

SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

The supplemental financial presentation contains data beyond what is included in the government and proprietary financial statements for nonmajor funds. This data is presented to provide additional financial information in order to better inform the users of the financial statements.

**CITY OF JEFFERSON, MISSOURI
Budgetary Comparison Schedule
Capital Improvement Tax Fund
For the Year Ended October 31, 2008**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balance, November 1	\$ 8,507,796	\$ 8,507,796	\$ 8,507,796	
Resources (inflows):				
Sales tax	4,702,000	4,702,000	4,643,400	\$ (58,600)
Intergovernmental	-	-	673,788	673,788
Investment earnings	100,000	100,000	279,889	179,889
Miscellaneous	-	-	80	80
Amounts available for appropriation	<u>13,309,796</u>	<u>13,309,796</u>	<u>14,104,953</u>	<u>795,157</u>
Charges to appropriations (outflows):				
Capital expenditures:				
Parks capital projects	3,433,533	3,433,533	1,324,786	2,108,747
Public safety capital projects	2,388,446	2,351,456	832,298	1,519,158
Stormwater projects	847,505	847,505	274,994	572,511
Street capital projects	2,382,244	2,112,244	1,305,232	807,012
Other capital projects	2,690,645	4,246,278	2,779,018	1,467,260
Transfers to other funds	1,713,928	465,285	75,372	389,913
Total charges to appropriations	<u>13,456,301</u> *	<u>13,456,301</u>	<u>6,591,700</u>	<u>6,864,601</u>
Budgetary fund balance, October 31	<u>\$ (146,505)</u>	<u>\$ (146,505)</u>	<u>\$ 7,513,253</u>	<u>\$ 7,659,758</u>

* Includes Capital Projects Reappropriated:

Parks capital projects	\$ 2,957,533
Public safety capital projects	508,446
Stormwater projects	447,505
Street capital projects	1,078,244
Transportation capital projects	223,285
Other capital projects	2,450,645
Total Capital Reappropriated	<u>\$ 7,665,658</u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Grant Fund - Established to account for the grants and other revenues received from federal, state and local sources and expenditures made for property buyouts, renovation and repairs resulting from the 1993 and 1995 flood. The activity in the last few years in this fund was used to account for the community development block grant that is funding the revitalization project for substandard housing within the government.

Police Training Fund - Proceeds from a portion of Municipal Court costs are set aside for training activities for police officers.

Lodging Tax Fund - Accounts for the collection of the City's 3% lodging Tax. Proceeds go to the Jefferson City's Convention and Visitors Bureau (a discretely presented component unit) to promote tourism and economic development.

Stone Ridge Transportation Development District - Accounts for the collection of 1% sales tax imposed. The City represents the District in connection with the administration and implementation of a Transportation Development District Sales Tax which applies to all retail sales made within the District. The District levied a sales tax of 1.0% for the purpose of development and construction of public transportation improvements within the District.

JC Veterans Plaza Trust Fund - Accounts for the proceeds of the sale of commemorative bricks or donations and expenditures for the cost, engraving and placement of the commemorative bricks and plaques; and the cost of maintenance and repair of the Veteran's Plaza.

City Hall Art Trust Fund - Provides art works in the John G. Christy Municipal (City Hall) building from proceeds of Sidney Larson's prints of the City Hall mural and proceeds from Jefferson City Police Department History books and local history books and/or donations.

USS Jefferson City Submarine - Accounts for private donations raised during the commissioning of the U.S. Navy ship that are used for crew events and promotions under the direction of a city appointed committee.

Woodland Cemetery - Accounts for private donations which include funds transferred from Exchange National Bank in 2000 from the Woodland Cemetery Trust Fund.

Firemen's Pension Trust Fund - Accounts for revenues (property tax and employer/employee contributions) and expenditures before being reported in the Firemen's Pension Trust Fund.

Capital Project Fund

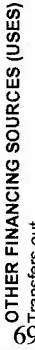
Streets & Public Facilities - Accounts for public improvement projects that are not a part of the Capital Improvement Sales Tax. The only project left in this fund is the stormwater master plan related to a state grant.

CITY OF JEFFERSON, MISSOURI
 Combining Balance Sheet
 Nonmajor Governmental Funds
 October 31, 2008

	Special Revenue Funds										Capital Projects Streets and Public Facilities	Total Nonmajor Governmental Funds
	Grant	Police Training	Lodging Tax	StoneRidge TDD	JC Vet Plaza Trust	City Hall Art Trust	USS Submarine Trust	Woodland Cemetery Trust	Firemen's Retirement Trust			
ASSETS												
Cash and cash equivalents	\$ -	\$ 31,732	\$ 50,940	\$ -	\$ 28,673	\$ 7,090	\$ 4,446	\$ 11,887	\$ -	\$ 3,194	\$ 137,962	
Investments	-	95,127	-	-	85,957	21,254	13,329	35,633	-	9,573	260,873	
Receivables (net of allowance for uncollectibles):												
Taxes and franchise fees	-	-	51,769	-	-	-	-	-	801,068	-	852,837	
Accrued interest	-	494	-	-	447	110	69	185	-	50	1,355	
Inventories	-	-	-	-	-	21,767	-	-	-	-	21,767	
Total assets	\$ -	\$ 127,353	\$ 102,709	\$ -	\$ 115,077	\$ 50,221	\$ 17,844	\$ 47,705	\$ 801,068	\$ 12,817	\$ 1,274,794	
LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts payable	-	430	85,411	-	-	409	-	-	-	526	86,776	
Deferred revenue	-	-	-	-	-	-	-	-	783,919	-	783,919	
Total liabilities	-	430	85,411	-	-	409	-	-	783,919	526	870,695	
Fund balances:												
Reserved for:												
Inventories	-	-	-	-	-	21,767	-	-	-	-	21,767	
Capital projects	-	-	-	-	-	-	-	-	-	9,346	9,346	
Local history donations	-	-	-	-	-	12,176	-	-	-	-	12,176	
Firemen's Pension	-	-	-	-	-	-	-	-	17,149	-	17,149	
Unreserved, reported in:												
Special revenue funds	-	126,923	17,298	-	115,077	15,869	17,844	47,705	-	-	340,716	
Capital projects funds	-	126,923	17,298	-	115,077	49,812	17,844	47,705	-	2,945	2,945	
Total fund balances	-	\$ 127,353	\$ 102,709	\$ -	\$ 115,077	\$ 50,221	\$ 17,844	\$ 47,705	\$ 801,068	\$ 12,817	\$ 1,274,794	
Total liabilities and fund balances	-	\$ 127,353	\$ 102,709	\$ -	\$ 115,077	\$ 50,221	\$ 17,844	\$ 47,705	\$ 801,068	\$ 12,817	\$ 1,274,794	

CITY OF JEFFERSON, MISSOURI
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended October 31, 2008

	Grant	Special Revenue Funds										Capital Projects Streets and Public Facilities	Total Nonmajor Governmental Funds	
		Police Training	Lodging Tax	StoneRidge TDD	JC Vet Plaza Trust	City Hall Art Trust	USS Submarine Trust	Woodland Cemetery Trust	Firemen's Retirement Trust					
REVENUES														
Sales and other user taxes	\$ -	\$ -	\$ 474,233	\$ 114,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 589,232
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	757,569
Fines and forfeitures	-	24,287	-	-	-	-	-	-	-	-	-	-	-	24,287
Investment earnings	-	4,886	1,520	-	4,577	1,145	760	760	1,905	30	735	-	-	15,558
Contributions	-	-	-	-	7,600	-	-	-	-	289,163	-	-	-	296,763
Miscellaneous	-	-	-	-	-	703	-	-	-	-	-	-	-	703
Total revenues	-	29,173	475,753	114,999	12,177	1,848	760	760	1,905	1,046,662	735	-	1,684,112	
EXPENDITURES														
Current:														
General Government	691	-	464,748	119,574	-	1,594	1,785	1,785	-	-	-	-	-	586,392
Public safety	-	21,292	-	-	-	-	-	-	-	1,046,662	-	-	-	1,067,954
Capital outlay-projects	-	-	-	-	3,317	-	-	-	-	-	106,557	-	-	109,874
Total expenditures	691	21,292	464,748	119,574	3,317	1,594	1,785	1,785	-	1,046,662	106,557	-	1,766,220	
Excess (deficiency) of revenues over expenditures	(691)	7,881	11,005	(4,575)	8,860	254	(1,025)	(1,025)	1,905	100	(105,822)	-	(82,108)	
OTHER FINANCING SOURCES (USES)														
Transfers out	(70,195)	-	(9,441)	(1,208)	-	-	-	-	-	-	-	-	-	(80,844)
Total other financing sources and uses	(70,195)	-	(9,441)	(1,208)	-	-	-	-	-	-	-	-	-	(80,844)
Net change in fund balances	(70,886)	7,881	1,564	(5,783)	8,860	254	(1,025)	(1,025)	1,905	100	(105,822)	-	(162,952)	
Fund balances-beginning	70,886	119,042	15,734	5,783	106,217	49,558	18,869	18,869	45,800	17,049	118,113	-	567,051	
Fund balances-ending	\$ -	\$ 126,923	\$ 17,298	\$ -	\$ 115,077	\$ 49,812	\$ 17,844	\$ 17,844	\$ 47,705	\$ 17,149	\$ 12,291	\$ -	\$ 404,099	



CITY OF JEFFERSON, MISSOURI
Budgetary Comparison Schedule
Grants Fund
For the Year Ended October 31, 2008

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balance, November 1	\$ 70,886	\$ 70,886	\$ 70,886	
Resources (inflows):				
Intergovernmental	-	-	-	\$ -
Investment earnings	-	-	-	0
Amounts available for appropriation	<u>70,886</u>	<u>70,886</u>	<u>70,886</u>	<u>0</u>
Charges to appropriations (outflows):				
Miscellaneous	-	-	691	(691)
Transfers out	<u>70,000</u>	<u>70,000</u>	<u>70,195</u>	<u>(195)</u>
Total charges to appropriations	<u>70,000</u>	<u>70,000</u>	<u>70,886</u>	<u>(886)</u>
Budgetary fund balance, October 31	<u>\$ 886</u>	<u>\$ 886</u>	<u>\$ -</u>	<u>\$ 886</u>

CITY OF JEFFERSON, MISSOURI
Budgetary Comparison Schedule
Police Training Fund
For the Year Ended October 31, 2008

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balance, November 1	\$ 119,042	\$ 119,042	\$ 119,042	
Resources (inflows):				
Fines and forfeitures	18,000	18,000	24,287	6,287
Investment earnings	4,000	4,000	4,886	886
Amounts available for appropriation	<u>141,042</u>	<u>141,042</u>	<u>148,215</u>	<u>7,173</u>
Charges to appropriations (outflows):				
Current:				
Public Safety	<u>22,000</u>	<u>22,000</u>	<u>21,292</u>	<u>708</u>
Total charges to appropriations	<u>22,000</u>	<u>22,000</u>	<u>21,292</u>	<u>708</u>
Budgetary fund balance, October 31	<u>\$ 119,042</u>	<u>\$ 119,042</u>	<u>\$ 126,923</u>	<u>\$ 7,881</u>

