

SUPPLEMENTARY INFORMATION

*Combining and Individual Fund Financial
Statements and Schedules*

Notes to Supplementary Information

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**
For Nonmajor Governmental Funds

Special Revenue Funds

These nonmajor funds are used to account for specific revenues that are legally restricted for expenditures of a particular purpose.

Library Fund – accounts for the operation of the City’s library facility. Primary revenue sources include an allocation of the City’s property tax levy, intergovernmental revenues, and fines and forfeitures.

Communications Fund – accounts for the expenditure of funds for public access television and other communication functions. The primary revenue source is a partial allocation of cable TV franchise taxes.

Building Inspection Fund – accounts for the City’s building inspection activities. The primary revenue source is licenses and permit fees.

Planning Fund – accounts for the City’s planning activities. Primary revenue sources are licenses and permit fees, intergovernmental revenues, franchise taxes, and transfers from the general fund.

Debt Service Fund

Debt Service Fund – is a nonmajor fund that accounts for the payment of general obligation bond principal and interest. The principal source of revenue is property taxes, which for general obligation debt is exempt from tax limitation.

Capital Projects Fund

Parks Bond Construction Fund - accounts for the voter-approved general obligation bond funds for the acquisition of the land and construction of park facilities.

CITY OF WEST LINN, OREGON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total
ASSETS:				
Cash and investments	\$ 815,246	\$ -	\$ -	\$ 815,246
Restricted cash and investments	157,300	202,176	969,178	1,328,654
Property taxes receivable	-	68,995	-	68,995
Accounts receivable	103,391	-	-	103,391
	<u>1,075,937</u>	<u>271,171</u>	<u>969,178</u>	<u>2,316,286</u>
TOTAL ASSETS	\$ 1,075,937	\$ 271,171	\$ 969,178	\$ 2,316,286
LIABILITIES:				
Accounts payable	\$ 140,119	\$ -	\$ 1,050	\$ 141,169
Accrued salaries and payroll taxes	52,000	-	-	52,000
Deposits payable	287,357	-	-	287,357
Deferred revenue	-	56,785	-	56,785
Demand bank note payable	119,552	-	-	119,552
	<u>599,028</u>	<u>56,785</u>	<u>1,050</u>	<u>656,863</u>
TOTAL LIABILITIES	599,028	56,785	1,050	656,863
FUND BALANCES:				
Reserved for:				
Library endowment	157,300	-	-	157,300
Debt service	-	214,386	-	214,386
Capital projects	-	-	968,128	968,128
Unreserved	319,609	-	-	319,609
	<u>476,909</u>	<u>214,386</u>	<u>968,128</u>	<u>1,659,423</u>
TOTAL FUND BALANCES	476,909	214,386	968,128	1,659,423
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,075,937	\$ 271,171	\$ 969,178	\$ 2,316,286

CITY OF WEST LINN, OREGON

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total
REVENUES:				
Property taxes	\$ 963,150	\$ 925,371	\$ -	\$ 1,888,521
Licenses and permits	551,500	-	-	551,500
Franchise taxes	216,568	-	-	216,568
Charges for services	214,000	-	-	214,000
Fines and forfeitures	67,579	-	-	67,579
Intergovernmental	733,630	-	-	733,630
Investment earnings	3,530	1,682	5,943	11,155
Miscellaneous	15,384	-	-	15,384
TOTAL REVENUES	2,765,341	927,053	5,943	3,698,337
EXPENDITURES:				
Current:				
General government	768,639	-	-	768,639
Cultural and recreation	1,812,144	-	73,338	1,885,482
Public safety	520,490	-	-	520,490
Debt service:				
Principal	-	525,000	-	525,000
Interest	7,770	304,440	-	312,210
Capital outlay	21,117	-	589,943	611,060
TOTAL EXPENDITURES	3,130,160	829,440	663,281	4,622,881
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(364,819)	97,613	(657,338)	(924,544)
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	122,500	-	-	122,500
Transfers to other funds	(60,000)	-	-	(60,000)
Full faith and credit obligation bonds issued	-	-	504,000	504,000
Refunding bonds issued	-	-	4,915,000	4,915,000
Bond premium from issuance of debt	-	-	150,366	150,366
Payment to refunded bond escrow agent	-	-	(4,992,519)	(4,992,519)
TOTAL OTHER FINANCING SOURCES (USES)	62,500	-	576,847	639,347
NET CHANGE IN FUND BALANCES	(302,319)	97,613	(80,491)	(285,197)
FUND BALANCES - beginning	779,228	116,773	1,048,619	1,944,620
FUND BALANCES - ending	\$ 476,909	\$ 214,386	\$ 968,128	\$ 1,659,423

CITY OF WEST LINN, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Library Fund	Communications Fund	Building Inspection Fund	Planning Fund	Total
ASSETS:					
Cash and investments	\$ 115,605	\$ 203,826	\$ 86,681	\$ 409,134	\$ 815,246
Restricted cash and investments	157,300	-	-	-	157,300
Accounts receivable	-	-	-	103,391	103,391
TOTAL ASSETS	<u>\$ 272,905</u>	<u>\$ 203,826</u>	<u>\$ 86,681</u>	<u>\$ 512,525</u>	<u>\$ 1,075,937</u>
LIABILITIES:					
Accounts payable	\$ 11,300	\$ 47,304	\$ 79,099	\$ 2,416	\$ 140,119
Accrued salaries and payroll taxes	30,400	-	7,000	14,600	52,000
Deposits payable	-	-	2,641	284,716	287,357
Demand bank note payable	-	-	119,552	-	119,552
TOTAL LIABILITIES	<u>41,700</u>	<u>47,304</u>	<u>208,292</u>	<u>301,732</u>	<u>599,028</u>
FUND BALANCES (DEFICIT):					
Reserved for library endowment	157,300	-	-	-	157,300
Unreserved	73,905	156,522	(121,611)	210,793	319,609
TOTAL FUND BALANCES (DEFICIT)	<u>231,205</u>	<u>156,522</u>	<u>(121,611)</u>	<u>210,793</u>	<u>476,909</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 272,905</u>	<u>\$ 203,826</u>	<u>\$ 86,681</u>	<u>\$ 512,525</u>	<u>\$ 1,075,937</u>

CITY OF WEST LINN, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (DEFICIT)

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Library Fund	Communications Fund	Building Inspection Fund	Planning Fund	Total
REVENUES:					
Property taxes	\$ 963,150	\$ -	\$ -	\$ -	\$ 963,150
Licenses and permits	-	-	527,660	23,840	551,500
Franchise taxes	-	106,478	-	110,090	216,568
Charges for services	-	-	-	214,000	214,000
Fines and forfeitures	67,579	-	-	-	67,579
Intergovernmental	517,475	-	-	216,155	733,630
Investment earnings	1,494	1,039	-	997	3,530
Miscellaneous	6,755	-	5,137	3,492	15,384
TOTAL REVENUES	1,556,453	107,517	532,797	568,574	2,765,341
EXPENDITURES:					
Current:					
General government	-	-	-	768,639	768,639
Cultural and recreation	1,631,927	180,217	-	-	1,812,144
Public safety	-	-	520,490	-	520,490
Debt service:					
Interest	-	-	7,770	-	7,770
Capital outlay	9,719	11,398	-	-	21,117
TOTAL EXPENDITURES	1,641,646	191,615	528,260	768,639	3,130,160
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(85,193)	(84,098)	4,537	(200,065)	(364,819)
OTHER FINANCING SOURCES (USES):					
Transfers from other funds	-	-	-	122,500	122,500
Transfers to other funds	-	-	(60,000)	-	(60,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(60,000)	122,500	62,500
NET CHANGE IN FUND BALANCES	(85,193)	(84,098)	(55,463)	(77,565)	(302,319)
FUND BALANCES (DEFICIT) - beginning	316,398	240,620	(66,148)	288,358	779,228
FUND BALANCES (DEFICIT) - ending	\$ 231,205	\$ 156,522	\$ (121,611)	\$ 210,793	\$ 476,909

CITY OF WEST LINN, OREGON

LIBRARY FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL**

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Property taxes	\$ 968,000	\$ 968,000	\$ 963,150	\$ (4,850)
Intergovernmental	501,000	501,000	517,475	16,475
Fines and forfeitures	80,000	80,000	67,579	(12,421)
Investment earnings	8,000	8,000	1,494	(6,506)
Miscellaneous	<u>12,400</u>	<u>12,400</u>	<u>6,755</u>	<u>(5,645)</u>
TOTAL REVENUES	<u>1,569,400</u>	<u>1,569,400</u>	<u>1,556,453</u>	<u>(12,947)</u>
EXPENDITURES:				
Personal services	1,091,900	1,091,900	1,091,163	737
Materials and services	188,000	198,000	181,764	16,236
Capital outlay	10,000	10,000	9,719	281
Other requirements	157,300	157,300	-	157,300
Contingency	<u>31,895</u>	<u>21,895</u>	<u>-</u>	<u>21,895</u>
TOTAL EXPENDITURES	<u>1,479,095</u>	<u>1,479,095</u>	<u>1,282,646</u>	<u>196,449</u>
EXCESS OF REVENUES OVER EXPENDITURES	90,305	90,305	273,807	183,502
OTHER FINANCING USES:				
Transfers to other funds	<u>(359,000)</u>	<u>(359,000)</u>	<u>(359,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(268,695)	(268,695)	(85,193)	183,502
FUND BALANCES - beginning	<u>268,695</u>	<u>268,695</u>	<u>316,398</u>	<u>47,703</u>
FUND BALANCES - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231,205</u>	<u>\$ 231,205</u>

CITY OF WEST LINN, OREGON

COMMUNICATIONS FUND

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Franchise taxes	\$ 101,000	\$ 101,000	\$ 106,478	\$ 5,478
Investment earnings	13,500	13,500	1,039	(12,461)
TOTAL REVENUES	<u>114,500</u>	<u>114,500</u>	<u>107,517</u>	<u>(6,983)</u>
EXPENDITURES:				
Materials and services	216,000	216,000	180,217	35,783
Capital outlay	45,000	45,000	11,398	33,602
Contingency	145,500	145,500	-	145,500
TOTAL EXPENDITURES	<u>406,500</u>	<u>406,500</u>	<u>191,615</u>	<u>214,885</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES AND NET CHANGE IN FUND BALANCES	(292,000)	(292,000)	(84,098)	207,902
FUND BALANCES - beginning	<u>292,000</u>	<u>292,000</u>	<u>240,620</u>	<u>(51,380)</u>
FUND BALANCES - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,522</u>	<u>\$ 156,522</u>

CITY OF WEST LINN, OREGON

BUILDING INSPECTION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES (DEFICIT) - BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Licenses and permits	\$ 678,000	\$ 678,000	\$ 527,660	\$ (150,340)
Investment earnings	2,000	2,000	-	(2,000)
Miscellaneous	30,000	30,000	5,137	(24,863)
TOTAL REVENUES	710,000	710,000	532,797	(177,203)
EXPENDITURES:				
Personal services	428,400	428,400	418,016	10,384
Materials and services	36,000	36,000	20,474	15,526
Debt service:				
Principal	67,000	67,000	55,448	11,552
Interest	10,000	10,000	7,770	2,230
Capital outlay	25,500	25,500	-	25,500
Contingency	71,424	71,424	-	71,424
TOTAL EXPENDITURES	638,324	638,324	501,708	136,616
EXCESS OF REVENUES OVER EXPENDITURES	71,676	71,676	31,089	(40,587)
OTHER FINANCING USES:				
Transfers to other funds	(142,000)	(142,000)	(142,000)	-
NET CHANGE IN FUND BALANCES	(70,324)	(70,324)	(110,911)	(40,587)
FUND BALANCES - beginning	70,324	70,324	108,852	38,528
FUND BALANCES (DEFICIT) - ending	\$ -	\$ -	(2,059)	\$ (2,059)
RECONCILIATION TO GAAP BASIS:				
Adjustment for demand bank note payable			(119,552)	
FUND BALANCES (DEFICIT) GAAP BASIS, ending			(121,611)	

CITY OF WEST LINN, OREGON

PLANNING FUND

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Franchise taxes	\$ 119,000	\$ 119,000	\$ 110,090	\$ (8,910)
Intergovernmental	216,000	216,000	216,155	155
Licenses and permits	244,000	244,000	23,840	(220,160)
Investment earnings	3,000	3,000	997	(2,003)
Miscellaneous	15,000	15,000	3,492	(11,508)
TOTAL REVENUES	597,000	597,000	354,574	(242,426)
EXPENDITURES:				
Personal services	527,600	527,600	526,557	1,043
Material and services	167,000	167,000	45,082	121,918
Contingency	98,578	98,578	-	98,578
TOTAL EXPENDITURES	793,178	793,178	571,639	221,539
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(196,178)	(196,178)	(217,065)	(20,887)
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	336,500	336,500	336,500	-
Transfers to other funds	(197,000)	(197,000)	(197,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	139,500	139,500	139,500	-
NET CHANGE IN FUND BALANCES	(56,678)	(56,678)	(77,565)	(20,887)
FUND BALANCES - beginning	56,678	56,678	288,358	231,680
FUND BALANCES - ending	\$ -	\$ -	\$ 210,793	\$ 210,793

CITY OF WEST LINN, OREGON

DEBT SERVICE FUND

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Property taxes	\$ 928,079	\$ 928,079	\$ 925,371	\$ (2,708)
Investment earnings	1,000	1,000	1,682	682
TOTAL REVENUES	929,079	929,079	927,053	(2,026)
EXPENDITURES:				
Debt service:				
Principal	525,000	525,000	525,000	-
Interest	423,366	423,366	304,440	118,926
TOTAL EXPENDITURES	948,366	948,366	829,440	118,926
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND NET CHANGE IN FUND BALANCES	(19,287)	(19,287)	97,613	116,900
FUND BALANCES - beginning	19,287	19,287	116,773	97,486
FUND BALANCES - ending	\$ -	\$ -	\$ 214,386	\$ 214,386

CITY OF WEST LINN, OREGON

PARK BOND CONSTRUCTION FUND

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Investment earnings	\$ 40,000	\$ 40,000	\$ 5,943	\$ (34,057)
EXPENDITURES:				
Materials and services	-	-	73,338	(73,338)
Capital outlay	1,011,797	1,011,797	589,943	421,854
TOTAL EXPENDITURES	1,011,797	1,011,797	663,281	348,516
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(971,797)	(971,797)	(657,338)	314,459
OTHER FINANCING SOURCES (USES):				
Full faith and credit obligation bonds issued	-	-	504,000	504,000
Refunding bonds issued	-	-	4,915,000	4,915,000
Bond premium on issuance of debt	-	-	150,366	150,366
Payment to refunded bond escrow agent	-	-	(4,992,519)	(4,992,519)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	576,847	576,847
NET CHANGE IN FUND BALANCES	(971,797)	(971,797)	(80,491)	891,306
FUND BALANCES - beginning	971,797	971,797	1,048,619	76,822
FUND BALANCES - ending	\$ -	\$ -	\$ 968,128	\$ 968,128

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

Proprietary Funds

Proprietary Funds

These funds account for operations of the City's enterprise activities. All proprietary funds are major funds of the City.

Water Fund – accounts for the City's water utility operations including maintenance and operations. All water related revenue and expenditures, including capital replacement, are included in this fund.

Environmental Services Fund – accounts for the City's sewer and surface water operations. It includes the maintenance and operations of the sewer and surface water infrastructure.

CITY OF WEST LINN, OREGON

WATER FUND

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Water charges	\$ 3,113,000	\$ 3,113,000	\$ 2,954,547	\$ (158,453)
Investment earnings	40,000	40,000	85,228	45,228
Miscellaneous	70,000	70,000	49,931	(20,069)
Systems development charges	4,000	4,000	6,764	2,764
TOTAL REVENUES	3,227,000	3,227,000	3,096,470	(130,530)
EXPENDITURES:				
Personal services	511,400	511,400	510,354	1,046
Materials and services	1,408,200	1,428,200	1,249,000	179,200
Debt service	153,470	153,470	152,651	819
Capital outlay	500,000	540,000	357,950	182,050
Other requirements	151,100	151,100	-	151,100
Contingency	622,552	562,552	-	562,552
TOTAL EXPENDITURES	3,346,722	3,346,722	2,269,955	1,076,767
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(119,722)	(119,722)	826,515	946,237
OTHER FINANCING USES:				
Transfers to other funds	(1,027,000)	(1,027,000)	(1,027,000)	-
NET CHANGE IN FUND BALANCES	(1,146,722)	(1,146,722)	(200,485)	946,237
FUND BALANCES - beginning				
As originally stated	1,146,722	1,146,722	1,122,837	(23,885)
Prior period adjustment, budgetary basis	-	-	(301,683)	(301,683)
FUND BALANCES - restated beginning	1,146,722	1,146,722	821,154	(325,568)
FUND BALANCES - ending	\$ -	\$ -	620,669	\$ 620,669
RECONCILIATION TO GAAP BASIS:				
Adjustment for capital assets not being depreciated			307,853	
Adjustment for capital assets, net of accumulated depreciation			9,924,182	
Adjustment for investment in joint venture			7,318,919	
Adjustment for bonds payable - due within one year			(80,000)	
Adjustment for bonds payable			(1,225,000)	
FUND BALANCES - GAAP BASIS, ending			\$ 16,866,623	

CITY OF WEST LINN, OREGON

ENVIRONMENTAL SERVICES FUND

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Licenses and permits	\$ 30,000	\$ 30,000	\$ 47,930	\$ 17,930
Sewer charges	1,703,000	1,703,000	1,775,296	72,296
Surface water charges	608,000	608,000	561,898	(46,102)
Investment earnings	60,000	60,000	104,577	44,577
Miscellaneous	-	-	1,580	1,580
Systems development charges	56,000	56,000	65,608	9,608
TOTAL REVENUES	2,457,000	2,457,000	2,556,889	99,889
EXPENDITURES:				
Personal services	538,800	538,800	638,083	(99,283)
Materials and services	393,900	393,900	343,987	49,913
Capital outlay	980,000	980,000	275,501	704,499
Contingency	1,539,269	1,539,269	-	1,539,269
TOTAL EXPENDITURES	3,451,969	3,451,969	1,257,571	2,194,398
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(994,969)	(994,969)	1,299,318	2,294,287
OTHER FINANCING USES:				
Transfers to other funds	(932,000)	(932,000)	(932,000)	-
NET CHANGE IN FUND BALANCES	(1,926,969)	(1,926,969)	367,318	2,294,287
FUND BALANCES - beginning				
As originally stated	1,926,969	1,926,969	1,991,640	64,671
Prior period adjustment, budgetary basis	-	-	16,655	16,655
FUND BALANCES - restated beginning	1,926,969	1,926,969	2,008,295	81,326
FUND BALANCES - ending	\$ -	\$ -	2,375,613	\$ 2,375,613
RECONCILIATION TO GAAP BASIS:				
Adjustment for capital assets not being depreciated			86,244	
Adjustment for capital assets, net of accumulated depreciation			18,362,705	
FUND BALANCES - GAAP BASIS, ending			\$ 20,824,562	

CITY OF WEST LINN, OREGON

Notes to Supplementary Information

June 30, 2009

Supplementary Information includes budgetary comparisons for funds other than the general fund, parks and recreation fund, street fund, systems development charges fund, and the public safety fund which are presented in Required Supplementary Information.

1. Fund Balance Deficit

The building inspection fund presented on page 68 as a GAAP basis deficit fund balance of \$121,611 and a budget basis deficit fund balance of \$2,059. An interfund loan of \$250,000 payable with interest of five percent from the systems development charges fund was repaid in fiscal year 2007-08, replaced with a demand bank note for \$175,000 paid off in July 2009.

2. Expenditures over Appropriations

In the environmental services fund presented on page 74, the appropriation for personal services (\$538,800) was overspent by \$99,283 relating to labor costs incurred during the 2008-2009 winter storm events.

3. Prior Period Adjustments – Budget Basis

For the water fund presented on page 73, the beginning fund balance presented on a budget basis was in error due to a miscalculation of the amounts to be included in such balance. A decrease of \$301,683 to this fund's beginning fund balance brings this balance back in line to be reconciled to the fund balance presented on a GAAP basis.

For the environmental services fund presented on page 74, the beginning fund balance presented on a budget basis was in error due to a miscalculation of the amounts to be included in such balance. An increase of \$16,655 to this fund's beginning fund balance brings this balance back in line to be reconciled to the fund balance presented on a GAAP basis. Both of these errors occurred several years prior to June 30, 2008, and the corrections have no effect on the reported results of these funds for the fiscal year ended June 30, 2009.