.82 | 2.90 | 472.14 | 485.19 | 13.05 | 2.8% |
| 9 | 10 | Minot | 113.25 | 108.12 | (5.13) | 509.63 | 486.54 | (23.09) | -4.5% |
| 10 | 9 | Grafton | 111.35 | 110.20 | (1.15) | 501.08 | 495.90 | (5.17) | -1.0% |
| 11 | 11 | Wahpeton | 120.36 | 120.36 | 0.00 | 541.62 | 541.62 | 0.00 | 0.0% |
| 12 | 12 | Devils Lake | 124.95 | 121.64 | (3.31) | 562.28 | 547.38 | (14.90) | -2.6% |
| 13 | 13 | Jamestown | 126.49 | 134.63 | 8.14 | 569.21 | 605.84 | 36.63 | 6.4% |

| <u>RANK</u> | | | <u>2008</u> | <u>2009</u> | | <u>2008</u> | <u>2009</u> | | <u>0.0%</u> |
|-------------|-------------|-------------|---------------|---------------|------------------|---------------------|---------------------|------------------|------------------|
| <u>THIS</u> | <u>LAST</u> | | <u>SCHOOL</u> | <u>SCHOOL</u> | <u>MILL LEVY</u> | <u>TAXES</u> | <u>TAXES</u> | <u>\$</u> | <u>INC/(DEC)</u> |
| <u>YEAR</u> | <u>YEAR</u> | | <u>LEVY</u> | <u>LEVY</u> | <u>INC/(DEC)</u> | <u>\$100,000.00</u> | <u>\$100,000.00</u> | <u>INC/(DEC)</u> | <u>INC/(DEC)</u> |
| 1 | 2 | Williston | 201.53 | 121.02 | (80.51) | 906.89 | 544.59 | (362.30) | -39.9% |
| 2 | 1 | Dickinson | 197.53 | 122.36 | (75.17) | 888.89 | 550.62 | (338.27) | -38.1% |
| 3 | 3 | Minot | 204.65 | 133.40 | (71.25) | 920.93 | 600.30 | (320.63) | -34.8% |
| 4 | 4 | Devils Lake | 212.06 | 133.53 | (78.53) | 954.27 | 600.89 | (353.39) | -37.0% |
| 5 | 5 | Wahpeton | 213.41 | 134.08 | (79.33) | 960.35 | 603.36 | (356.99) | -37.2% |
| 6 | 6 | Grand Forks | 213.69 | 139.35 | (74.34) | 961.61 | 627.08 | (334.53) | -34.8% |
| 7 | 7 | Bismarck | 223.39 | 142.03 | (81.36) | 1,005.26 | 639.14 | (366.12) | -36.4% |
| 8 | 8 | Valley City | 225.08 | 145.66 | (79.42) | 1,012.86 | 655.47 | (357.39) | -35.3% |
| 9 | 9 | Mandan | 233.94 | 157.17 | (76.77) | 1,052.73 | 707.27 | (345.47) | -32.8% |
| 10 | 10 | Jamestown | 236.48 | 161.39 | (75.09) | 1,064.16 | 726.26 | (337.91) | -31.8% |
| 11 | 11 | Grafton | 237.99 | 164.46 | (73.53) | 1,070.96 | 740.07 | (330.89) | -30.9% |
| 12 | 12 | West Fargo | 245.64 | 170.64 | (75.00) | 1,105.38 | 767.88 | (337.50) | -30.5% |
| 13 | 13 | Fargo | 296.77 | 221.77 | (75.00) | 1,335.47 | 997.97 | (337.50) | -25.3% |

PER CAPITA VALUATION & TAXATION
2009 MILL LEVIES - 2010 APPROPRIATIONS
FOR THE 13 LARGEST CITIES IN NORTH DAKOTA

| <u>RANK</u> | | | <u>2000</u> | <u>2008 EST.</u> | <u>\$</u> | <u>PER CAPITA</u> | <u>STATE &</u> | <u>TAX PER</u> | <u>CITY</u> | <u>TAX PER</u> | <u>PARK</u> | <u>TAX PER</u> | <u>SCHOOL</u> | <u>TAX PER</u> | <u>TOTAL</u> | <u>TAX PER</u> |
|-------------|-------------|-------------|--------------------|--------------------|------------------|-------------------|--------------------|----------------|-------------|----------------|-----------------|----------------|---------------|----------------|--------------|----------------|
| <u>THIS</u> | <u>LAST</u> | | <u>POPULATION*</u> | <u>POPULATION*</u> | <u>VALUATION</u> | <u>VALUATION</u> | <u>COUNTY</u> | <u>CAPITA</u> | <u>LEVY</u> | <u>CAPITA</u> | <u>DISTRICT</u> | <u>CAPITA</u> | <u>LEVY</u> | <u>CAPITA</u> | <u>LEVY</u> | <u>CAPITA</u> |
| <u>YEAR</u> | <u>YEAR</u> | | | | | | <u>LEVY</u> | | <u>LEVY</u> | | <u>LEVY</u> | | <u>LEVY</u> | | <u>LEVY</u> | <u>CAPITA</u> |
| 1 | 1 | Grafton | 4,516 | 3,978 | 5,442,628 | \$1,368.18 | 145.20 | \$198.66 | 110.20 | \$150.77 | 32.04 | \$43.84 | 164.46 | \$225.01 | 452.59 | \$619.23 |
| 2 | 2 | Valley City | 6,826 | 6,230 | 10,836,373 | \$1,739.39 | 104.07 | \$181.02 | 92.63 | \$161.12 | 41.59 | \$72.34 | 145.66 | \$253.36 | 383.95 | \$667.84 |
| 3 | 3 | Williston | 12,512 | 12,641 | 27,764,345 | \$2,196.37 | 91.80 | \$201.63 | 66.68 | \$146.45 | 40.17 | \$88.23 | 121.02 | \$265.81 | 321.60 | \$706.35 |
| 4 | 4 | Devils Lake | 7,222 | 6,708 | 10,880,536 | \$1,622.02 | 128.69 | \$208.74 | 121.64 | \$197.30 | 58.12 | \$94.27 | 133.53 | \$216.59 | 441.98 | \$716.90 |
| 5 | 5 | Wahpeton | 8,586 | 7,585 | 13,283,301 | \$1,751.26 | 129.00 | \$225.91 | 120.36 | \$210.78 | 37.94 | \$66.44 | 134.08 | \$234.81 | 422.35 | \$739.64 |
| 6 | 7 | Dickinson | 16,010 | 16,035 | 38,803,897 | \$2,419.95 | 99.37 | \$240.47 | 93.95 | \$227.35 | 26.88 | \$65.05 | 122.36 | \$296.11 | 342.56 | \$828.98 |
| 7 | 6 | Jamestown | 15,527 | 14,630 | 27,437,676 | \$1,875.44 | 109.90 | \$206.11 | 134.63 | \$252.49 | 43.43 | \$81.45 | 161.39 | \$302.68 | 449.35 | \$842.73 |
| 8 | 8 | Mandan | 16,718 | 18,091 | 40,210,208 | \$2,222.66 | 116.81 | \$259.63 | 97.93 | \$217.67 | 37.77 | \$83.95 | 157.17 | \$349.34 | 414.07 | \$920.34 |
| 9 | 10 | Bismarck | 55,532 | 60,389 | 194,765,794 | \$3,225.19 | 56.44 | \$182.03 | 80.63 | \$260.05 | 39.63 | \$127.81 | 142.03 | \$458.07 | 318.73 | \$1,027.96 |
| 10 | 9 | Minot | 36,567 | 35,419 | 105,934,967 | \$2,990.91 | 78.43 | \$234.58 | 108.12 | \$323.38 | 30.68 | \$91.76 | 133.40 | \$398.99 | 350.63 | \$1,048.70 |
| 11 | 12 | West Fargo | 14,940 | 23,708 | 70,814,846 | \$2,986.96 | 62.00 | \$185.19 | 91.37 | \$272.92 | 32.45 | \$96.93 | 170.64 | \$509.69 | 365.91 | \$1,092.96 |
| 12 | 11 | Grand Forks | 49,321 | 51,313 | 141,209,675 | \$2,751.93 | 115.49 | \$317.82 | 107.82 | \$296.71 | 37.94 | \$104.41 | 139.35 | \$383.48 | 400.60 | \$1,102.42 |
| 13 | 13 | Fargo | 90,599 | 95,531 | 314,345,150 | \$3,290.50 | 62.00 | \$204.01 | 58.25 | \$191.67 | 31.45 | \$103.49 | 221.77 | \$729.74 | 380.92 | \$1,253.42 |

CITY OF JAMESTOWN
MILL LEVY & VALUATION HISTORY
CITY - COUNTY - SCHOOL - PARK DISTRICT

| <u>Tax Year</u> | <u>1984</u> | <u>1985</u> | <u>1986</u> | <u>1987</u> | <u>1988</u> | <u>1989</u> | <u>1990</u> | <u>1991</u> |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| State | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Stutsman County | 64.99 | 68.75 | 72.45 | 77.80 | 86.53 | 94.98 | 99.35 | 106.49 |
| <u>City of Jamestown</u> | | | | | | | | |
| General | 53.84 | 57.09 | 76.67 | 84.93 | 88.23 | 96.99 | 99.84 | 97.90 |
| Soc. Sec. & Pension | 8.70 | 10.38 | 10.08 | 11.55 | 10.24 | 7.54 | 7.59 | 10.01 |
| Pub. Bldg. Site | 2.00 | 1.99 | 2.00 | 1.99 | 2.01 | 4.99 | 5.01 | 5.01 |
| City Share Specials | 9.66 | 11.31 | 11.18 | 13.20 | 15.41 | 16.13 | 16.59 | 16.01 |
| Advertising | 0.50 | 0.50 | 0.50 | 0.49 | 0.75 | 0.50 | 0.51 | 0.50 |
| Spcl. Assmnt. Def. | 12.87 | 5.85 | 2.00 | 1.61 | 2.01 | 0.00 | 0.00 | 0.00 |
| Library | 8.17 | 8.51 | 9.17 | 10.06 | 13.69 | 14.5 | 15.32 | 15.93 |
| Airport | 4.19 | 4.23 | 5.20 | 5.24 | 5.72 | 5.95 | 5.95 | 6.10 |
| TOTAL | 99.93 | 99.86 | 116.80 | 129.07 | 138.06 | 146.60 | 150.81 | 151.46 |
| <u>Jamestown Park Board</u> | | | | | | | | |
| General | 15.93 | 15.67 | 15.61 | 20.00 | 26.74 | 30.85 | 32.08 | 33.24 |
| Spcl. Assmnt. | 3.45 | 3.24 | 3.53 | 4.46 | 4.43 | 5.18 | 4.43 | 4.54 |
| Rec. Comm. | 4.51 | 4.20 | 4.10 | 3.70 | 4.06 | 4.44 | 4.69 | 5.00 |
| Sink. & Int. | 1.29 | 1.26 | 1.29 | 1.28 | 1.66 | 1.64 | 1.56 | 1.50 |
| Soc. Sec. | 1.09 | 1.33 | 1.45 | 1.57 | 1.74 | 2.02 | 2.02 | 1.93 |
| Retirement | 0.91 | 0.87 | 0.94 | 1.04 | 0.96 | 1.01 | 1.02 | 0.70 |
| TOTAL | 27.18 | 26.57 | 26.92 | 32.05 | 39.59 | 45.14 | 45.80 | 46.91 |
| <u>Jamestown School District</u> | | | | | | | | |
| General | 105.75 | 117.21 | 120.48 | 125.37 | 140.80 | 150.78 | 159.66 | 160.50 |
| Bond Sink. & Int. | 1.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Building Fund | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| TOTAL | 117.65 | 127.21 | 130.48 | 135.37 | 150.80 | 160.78 | 169.66 | 170.50 |
| Total Mill Levy | 310.75 | 323.39 | 347.65 | 375.29 | 415.98 | 448.50 | 466.62 | 476.36 |
| <u>Taxable Valuations</u> | | | | | | | | |
| City | 15,531,554 | 15,472,324 | 14,889,899 | 14,213,237 | 13,546,990 | 13,514,531 | 13,431,913 | 13,443,321 |
| School District | 21,009,786 | 20,967,507 | 20,399,232 | 19,604,066 | 18,875,749 | 18,868,639 | 18,630,322 | 18,533,323 |
| County | 40,372,635 | 39,672,532 | 39,362,990 | 38,138,582 | 34,564,498 | 34,515,340 | 33,887,257 | 33,126,014 |

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CITY OF JAMESTOWN
MILL LEVY & VALUATION HISTORY
CITY - COUNTY - SCHOOL - PARK DISTRICT

| <u>Tax Year</u> | <u>1992</u> | <u>1993</u> | <u>1994</u> | <u>1995</u> | <u>1996</u> | <u>1997</u> | <u>1998</u> | <u>1999</u> |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| State | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Stutsman County | 112.46 | 112.13 | 107.81 | 104.89 | 98.16 | 98.36 | 98.26 | 98.26 |
| <u>City of Jamestown</u> | | | | | | | | |
| General | 98.30 | 103.60 | 103.17 | 99.21 | 95.64 | 103.31 | 99.36 | 93.85 |
| Soc. Sec. & Pension | 9.98 | 12.75 | 12.69 | 11.72 | 11.30 | 0.00 | 0.00 | 0.00 |
| Pub. Bldg. Site | 4.99 | 5.00 | 4.98 | 5.03 | 4.85 | 5.00 | 5.01 | 4.99 |
| City Share Specials | 15.38 | 7.30 | 7.39 | 8.25 | 7.22 | 8.57 | 10.25 | 11.30 |
| Advertising | 0.49 | 0.50 | 0.50 | 0.50 | 0.48 | 0.00 | 0.00 | 0.00 |
| Spcl. Assmnt. Def. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Library | 16.56 | 17.01 | 16.30 | 16.44 | 16.38 | 16.09 | 15.50 | 14.90 |
| Airport | 5.57 | 5.01 | 4.98 | 5.42 | 5.28 | 5.16 | 4.66 | 5.68 |
| TOTAL | 151.27 | 151.17 | 150.01 | 146.57 | 141.15 | 138.13 | 134.78 | 130.72 |
| <u>Jamestown Park Board</u> | | | | | | | | |
| General, Ins., Fac., etc. | 33.35 | 35.09 | 34.81 | 34.20 | 33.59 | 32.17 | 31.55 | 31.17 |
| Spcl. Assmnt. | 4.63 | 4.69 | 4.25 | 4.16 | 1.64 | 1.33 | 3.34 | 3.62 |
| Rec. Comm. | 6.01 | 5.25 | 5.17 | 5.07 | 4.98 | 4.79 | 4.61 | 4.42 |
| Sink. & Int. | 1.43 | 1.42 | 1.25 | 1.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| Soc. Sec. | 2.06 | 2.12 | 2.12 | 2.07 | 2.18 | 2.34 | 2.31 | 2.38 |
| Retirement | 0.70 | 0.71 | 0.63 | 0.63 | 0.60 | 0.51 | 0.78 | 0.69 |
| TOTAL | 48.18 | 49.28 | 48.23 | 47.61 | 42.99 | 41.14 | 42.59 | 42.28 |
| <u>Jamestown School District</u> | | | | | | | | |
| General & Other | 161.06 | 171.55 | 181.69 | 200.06 | 194.11 | 189.68 | 184.69 | 183.43 |
| Bond Sink. & Int. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Building Fund | 9.99 | 10.00 | 9.93 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| TOTAL | 171.05 | 181.55 | 191.62 | 210.06 | 204.11 | 199.68 | 194.69 | 193.43 |
| Total Mill Levy | 483.96 | 495.13 | 498.67 | 510.13 | 487.41 | 478.31 | 471.32 | 465.69 |
| <u>Taxable Valuations</u> | | | | | | | | |
| City | 13,598,917 | 13,638,078 | 14,114,382 | 14,677,339 | 15,224,899 | 15,831,346 | 16,460,159 | 17,426,927 |
| School District | 19,170,310 | 19,223,336 | 20,099,838 | 20,679,068 | 21,739,744 | 22,605,034 | 23,194,786 | 24,285,952 |
| County | 33,286,360 | 33,405,358 | 35,028,280 | 35,602,451 | 37,938,710 | 38,843,780 | 39,329,203 | 40,522,032 |

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CITY OF JAMESTOWN
MILL LEVY & VALUATION HISTORY
CITY - COUNTY - SCHOOL - PARK DISTRICT

| <u>Tax Year</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| State | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Stutsman County | 101.38 | 101.25 | 102.94 | 106.00 | 107.50 | 107.40 | 105.73 | 104.96 |
| <u>City of Jamestown</u> | | | | | | | | |
| General | 89.11 | 96.70 | 100.70 | 103.37 | 103.14 | 99.60 | 98.16 | 94.46 |
| Soc. Sec. & Pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pub. Bldg. Site | 4.98 | 5.00 | 5.00 | 4.99 | 4.99 | 4.99 | 5.00 | 5.03 |
| City Share Specials | 11.79 | 12.35 | 12.54 | 15.69 | 11.57 | 11.10 | 10.30 | 11.50 |
| Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Spcl. Assmnt. Def. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Library | 17.42 | 17.07 | 16.61 | 16.24 | 15.80 | 15.09 | 15.00 | 15.00 |
| Airport | 5.90 | 6.67 | 6.53 | 6.36 | 6.37 | 6.23 | 5.39 | 5.29 |
| TOTAL | 129.20 | 137.79 | 141.38 | 146.65 | 141.87 | 137.01 | 133.85 | 131.28 |
| <u>Jamestown Park Board</u> | | | | | | | | |
| General, Ins., Fac., etc. | 30.36 | 34.15 | 33.19 | 32.72 | 31.97 | 30.51 | 34.63 | 34.75 |
| Spcl. Assmnt. | 3.92 | 3.89 | 9.96 | 7.44 | 7.19 | 7.77 | 5.98 | 5.68 |
| Rec. Comm. | 4.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sink. & Int. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Soc. Sec. | 2.50 | 2.35 | 2.38 | 2.40 | 2.36 | 2.20 | 2.10 | 2.12 |
| Retirement | 0.66 | 0.63 | 0.88 | 0.98 | 0.95 | 0.97 | 0.91 | 0.87 |
| TOTAL | 41.72 | 41.02 | 46.41 | 43.54 | 42.47 | 41.45 | 43.62 | 43.42 |
| <u>Jamestown School District</u> | | | | | | | | |
| General & Other | 191.65 | 194.00 | 195.00 | 198.00 | 202.00 | 205.00 | 206.00 | 206.15 |
| Bond Sink. & Int. | 0.00 | 0.00 | 21.40 | 21.40 | 21.40 | 21.40 | 21.40 | 21.40 |
| Building Fund | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| TOTAL | 201.65 | 204.00 | 226.40 | 229.40 | 233.40 | 236.40 | 237.40 | 237.55 |
| Total Mill Levy | 474.95 | 485.06 | 518.13 | 526.59 | 526.24 | 523.26 | 521.60 | 518.21 |
| <u>Taxable Valuations</u> | | | | | | | | |
| City | 18,354,324 | 19,089,044 | 19,831,026 | 20,429,063 | 21,143,257 | 22,776,920 | 24,231,610 | 25,182,657 |
| School District | 25,753,815 | 26,676,102 | 27,735,961 | 28,469,866 | 29,518,951 | 31,455,516 | 33,517,779 | 34,836,862 |
| County | 42,809,556 | 44,460,222 | 46,183,597 | 47,118,491 | 48,321,399 | 50,889,666 | 53,706,579 | 55,005,509 |

CITY OF JAMESTOWN
MILL LEVY & VALUATION HISTORY
CITY - COUNTY - SCHOOL - PARK DISTRICT

| <u>Tax Year</u> | <u>2008</u> | <u>2009</u> |
|----------------------------------|-------------|-------------|
| State | 1.00 | 1.00 |
| Stutsman County | 104.60 | 108.90 |
| <u>City of Jamestown</u> | | |
| General | 91.08 | 98.69 |
| Soc. Sec. & Pension | 0.00 | 0.00 |
| Pub. Bldg. Site | 5.03 | 4.98 |
| City Share Specials | 10.19 | 10.84 |
| Advertising | 0.00 | 0.00 |
| Spcl. Assmnt. Def. | 0.00 | 0.00 |
| Library | 15.00 | 15.00 |
| Airport | 5.19 | 5.12 |
| TOTAL | 126.49 | 134.63 |
| <u>Jamestown Park Board</u> | | |
| General, Ins., Fac., etc. | 34.75 | 34.68 |
| Spcl. Assmnt. | 5.55 | 5.76 |
| Rec. Comm. | 0.00 | 0.00 |
| Sink. & Int. | 0.00 | 0.00 |
| Soc. Sec. | 2.09 | 2.06 |
| Retirement | 0.57 | 0.93 |
| TOTAL | 42.96 | 43.43 |
| <u>Jamestown School District</u> | | |
| General & Other | 205.08 | 129.99 |
| Bond Sink. & Int. | 21.40 | 21.40 |
| Building Fund | 10.00 | 10.00 |
| TOTAL | 236.48 | 161.39 |
| Total Mill Levy | 511.53 | 449.35 |
| <u>Taxable Valuations</u> | | |
| City | 26,117,411 | 27,437,676 |
| School District | 36,217,958 | 38,452,496 |
| County | 57,089,306 | 60,386,351 |