

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF GRANDVIEW, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

YEAR ENDED SEPTEMBER 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
<b>REVENUES:</b>			
Taxes	\$ 8,534,216	\$ 9,004,216	\$ 9,913,235
Licenses and permits	550,600	550,600	485,342
Intergovernmental revenues	1,482,400	1,482,400	1,331,087
Charges for services	1,360,675	1,268,075	1,584,981
Fines and forfeitures	985,000	985,000	1,042,281
Interest	210,000	210,000	222,398
Other	<u>173,000</u>	<u>265,600</u>	<u>217,780</u>
Total revenues	<u>13,295,891</u>	<u>13,765,891</u>	<u>14,797,104</u>
<b>EXPENDITURES:</b>			
General government	3,359,651	3,353,651	3,192,418
Public safety	7,772,721	8,198,221	8,138,657
Community development	807,966	807,966	757,449
Public works	1,412,549	1,452,049	1,404,806
Culture and recreation	<u>651,759</u>	<u>662,759</u>	<u>649,659</u>
Total expenditures	<u>14,004,646</u>	<u>14,474,646</u>	<u>14,142,989</u>
Excess of revenues over (under) expenditures	<u>(708,755)</u>	<u>(708,755)</u>	<u>654,115</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	283,000	283,000	283,000
Transfers out	<u>(163,000)</u>	<u>(163,000)</u>	<u>(163,000)</u>
Total other financing sources (uses)	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Excess of revenues and other sources over (under) expenditures and other uses	(588,755)	(588,755)	774,115
<b>FUND BALANCE, beginning of year</b>	<u>4,745,992</u>	<u>4,745,992</u>	<u>5,024,963</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 4,157,237</u>	<u>\$ 4,157,237</u>	<u>\$ 5,799,078</u>

See the independent auditor's report.

**CITY OF GRANDVIEW, MISSOURI**

REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE

TRANSPORTATION SALES TAX FUND

YEAR ENDED SEPTEMBER 30, 2008

	<u>Budgeted Amounts</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
<b>REVENUES:</b>			
Taxes	\$ 1,353,700	\$ 1,353,700	\$1,387,344
Intergovernmental revenues	2,584,800	2,584,800	-
Interest	126,100	126,100	190,071
Other	<u>-</u>	<u>-</u>	<u>2,816</u>
Total revenues	<u>4,064,600</u>	<u>4,064,600</u>	<u>1,580,231</u>
<b>EXPENDITURES:</b>			
Capital outlay - Public works	<u>5,792,000</u>	<u>5,792,000</u>	<u>921,846</u>
Excess of revenues over (under) expenditures	(1,727,400)	(1,727,400)	658,385
<b>FUND BALANCE, beginning of year</b>	<u>3,698,654</u>	<u>3,698,654</u>	<u>4,233,895</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 1,971,254</u>	<u>\$ 1,971,254</u>	<u>\$4,892,280</u>

See the independent auditor's report.

**CITY OF GRANDVIEW, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**CAPITAL IMPROVEMENT SALES TAX FUND**  
**YEAR ENDED SEPTEMBER 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
<b>REVENUES:</b>			
Taxes	\$ 1,378,300	\$ 1,378,300	\$1,406,010
Interest	68,100	68,100	73,494
Other	<u>-</u>	<u>-</u>	<u>10,382</u>
Total revenues	<u>1,446,400</u>	<u>1,446,400</u>	<u>1,489,886</u>
<b>EXPENDITURES:</b>			
Capital outlay – General government	211,000	211,000	180,351
Capital outlay – Public safety	936,616	936,616	788,495
Capital outlay – Public works	<u>1,465,000</u>	<u>1,852,500</u>	<u>1,652,379</u>
Total expenditures	<u>2,612,616</u>	<u>3,000,116</u>	<u>2,621,225</u>
Excess of revenues under expenditures	(1,166,216)	(1,553,716)	(1,131,339)
<b>OTHER FINANCING SOURCES:</b>			
Proceeds from loan	<u>-</u>	<u>387,500</u>	<u>387,500</u>
Excess of revenues and other sources under expenditures	(1,166,216)	(1,166,216)	(743,839)
<b>FUND BALANCE, beginning of year</b>	<u>1,703,700</u>	<u>1,703,700</u>	<u>2,063,328</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 537,484</u>	<u>\$ 537,484</u>	<u>\$1,319,489</u>

See the independent auditor's report.

**CITY OF GRANDVIEW, MISSOURI**

REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE

COMMUNITY CENTER SALES TAX FUND

YEAR ENDED SEPTEMBER 30, 2008

	<u>Budgeted Amounts</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
<b>REVENUES:</b>			
Taxes	\$1,261,000	\$1,261,000	\$1,277,723
Charges for services	973,000	973,000	990,268
Interest	40,000	40,000	35,176
Other	<u>500</u>	<u>500</u>	<u>10,249</u>
Total revenues	<u>2,274,500</u>	<u>2,274,500</u>	<u>2,313,416</u>
<b>EXPENDITURES:</b>			
General – Culture and recreation	1,533,338	1,682,838	1,639,448
Capital outlay – Culture and recreation	<u>62,750</u>	<u>62,750</u>	<u>54,067</u>
Total expenditures	<u>1,596,088</u>	<u>1,745,588</u>	<u>1,693,515</u>
Excess of revenues over expenditures	678,412	528,912	619,901
<b>OTHER FINANCING USES:</b>			
Transfers out	<u>(770,000)</u>	<u>(770,000)</u>	<u>(720,000)</u>
Excess of revenues under expenditures and other uses	(91,588)	(241,088)	(100,099)
<b>FUND BALANCE, beginning of year</b>	<u>1,018,656</u>	<u>1,018,656</u>	<u>974,833</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 927,068</u>	<u>\$ 777,568</u>	<u>\$ 874,734</u>

See the independent auditor's report.

**CITY OF GRANDVIEW, MISSOURI**  
REQUIRED SUPPLEMENTARY INFORMATION  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
YEAR ENDED SEPTEMBER 30, 2008

**1. BUDGETS AND BUDGETARY ACCOUNTING**

The City prepares a budget for all funds. The reported budgetary data represents the final approved budget, after amendments, as adopted by the Board of Aldermen. The City's policy is to prepare the governmental fund types' annual operating budgets on the modified accrual basis of accounting, the same basis as required by generally accepted accounting principles. Encumbrances are reported as reservations of fund balances and are not included as expenditures.

The Board of Aldermen follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to September 1, the City Administrator submits to the Board of Aldermen a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and transfers and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to October 1, the budget for all funds is legally enacted through passage of an ordinance.
- The City Administrator is authorized to transfer budgeted amounts between departments within any fund and/or authorize departmental expenditures in excess of budgeted amounts. Any revision that alters the total expenditures of any fund must be approved by the Board of Aldermen.

**CITY OF GRANDVIEW, MISSOURI**  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS – RETIREMENT PLAN  
 YEAR ENDED SEPTEMBER 30, 2008

Schedule of Funding Progress

Missouri Local Government Employees Retirement System (LAGERS)

<u>Actuarial Valuation Date</u>	(a) <u>Actuarial Value of Plan Assets</u>	(b) <u>Entry Age Actuarial Accrued Liability</u>	(a/b) <u>Funded Ratio</u>	(a-b) <u>Funding Excess</u>	(c) <u>Annual Covered Payroll</u>	((a-b)/c) <u>Funding Excess as a Percent of Covered Payroll</u>
02/28/06	\$18,651,014	\$13,715,198	136%	\$4,935,816	\$7,111,174	69%
02/28/07	18,650,598	14,033,309	133%	4,617,289	7,522,122	61%
02/29/08	19,661,522	15,179,683	130%	4,481,839	8,249,263	54%

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund.

The actuarial assumptions were changed in conjunction with the February 28, 2006 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

See the independent auditor's report.

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**SUPPLEMENTARY INFORMATION**

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

**CITY OF GRANDVIEW, MISSOURI**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

SEPTEMBER 30, 2008

	<u>Special Revenue</u>	<u>2003 COP Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
CASH AND INVESTMENTS	\$3,213,084	\$ 114,688	\$ 52,936	\$3,380,708
RECEIVABLES (NET):				
Accounts	59,176	-	-	59,176
Property taxes	102,002	-	-	102,002
Other taxes	192,307	-	-	192,307
Accrued interest	36,274	-	698	36,972
Housing rehabilitation loans	73,870	-	-	73,870
RESTRICTED ASSETS:				
Cash and investments	-	1,110,147	606,137	1,716,284
Accrued interest	-	-	5,917	5,917
TIF loan receivable	-	-	449,663	449,663
Total assets	<u>\$3,676,713</u>	<u>\$1,224,835</u>	<u>\$1,115,351</u>	<u>\$6,016,899</u>
<b>LIABILITIES AND FUND BALANCES</b>				
LIABILITIES:				
Accounts payable	\$ 11,252	\$ -	\$ 100	\$ 11,352
Deferred revenue	<u>175,872</u>	<u>-</u>	<u>-</u>	<u>175,872</u>
Total liabilities	<u>187,124</u>	<u>-</u>	<u>100</u>	<u>187,224</u>
FUND BALANCES:				
Reserved for debt service	-	1,224,835	1,061,717	2,286,552
Unreserved	<u>3,489,589</u>	<u>-</u>	<u>53,534</u>	<u>3,543,123</u>
Total fund balances	<u>3,489,589</u>	<u>1,224,835</u>	<u>1,115,251</u>	<u>5,829,675</u>
Total liabilities and fund balances	<u>\$3,676,713</u>	<u>\$1,224,835</u>	<u>\$1,115,351</u>	<u>\$6,016,899</u>

**CITY OF GRANDVIEW, MISSOURI**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

YEAR ENDED SEPTEMBER 30, 2008

	<u>Special Revenue</u>	<u>2003 COP Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
<b>REVENUES:</b>				
Taxes	\$1,421,245	\$ -	-	\$1,421,245
Interest	137,298	72,725	15,668	225,691
Other	<u>92,779</u>	<u>-</u>	<u>26,271</u>	<u>119,050</u>
Total revenues	<u>1,651,322</u>	<u>72,725</u>	<u>41,939</u>	<u>1,765,986</u>
<b>EXPENDITURES:</b>				
Current:				
Community development	503,214	-	-	503,214
Culture and recreation	81,259	-	-	81,259
Capital outlay:				
Public safety	23	-	-	23
Community development	1,674	-	-	1,674
Public works	-	-	2,231	2,231
Culture and recreation	187,091	-	-	187,091
Debt service:				
Principal	18,255	260,000	140,000	418,255
Interest, fiscal and issue costs	2,246	476,170	271,539	749,955
Total expenditures	<u>793,762</u>	<u>736,170</u>	<u>413,770</u>	<u>1,943,702</u>
Excess of revenues over (under) expenditures	857,560	(663,445)	(371,831)	(177,716)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	100,000	733,000	380,572	1,213,572
Transfers out	<u>(487,472)</u>	<u>-</u>	<u>-</u>	<u>(487,472)</u>
Total other financing sources (uses)	<u>(387,472)</u>	<u>733,000</u>	<u>380,572</u>	<u>726,100</u>
Net change in fund balances	470,088	69,555	8,741	548,384
<b>FUND BALANCES, beginning of year</b>	<u>3,019,501</u>	<u>1,155,280</u>	<u>1,106,510</u>	<u>5,281,291</u>
<b>FUND BALANCES, end of year</b>	<u>\$3,489,589</u>	<u>\$1,224,835</u>	<u>\$1,115,251</u>	<u>\$5,829,675</u>

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## NONMAJOR SPECIAL REVENUE FUNDS

**Neighborhood Parks**--To account for moneys received from developers in meeting fee-in-lieu-of-land dedication requirements for park development. The revenues may be used only for the purchase, development and renovation of neighborhood parks and recreational facilities.

**Police Forfeiture**--To account for moneys received from various law enforcement agencies from forfeited items involved in criminal activities.

**Law Enforcement Block Grant**--To account for moneys received under the Federal Law Enforcement Block Grant Program for the purchase of law enforcement equipment.

**Housing Rehabilitation**--To account for moneys received from the Federal Community Development Block Grant and Rental Rehabilitation Grant Programs for low-interest housing rehabilitation assistance.

**Park Levy**--To account for moneys received from the property tax levy to be used for improving park facilities.

**Inman Square**--To account for moneys received from the Federal Community Development Block Grant to provide street improvements and housing assistance loans in the project area.

**Economic Development Enhancement**--To account for the City's economic development activities. Financing is provided by operating transfers.

**Tax Increment Financing District No. 2**--To account for moneys received from the property tax levy to be used for improving certain districts.

**Tax Increment Financing District No. 3**--To account for moneys received from the property tax levy to be used for improving certain districts.

**Tax Increment Financing District No. 5**--To account for moneys received from the property tax levy and sales tax increments to be used for improving certain districts.

**Tax Increment Financing District No. 6**--To account for moneys received from the property tax levy and sales tax increments to be used for improving certain districts.

**Tax Increment Financing District No. 7**--To account for moneys received from the property tax levy and sales tax increments to be used for improving certain districts.

**Tax Increment Financing District No. 8**--To account for moneys received from the property tax levy and sales tax increments to be used for improving certain districts.

**Tax Increment Financing District No. 9**--To account for moneys received from the property tax levy and sales tax increments to be used for improving certain districts.

**Tax Increment Financing District No. 10**--To account for moneys received from the property tax levy and sales tax increments to be used for improving certain districts.

**Tax Increment Financing District No. 11**--To account for moneys received from the property tax levy and sales tax increments to be used for improving certain districts.

**Tax Increment Financing District No. 12**--To account for moneys received from the property tax levy and sales tax increments to be used for improving certain districts.

**Tax Increment Financing District No. 13**--To account for moneys received from the property tax levy and sales tax increments to be used for improving certain districts.

**CITY OF GRANDVIEW, MISSOURI**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**SEPTEMBER 30, 2008**

	<u>Neighborhood Parks</u>	<u>Police Forfeiture</u>	<u>Law Enforcement Block Grant</u>	<u>Housing Rehabilitation</u>	<u>Park Levy</u>	<u>Inman Square</u>	<u>Economic Development Enhancement</u>	<u>Tax Increment Financing District No. 2</u>
<b>ASSETS</b>								
CASH AND INVESTMENTS	\$59,741	\$23,561	\$ 8,574	\$ 98,984	\$812,475	\$27,967	\$283,531	\$ 4,030
RECEIVABLES (NET):								
Accounts	-	-	-	-	19,676	-	-	-
Property taxes	-	-	-	-	14,366	-	-	15,477
Other taxes	-	-	-	-	-	-	-	-
Accrued interest	1,362	297	238	1,295	7,593	563	5,153	-
Housing rehabilitation loans	-	-	-	10,015	-	63,855	-	-
Total assets	<u>\$61,103</u>	<u>\$23,858</u>	<u>\$ 8,812</u>	<u>\$110,294</u>	<u>\$854,110</u>	<u>\$92,385</u>	<u>\$288,684</u>	<u>\$ 19,507</u>
<b>LIABILITIES AND FUND BALANCES</b>								
LIABILITIES:								
Accounts payable	\$ 825	\$ -	\$ -	\$ -	\$ 952	\$ -	\$ 8,314	\$ -
Deferred revenue	-	-	-	10,015	14,366	63,855	-	15,477
Total liabilities	<u>825</u>	<u>-</u>	<u>-</u>	<u>10,015</u>	<u>15,318</u>	<u>63,855</u>	<u>8,314</u>	<u>15,477</u>
FUND BALANCES:								
Unreserved	<u>60,278</u>	<u>23,858</u>	<u>8,812</u>	<u>100,279</u>	<u>838,792</u>	<u>28,530</u>	<u>280,370</u>	<u>4,030</u>
Total fund balances	<u>60,278</u>	<u>23,858</u>	<u>8,812</u>	<u>100,279</u>	<u>838,792</u>	<u>28,530</u>	<u>280,370</u>	<u>4,030</u>
Total liabilities and fund balances	<u>\$61,103</u>	<u>\$23,858</u>	<u>\$ 8,812</u>	<u>\$110,294</u>	<u>\$ 854,110</u>	<u>\$92,385</u>	<u>\$288,684</u>	<u>\$ 19,507</u>

**CITY OF GRANDVIEW, MISSOURI**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**SEPTEMBER 30, 2008**  
(continued)

	Tax Increment Financing District No. 3	Tax Increment Financing District No. 5	Tax Increment Financing District No. 6	Tax Increment Financing District No. 7	Tax Increment Financing District No. 8	Tax Increment Financing District No. 9	Tax Increment Financing District No. 10	Tax Increment Financing District No. 11	Tax Increment Financing District No. 13	Total
<b>ASSETS</b>										
CASH AND INVESTMENTS	\$201,271	\$1,150,205	\$334,388	\$ 74,159	\$10,858	\$113,154	\$ 924	\$ 9,259	\$ 3	\$3,213,084
RECEIVABLES (NET):										
Accounts	-	-	-	-	-	39,500	-	-	-	59,176
Property taxes	2,734	14,589	-	50,577	-	-	4,109	-	150	102,002
Other taxes	-	21,828	47,226	70	21,322	55,991	-	-	45,870	192,307
Accrued interest	4,849	9,371	2,646	1,198	525	1,143	-	29	12	36,274
Housing rehabilitation loans	-	-	-	-	-	-	-	-	-	73,870
Total assets	<u>\$208,854</u>	<u>\$1,195,993</u>	<u>\$384,260</u>	<u>\$126,004</u>	<u>\$32,705</u>	<u>\$209,788</u>	<u>\$5,033</u>	<u>\$ 9,288</u>	<u>\$46,035</u>	<u>\$3,676,713</u>
<b>LIABILITIES AND FUND BALANCES</b>										
LIABILITIES:										
Accounts payable	\$ -	\$ 35	\$ 640	\$ -	\$ -	\$ -	\$ 252	\$ -	\$ 234	\$ 11,252
Deferred revenue	2,734	14,589	-	50,577	-	-	4,109	-	150	175,872
Total liabilities	<u>2,734</u>	<u>14,624</u>	<u>640</u>	<u>50,577</u>	<u>-</u>	<u>-</u>	<u>4,361</u>	<u>-</u>	<u>384</u>	<u>187,124</u>
FUND BALANCES:										
Unreserved	206,120	1,181,369	383,620	75,427	32,705	209,788	672	9,288	45,651	3,489,589
Total fund balances	<u>206,120</u>	<u>1,181,369</u>	<u>383,620</u>	<u>75,427</u>	<u>32,705</u>	<u>209,788</u>	<u>672</u>	<u>9,288</u>	<u>45,651</u>	<u>3,489,589</u>
Total liabilities and fund balances	<u>\$208,854</u>	<u>\$1,195,993</u>	<u>\$384,260</u>	<u>\$126,004</u>	<u>\$32,705</u>	<u>\$ 209,788</u>	<u>\$5,033</u>	<u>\$ 9,288</u>	<u>\$46,035</u>	<u>\$3,676,713</u>

**CITY OF GRANDVIEW, MISSOURI**  
 NONMAJOR SPECIAL REVENUE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 YEAR ENDED SEPTEMBER 30, 2008

	Neighborhood Parks	Police Forfeiture	Law Enforcement Block Grant	Housing Rehabilitation	Park Levy	Inman Square	Economic Development Enhancement	Tax Increment Financing District No. 2
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 337,714	\$ -	\$ -	\$ 93,275
Interest	2,106	963	365	4,112	35,973	1,166	15,055	2,074
Other	12,434	595	-	-	-	750	-	-
Total revenues	<u>14,540</u>	<u>1,558</u>	<u>365</u>	<u>4,112</u>	<u>373,687</u>	<u>1,916</u>	<u>15,055</u>	<u>95,349</u>
<b>EXPENDITURES:</b>								
Current:								
Community development	-	-	-	70	-	20	162,134	2
Culture and recreation	38	-	-	-	81,221	-	-	-
Capital outlay:								
Public safety	-	17	6	-	-	-	-	-
Community development	-	-	-	-	-	-	1,674	-
Culture and recreation	-	-	-	-	187,091	-	-	-
Debt service:								
Principal retirement	-	-	-	-	18,255	-	-	-
Interest	-	-	-	-	2,246	-	-	-
Total expenditures	<u>38</u>	<u>17</u>	<u>6</u>	<u>70</u>	<u>288,813</u>	<u>20</u>	<u>163,808</u>	<u>2</u>
Excess of revenues over (under) expenditures	14,502	1,541	359	4,042	84,874	1,896	(148,753)	95,347
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(94,400)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(94,400)</u>
Net change in fund balances	14,502	1,541	359	4,042	84,874	1,896	(148,753)	947
<b>FUND BALANCES, beginning of year</b>	<u>45,776</u>	<u>22,317</u>	<u>8,453</u>	<u>96,237</u>	<u>753,918</u>	<u>26,634</u>	<u>429,123</u>	<u>3,083</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 60,278</u>	<u>\$ 23,858</u>	<u>\$ 8,812</u>	<u>\$ 100,279</u>	<u>\$ 838,792</u>	<u>\$ 28,530</u>	<u>\$ 280,370</u>	<u>\$ 4,030</u>

(continued)

**CITY OF GRANDVIEW, MISSOURI**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**YEAR ENDED SEPTEMBER 30, 2008**  
(continued)

	Tax Increment Financing District No. 3	Tax Increment Financing District No. 5	Tax Increment Financing District No. 6	Tax Increment Financing District No. 7	Tax Increment Financing District No. 8	Tax Increment Financing District No. 9	Tax Increment Financing District No. 10	Tax Increment Financing District No. 11	Tax Increment Financing District No. 13	Total
<b>REVENUES:</b>										
Taxes	\$ 112,235	\$ 204,379	\$ 129,439	\$ 51,895	\$ 7,426	\$ 259,840	\$ 103,493	\$ 9,026	\$ 112,523	\$ 1,421,245
Interest	6,760	44,100	11,847	4,862	687	5,221	846	265	896	137,298
Other	-	-	-	-	-	79,000	-	-	-	92,779
Total revenues	<u>118,995</u>	<u>248,479</u>	<u>141,286</u>	<u>56,757</u>	<u>8,113</u>	<u>344,061</u>	<u>104,339</u>	<u>9,291</u>	<u>113,419</u>	<u>1,651,322</u>
<b>EXPENDITURES:</b>										
Current:										
Community development	277	1,247	833	119,530	9	93	103,943	3	115,053	503,214
Culture and recreation	-	-	-	-	-	-	-	-	-	81,259
Capital outlay:										
Public safety	-	-	-	-	-	-	-	-	-	23
Community development	-	-	-	-	-	-	-	-	-	1,674
Culture and recreation	-	-	-	-	-	-	-	-	-	187,091
Debt Service:										
Principal retirement	-	-	-	-	-	-	-	-	-	18,255
Interest	-	-	-	-	-	-	-	-	-	2,246
Total expenditures	<u>277</u>	<u>1,247</u>	<u>833</u>	<u>119,530</u>	<u>9</u>	<u>93</u>	<u>103,943</u>	<u>3</u>	<u>115,053</u>	<u>793,762</u>
Excess of revenues over (under) expenditures	118,718	247,232	140,453	(62,773)	8,104	343,968	396	9,288	(1,634)	857,560
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfers in	-	-	-	-	-	100,000	-	-	-	100,000
Transfers out	-	-	-	-	(12,500)	(380,572)	-	-	-	(487,472)
Total other financing sources (uses)	-	-	-	-	(12,500)	(280,572)	-	-	-	(387,472)
Net change in fund balances	118,718	247,232	140,453	(62,773)	(4,396)	63,396	396	9,288	(1,634)	470,088
<b>FUND BALANCES, beginning of year</b>	<u>87,402</u>	<u>934,137</u>	<u>243,167</u>	<u>138,200</u>	<u>37,101</u>	<u>146,392</u>	<u>276</u>	<u>-</u>	<u>47,285</u>	<u>3,019,501</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 206,120</u>	<u>\$ 1,181,369</u>	<u>\$ 383,620</u>	<u>\$ 75,427</u>	<u>\$ 32,705</u>	<u>\$ 209,788</u>	<u>\$ 672</u>	<u>\$ 9,288</u>	<u>\$ 45,651</u>	<u>\$ 3,489,589</u>

**CITY OF GRANDVIEW, MISSOURI**

NEIGHBORHOOD PARKS

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Interest	\$1,000	\$ 2,106	\$ 2,958
Other	<u>7,000</u>	<u>12,434</u>	<u>5,225</u>
Total revenues	<u>8,000</u>	<u>14,540</u>	<u>8,183</u>
EXPENDITURES:			
General - Culture and recreation	<u>8,000</u>	<u>38</u>	<u>30</u>
Excess of revenues over expenditures	<u>\$ -</u>	14,502	8,153
FUND BALANCE, beginning of year		<u>45,776</u>	<u>37,623</u>
FUND BALANCE, end of year		<u>\$60,278</u>	<u>\$45,776</u>

**CITY OF GRANDVIEW, MISSOURI**

POLICE FORFEITURE

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Interest	\$ 750	\$ 963	\$ 1,145
Other	<u>200</u>	<u>595</u>	<u>823</u>
Total revenues	<u>950</u>	<u>1,558</u>	<u>1,968</u>
EXPENDITURES:			
Capital outlay - Public safety	<u>5,000</u>	<u>17</u>	<u>674</u>
Excess of revenues over (under) expenditures	<u>\$(4,050)</u>	1,541	1,294
FUND BALANCE, beginning of year		<u>22,317</u>	<u>21,023</u>
FUND BALANCE, end of year		<u>\$23,858</u>	<u>\$22,317</u>

**CITY OF GRANDVIEW, MISSOURI**

**LAW ENFORCEMENT BLOCK GRANT**

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

**YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)**

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Intergovernmental revenues	\$15,000	\$ -	\$ -
Interest	<u>-</u>	<u>365</u>	<u>437</u>
Total revenues	<u>15,000</u>	<u>365</u>	<u>437</u>
EXPENDITURES:			
Capital outlay - Public safety	<u>15,000</u>	<u>6</u>	<u>6</u>
Excess of revenues over expenditures	<u>\$ -</u>	359	431
FUND BALANCE, beginning of year		<u>8,453</u>	<u>8,022</u>
FUND BALANCE, end of year		<u>\$ 8,812</u>	<u>\$ 8,453</u>

**CITY OF GRANDVIEW, MISSOURI**

HOUSING REHABILITATION

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Interest	\$ 8,700	\$ 4,112	\$ 5,012
Other	<u>2,000</u>	<u>-</u>	<u>-</u>
Total revenues	<u>10,700</u>	<u>4,112</u>	<u>5,012</u>
EXPENDITURES:			
General - Community development	<u>10,000</u>	<u>70</u>	<u>65</u>
Excess of revenues over expenditures	<u>\$ 700</u>	4,042	4,947
FUND BALANCE, beginning of year		<u>96,237</u>	<u>91,290</u>
FUND BALANCE, end of year		<u>\$100,279</u>	<u>\$ 96,237</u>

**CITY OF GRANDVIEW, MISSOURI**

PARK LEVY

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	\$348,900	\$ 337,714	\$ 328,204
Interest	<u>26,000</u>	<u>35,973</u>	<u>41,115</u>
Total revenues	<u>374,900</u>	<u>373,687</u>	<u>369,319</u>
EXPENDITURES:			
General - Culture and recreation	76,000	81,221	9,048
Capital outlay - Culture and recreation	280,500	187,091	110,240
Debt service - Culture and recreation	<u>-</u>	<u>20,501</u>	<u>20,501</u>
Total expenditures	<u>356,500</u>	<u>288,813</u>	<u>139,789</u>
Excess of revenues over expenditures	18,400	84,874	229,530
OTHER FINANCING SOURCES (USES):			
Transfers in	50,000	-	50,000
Transfers out	<u>-</u>	<u>-</u>	<u>(170,000)</u>
Total other financing sources (uses)	<u>50,000</u>	<u>-</u>	<u>(120,000)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 68,400</u>	84,874	109,530
FUND BALANCE, beginning of year		<u>753,918</u>	<u>644,388</u>
FUND BALANCE, end of year		<u>\$ 838,792</u>	<u>\$ 753,918</u>

**CITY OF GRANDVIEW, MISSOURI**

INMAN SQUARE

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	2008		2007
	Budget	Actual	Actual
REVENUES:			
Interest	\$ 700	\$ 1,166	\$ 1,354
Other	<u>2,000</u>	<u>750</u>	<u>1,054</u>
Total revenues	<u>2,700</u>	<u>1,916</u>	<u>2,408</u>
EXPENDITURES:			
General – Community development	<u>10,000</u>	<u>20</u>	<u>18</u>
Excess of revenues over (under) expenditures	<u>\$(7,300)</u>	1,896	2,390
FUND BALANCE, beginning of year		<u>26,634</u>	<u>24,244</u>
FUND BALANCE, end of year		<u>\$28,530</u>	<u>\$ 26,634</u>

**CITY OF GRANDVIEW, MISSOURI**

ECONOMIC DEVELOPMENT ENHANCEMENT

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Interest	\$ 17,000	\$ 15,055	\$ 14,352
Other	<u>-</u>	<u>-</u>	<u>3,000</u>
Total revenues	<u>17,000</u>	<u>15,055</u>	<u>17,352</u>
EXPENDITURES:			
General - Community development	215,460	162,134	92,561
Capital outlay - Community development	<u>2,500</u>	<u>1,674</u>	<u>8,224</u>
Total expenditures	<u>217,960</u>	<u>163,808</u>	<u>100,785</u>
Excess of revenues under expenditures	<u>\$(200,960)</u>	(148,753)	(83,433)
FUND BALANCE, beginning of year		<u>429,123</u>	<u>512,556</u>
FUND BALANCE, end of year		<u>\$280,370</u>	<u>\$429,123</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 2

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	\$ 94,400	\$ 93,275	\$ 92,595
Interest	<u>-</u>	<u>2,074</u>	<u>909</u>
Total revenues	<u>94,400</u>	<u>95,349</u>	<u>93,504</u>
EXPENDITURES:			
General - Community development	<u>50</u>	<u>2</u>	<u>277</u>
Excess of revenues over expenditures	94,350	95,347	93,227
OTHER FINANCING USES:			
Transfers out	<u>(94,400)</u>	<u>(94,400)</u>	<u>(91,000)</u>
Excess of revenues over (under) expenditures and other uses	<u>\$ (50)</u>	947	2,227
FUND BALANCE, beginning of year		<u>3,083</u>	<u>856</u>
FUND BALANCE, end of year		<u>\$ 4,030</u>	<u>\$ 3,083</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 3

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	\$109,800	\$112,235	\$ 108,114
Interest	<u>3,600</u>	<u>6,760</u>	<u>9,346</u>
Total revenues	<u>113,400</u>	<u>118,995</u>	<u>117,460</u>
EXPENDITURES:			
General - Community development	<u>201,225</u>	<u>277</u>	<u>2,480</u>
Excess of revenues over (under) expenditures	(87,825)	118,718	114,980
OTHER FINANCING USES:			
Transfers out	<u>-</u>	<u>-</u>	<u>(273,736)</u>
Excess of revenues over (under) expenditures and other uses	<u>\$ (87,825)</u>	118,718	(158,756)
FUND BALANCE, beginning of year		<u>87,402</u>	<u>246,158</u>
FUND BALANCE, end of year		<u>\$206,120</u>	<u>\$ 87,402</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 5

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	2008		2007
	Budget	Actual	Actual
REVENUES:			
Taxes	\$ 226,399	\$ 204,379	\$199,963
Interest	38,200	44,100	43,052
Other	<u>-</u>	<u>-</u>	<u>1,927</u>
Total revenues	<u>264,599</u>	<u>248,479</u>	<u>244,942</u>
EXPENDITURES:			
General - Community development	-	1,247	1,666
Capital outlay - Community development	<u>500,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>500,000</u>	<u>1,247</u>	<u>1,666</u>
Excess of revenues over (under) expenditures	<u>\$(235,401)</u>	247,232	243,276
FUND BALANCE, beginning of year		<u>934,137</u>	<u>690,861</u>
FUND BALANCE, end of year		<u>\$1,181,369</u>	<u>\$934,137</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 6

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	\$100,000	\$129,439	\$ 103,763
Interest	<u>9,300</u>	<u>11,847</u>	<u>8,427</u>
Total revenues	<u>109,300</u>	<u>141,286</u>	<u>112,190</u>
EXPENDITURES:			
General - Community development	<u>109,300</u>	<u>833</u>	<u>801</u>
Excess of revenues over expenditures	<u>\$ -</u>	140,453	111,389
FUND BALANCE, beginning of year		<u>243,167</u>	<u>131,778</u>
FUND BALANCE, end of year		<u>\$383,620</u>	<u>\$ 243,167</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 7

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	\$ 7,500	\$ 51,895	\$ 93,644
Interest	<u>2,101</u>	<u>4,862</u>	<u>4,039</u>
Total revenues	<u>9,601</u>	<u>56,757</u>	<u>97,683</u>
EXPENDITURES:			
General – Community development	<u>122,158</u>	<u>119,530</u>	<u>6,354</u>
Excess of revenues over (under) expenditures	<u>\$(112,557)</u>	(62,773)	91,329
FUND BALANCE, beginning of year		<u>138,200</u>	<u>46,871</u>
FUND BALANCE, end of year		<u>\$ 75,427</u>	<u>\$138,200</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 8

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	\$ 12,000	\$ 7,426	\$ 22,882
Interest	500	687	304
Other	<u>-</u>	<u>-</u>	<u>45</u>
Total revenues	<u>12,500</u>	<u>8,113</u>	<u>23,231</u>
EXPENDITURES:			
General – Community development	<u>100</u>	<u>9</u>	<u>417</u>
Excess of revenues over expenditures	12,400	8,104	22,814
OTHER FINANCING USES:			
Transfers out	<u>(12,500)</u>	<u>(12,500)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other uses	<u>\$ (100)</u>	(4,396)	22,814
FUND BALANCE, beginning of year		<u>37,101</u>	<u>14,287</u>
FUND BALANCE, end of year		<u>\$ 32,705</u>	<u>\$ 37,101</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 9

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	\$ 30,300	\$ 259,840	\$387,219
Interest	-	5,221	6,780
Other	<u>78,400</u>	<u>79,000</u>	<u>78,393</u>
Total revenues	<u>108,700</u>	<u>344,061</u>	<u>472,392</u>
EXPENDITURES:			
General – Community development	<u>-</u>	<u>93</u>	<u>3,974</u>
Excess of revenues over expenditures	108,700	343,968	468,418
OTHER FINANCING SOURCES (USES):			
Transfers in	-	100,000	-
Transfers out	<u>(408,700)</u>	<u>(380,572)</u>	<u>(386,899)</u>
Total other financing sources (uses)	<u>(408,700)</u>	<u>(280,572)</u>	<u>(386,899)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$(300,000)</u>	63,396	81,519
FUND BALANCE, beginning of year		<u>146,392</u>	<u>64,873</u>
FUND BALANCE, end of year		<u>\$ 209,788</u>	<u>\$146,392</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 10

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	\$152,000	\$103,493	\$146,096
Interest	<u>100</u>	<u>846</u>	<u>165</u>
Total revenues	<u>152,100</u>	<u>104,339</u>	<u>146,261</u>
EXPENDITURES:			
General – Community development	<u>154,360</u>	<u>103,943</u>	<u>147,243</u>
Excess of revenues over (under) expenditures	<u>\$ (2,260)</u>	396	(982)
FUND BALANCE, beginning of year		<u>276</u>	<u>1,258</u>
FUND BALANCE, end of year		<u>\$ 672</u>	<u>\$ 276</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 11

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	\$19,800	\$9,026	\$ -
Interest	<u>-</u>	<u>265</u>	<u>-</u>
Total revenues	<u>19,800</u>	<u>9,291</u>	<u>-</u>
EXPENDITURES:			
General – Community development	<u>19,800</u>	<u>3</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	9,288	-
FUND BALANCE, beginning of year		<u>-</u>	<u>-</u>
FUND BALANCE, end of year		<u>\$9,288</u>	<u>\$ -</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 12

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	<u>\$147,200</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:			
General – Community development	<u>147,200</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>
FUND BALANCE, beginning of year		<u>-</u>	<u>-</u>
FUND BALANCE, end of year		<u>\$ -</u>	<u>\$ -</u>

**CITY OF GRANDVIEW, MISSOURI**

TAX INCREMENT FINANCING DISTRICT NO. 13

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>	<u>2007</u>
	<u>Budget</u>	<u>Actual</u>
REVENUES:		
Taxes	\$196,800	\$112,523
Interest	<u>          -</u>	<u>          896</u>
Total revenues	<u>196,800</u>	<u>205,482</u>
EXPENDITURES:		
General - Community development	<u>196,800</u>	<u>220,289</u>
Excess of revenues under expenditures	<u>\$ -</u>	(14,807)
FUND BALANCE, beginning of year		<u>62,092</u>
FUND BALANCE, end of year		<u>\$ 47,285</u>

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## **NONMAJOR DEBT SERVICE FUND**

**2003 Series COP**--To account for transfers in and other resources to be used to pay the principal and interest on the 2003 Series Certificates of Participation.

**CITY OF GRANDVIEW, MISSOURI**

2003 COP DEBT SERVICE

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Interest	\$ <u>45,000</u>	\$ <u>72,725</u>	\$ <u>68,477</u>
EXPENDITURES:			
Debt service-			
Principal	260,000	260,000	250,000
Interest and fiscal costs	<u>479,000</u>	<u>476,170</u>	<u>479,705</u>
Total expenditures	<u>739,000</u>	<u>736,170</u>	<u>729,705</u>
Excess of revenues under expenditures	(694,000)	(663,445)	(661,228)
OTHER FINANCING SOURCES:			
Transfers in	<u>733,000</u>	<u>733,000</u>	<u>733,000</u>
Excess of revenues and other sources over expenditures	<u>\$ 39,000</u>	69,555	71,772
FUND BALANCE, beginning of year		<u>1,155,280</u>	<u>1,083,508</u>
FUND BALANCE, end of year		<u>\$1,124,835</u>	<u>\$1,155,280</u>

## NONMAJOR CAPITAL PROJECTS FUNDS

**Public Works Facility Construction**--To account for improvements to the public works maintenance facility.

**Gateway Commons TIF Project**--To account for the proceeds from a TIF loan and the related debt service used to support improvements in TIF District No. 9.

**CITY OF GRANDVIEW, MISSOURI**

**NONMAJOR CAPITAL PROJECTS FUNDS**

**COMBINING BALANCE SHEET**

SEPTEMBER 30, 2008

	Public Works Facility Construction	Gateway Commons TIF Project	Total
<b>ASSETS</b>			
Cash and Investments	\$ 44,323	\$ 8,613	\$ 52,936
Receivables:			
Accrued interest	698	-	698
Restricted Assets:			
Cash and investments	-	606,137	606,137
Accrued interest	-	5,917	5,917
TIF loan receivable	-	449,663	449,663
Total assets	<u>\$ 45,021</u>	<u>\$ 1,070,330</u>	<u>\$ 1,115,351</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 100	-	\$ 100
Fund Balances:			
Reserved for debt service	-	1,061,717	1,061,717
Unreserved	44,921	8,613	53,534
Total fund balances	<u>44,921</u>	<u>1,070,330</u>	<u>1,115,251</u>
Total liabilities and fund balances	<u>\$ 45,021</u>	<u>\$ 1,070,330</u>	<u>\$ 1,115,351</u>

**CITY OF GRANDVIEW, MISSOURI**

**NONMAJOR CAPITAL PROJECTS FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
YEAR ENDED SEPTEMBER 30, 2008**

	Public Works Facility Construction	Gateway Commons TIF Project	Total
<b>REVENUES:</b>			
Interest	\$ 1,901	\$ 13,767	\$ 15,668
Other	<u>-</u>	<u>26,271</u>	<u>26,271</u>
Total revenues	<u>1,901</u>	<u>40,038</u>	<u>41,939</u>
<b>EXPENDITURES:</b>			
Capital outlay -			
Public works	2,231	-	2,231
Debt service -			
Principal	-	140,000	140,000
Interest, fiscal and issue costs	<u>-</u>	<u>271,539</u>	<u>271,539</u>
Total expenditures	<u>2,231</u>	<u>411,539</u>	<u>413,770</u>
Excess of revenues under expenditures	(330)	(371,501)	(371,831)
<b>OTHER FINANCING SOURCES:</b>			
Transfers in	<u>-</u>	<u>380,572</u>	<u>380,572</u>
Net change in fund balances	(330)	9,071	8,741
<b>FUND BALANCES, beginning of year</b>	<u>45,251</u>	<u>1,061,259</u>	<u>1,106,510</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 44,921</u>	<u>\$ 1,070,330</u>	<u>\$ 1,115,251</u>

**CITY OF GRANDVIEW, MISSOURI**

PUBLIC WORKS FACILITY CONSTRUCTION

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Interest	<u>\$ 1,700</u>	<u>\$ 1,901</u>	<u>\$ 2,478</u>
EXPENDITURES:			
Capital outlay - Public works	<u>5,000</u>	<u>2,231</u>	<u>3,829</u>
Excess of revenues under expenditures	<u>\$(3,300)</u>	(330)	(1,351)
FUND BALANCE, beginning of year		<u>45,251</u>	<u>46,602</u>
FUND BALANCE, end of year		<u>\$44,921</u>	<u>\$45,251</u>

**CITY OF GRANDVIEW, MISSOURI**

GATEWAY COMMONS TIF PROJECT

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Interest	\$ 13,600	\$ 13,767	\$ 23,804
Other	<u>-</u>	<u>26,271</u>	<u>24,937</u>
Total revenues	<u>13,600</u>	<u>40,038</u>	<u>48,741</u>
EXPENDITURES:			
Debt service -			
Community development	<u>413,800</u>	<u>411,539</u>	<u>400,914</u>
Excess of revenues under expenditures	(400,200)	(371,501)	(352,173)
OTHER FINANCING SOURCES:			
Transfers in	<u>508,700</u>	<u>380,572</u>	<u>386,899</u>
Excess of revenues and other sources over expenditures	<u>\$108,500</u>	9,071	34,726
FUND BALANCE, beginning of year		<u>1,061,259</u>	<u>1,026,533</u>
FUND BALANCE, end of year		<u>\$1,070,330</u>	<u>\$ 1,061,259</u>

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## **GENERAL FUND**

The General Fund is used to account for resources which are not required legally or by sound financial management to be accounted for in another fund. The following schedule is presented to provide more detailed budgetary information.

**CITY OF GRANDVIEW, MISSOURI**

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>GENERAL GOVERNMENT:</b>			
Board of Aldermen:			
Policy and legislation:			
Personal services	\$ 45,447	\$ 48,682	\$ 45,873
Supplies	1,200	1,044	1,053
Purchased services	<u>106,500</u>	<u>107,548</u>	<u>89,584</u>
Total policy and legislation	<u>153,147</u>	<u>157,274</u>	<u>136,510</u>
Public information:			
Purchased services	<u>28,800</u>	<u>22,490</u>	<u>23,710</u>
Total public information	<u>28,800</u>	<u>22,490</u>	<u>23,710</u>
Legal services:			
Purchased services	<u>116,000</u>	<u>140,100</u>	<u>123,318</u>
Total legal services	<u>116,000</u>	<u>140,100</u>	<u>123,318</u>
Total Board of Aldermen	<u>297,947</u>	<u>319,864</u>	<u>283,538</u>
Administration:			
City administration:			
Personal services	320,274	273,378	294,090
Supplies	2,000	2,071	1,783
Purchased services	14,800	39,170	21,490
Capital outlay	<u>18,000</u>	<u>2,965</u>	<u>66,915</u>
Total city administration	<u>355,074</u>	<u>317,584</u>	<u>384,278</u>
Personnel:			
Personal services	97,077	97,546	87,880
Supplies	2,000	3,209	3,356
Purchased services	<u>20,300</u>	<u>18,112</u>	<u>10,565</u>
Total personnel	<u>119,377</u>	<u>118,867</u>	<u>101,801</u>

(continued)

**CITY OF GRANDVIEW, MISSOURI**

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2008  
 (With Comparative Actual Amounts for 2007)  
 (continued)

	2008		2007
	Budget	Actual	Actual
City clerk:			
Personal services	\$ 89,820	\$ 72,111	\$ 88,004
Supplies	1,000	1,188	1,245
Purchased services	30,244	25,326	25,410
Total city clerk	121,064	98,625	114,659
Total administration	595,515	535,076	600,738
Finance:			
State license office:			
Personal services	316,326	327,634	309,734
Supplies	4,600	3,345	5,650
Purchased services	12,140	8,868	10,696
Capital outlay	-	1,379	164,208
Total state license office	333,066	341,226	490,288
Purchasing:			
Personal services	35,853	36,347	35,695
Supplies	1,200	138	138
Purchased services	4,450	4,065	1,629
Total purchasing	41,503	40,550	37,462

(continued)

**CITY OF GRANDVIEW, MISSOURI**

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)  
(continued)

	2008		2007
	Budget	Actual	Actual
Finance and accounting:			
Personal services	\$ 255,568	\$ 257,017	\$ 251,045
Supplies	4,800	6,727	4,116
Purchased services	77,800	62,802	70,045
Capital outlay	51,000	31,097	1,300
Total finance and accounting	389,168	357,643	326,506
Customer service/collections:			
Personal services	166,684	166,398	143,851
Supplies	4,200	3,100	3,183
Purchased services	126,550	125,651	114,801
Total customer service/ collections	297,434	295,149	261,835
Municipal court:			
Personal services	211,849	205,999	198,247
Supplies	11,900	10,279	11,720
Purchased services	65,725	61,547	61,687
Total municipal court	289,474	277,825	271,654
City-wide support services:			
Personal services	17,500	21,746	18,712
Supplies	6,000	10,733	8,537
Purchased services	110,241	108,087	92,165
Other	495,000	449,431	399,965
Capital outlay	-	-	1,811
Total city-wide support services	628,741	589,997	521,190
Total finance	1,979,386	1,902,390	1,908,935

(continued)

**CITY OF GRANDVIEW, MISSOURI**

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)  
(continued)

	2008		2007
	Budget	Actual	Actual
Public buildings and ground maintenance:			
Personal services	\$ 73,653	\$ 77,030	\$ 81,731
Supplies	18,650	20,810	19,041
Purchased services	141,500	140,047	132,172
Capital outlay	<u>247,000</u>	<u>197,201</u>	<u>-</u>
Total public buildings and ground maintenance	<u>480,803</u>	<u>435,088</u>	<u>232,944</u>
Total general government	<u>3,353,651</u>	<u>3,192,418</u>	<u>3,026,155</u>
 <b>PUBLIC SAFETY:</b>			
Fire:			
Emergency services:			
Personal services	2,360,731	2,381,406	2,411,245
Supplies	83,100	87,936	83,606
Purchased services	175,400	192,466	161,588
Other	-	-	32,564
Capital outlay	<u>183,000</u>	<u>137,231</u>	<u>30,913</u>
Total emergency services	<u>2,802,231</u>	<u>2,799,039</u>	<u>2,719,916</u>
Fire administration:			
Personal services	451,692	446,983	379,939
Supplies	5,300	5,113	6,051
Purchased services	58,935	55,804	42,628
Other	<u>-</u>	<u>-</u>	<u>12,761</u>
Total fire administration	<u>515,927</u>	<u>507,900</u>	<u>441,379</u>
Emergency preparedness:			
Supplies	900	228	231
Purchased services	<u>12,000</u>	<u>8,289</u>	<u>7,282</u>
Total emergency preparedness	<u>12,900</u>	<u>8,517</u>	<u>7,513</u>
Total fire	<u>3,331,058</u>	<u>3,315,456</u>	<u>3,168,808</u>

(continued)

**CITY OF GRANDVIEW, MISSOURI**

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2008  
 (With Comparative Actual Amounts for 2007)  
 (continued)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Police:			
Patrol:			
Personal services	\$2,224,272	\$2,300,104	\$2,933,201
Supplies	58,000	56,423	69,866
Purchased services	524,610	525,739	492,516
Other	-	-	75,735
Capital outlay	<u>43,260</u>	<u>49,838</u>	<u>23,833</u>
Total patrol	<u>2,850,142</u>	<u>2,932,104</u>	<u>3,595,151</u>
Investigations:			
Personal services	892,742	1,215,214	711,321
Supplies	8,500	7,823	5,958
Purchased services	45,210	42,056	40,138
Other	-	-	2,158
Capital outlay	<u>20,000</u>	<u>18,309</u>	<u>-</u>
Total investigations	<u>966,452</u>	<u>1,283,402</u>	<u>759,575</u>
Services:			
Personal services	953,450	511,205	376,777
Supplies	24,000	24,353	24,978
Purchased services	<u>73,119</u>	<u>72,137</u>	<u>63,463</u>
Total services	<u>1,050,569</u>	<u>607,695</u>	<u>465,218</u>
Total police	<u>4,867,163</u>	<u>4,823,201</u>	<u>4,819,944</u>
Total public safety	<u>8,198,221</u>	<u>8,138,657</u>	<u>7,988,752</u>

(continued)

**CITY OF GRANDVIEW, MISSOURI**

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)  
(continued)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>COMMUNITY DEVELOPMENT:</b>			
Development services:			
Personal services	\$154,354	\$ 151,803	\$ 120,148
Supplies	4,300	3,789	2,656
Purchased services	23,800	20,758	44,623
Contributions to other	1,000	222	-
Other	-	-	1,798
Capital outlay	<u>20,000</u>	<u>6,122</u>	<u>27,547</u>
Total development services	<u>203,454</u>	<u>182,694</u>	<u>196,772</u>
Neighborhood services/code enforcement:			
Personal services	270,729	245,331	247,954
Supplies	8,000	5,832	6,087
Purchased services	126,150	134,971	119,682
Other	-	-	6,475
Capital outlay	<u>-</u>	<u>-</u>	<u>16,233</u>
Total neighborhood services/ code enforcement	<u>404,879</u>	<u>386,134</u>	<u>396,431</u>
Building services:			
Personal services	187,333	177,972	141,949
Supplies	2,500	2,611	5,145
Purchased services	9,800	8,038	13,954
Other	<u>-</u>	<u>-</u>	<u>36</u>
Total building services	<u>199,633</u>	<u>188,621</u>	<u>161,084</u>
Total community development	<u>807,966</u>	<u>757,449</u>	<u>754,287</u>
<b>PUBLIC WORKS:</b>			
Engineering services:			
Personal services	233,933	236,672	221,549
Supplies	3,250	2,501	3,102
Purchased services	238,750	236,425	223,213
Other	-	-	1,929
Capital outlay	<u>7,500</u>	<u>148</u>	<u>7,910</u>
Total engineering services	<u>483,433</u>	<u>475,746</u>	<u>457,703</u>

(continued)

**CITY OF GRANDVIEW, MISSOURI**

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)  
(continued)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Street maintenance:			
Personal services	\$ 649,486	\$ 608,719	\$ 625,254
Supplies	33,750	24,384	33,933
Purchased services	248,380	255,335	193,150
Other	-	-	30,639
Capital outlay	<u>5,000</u>	<u>8,910</u>	<u>385</u>
Total street maintenance	<u>936,616</u>	<u>897,348</u>	<u>883,361</u>
Solid waste:			
Purchased services	<u>32,000</u>	<u>31,712</u>	<u>26,536</u>
Total solid waste	<u>32,000</u>	<u>31,712</u>	<u>26,536</u>
Total public works	<u>1,452,049</u>	<u>1,404,806</u>	<u>1,367,600</u>
<b>CULTURE AND RECREATION:</b>			
Aquatics:			
Personal services	110,648	115,238	95,177
Supplies	29,775	37,874	36,475
Purchased services	<u>40,720</u>	<u>26,060</u>	<u>27,634</u>
Total aquatics	<u>181,143</u>	<u>179,172</u>	<u>159,286</u>
Park maintenance:			
Personal services	294,126	282,249	266,750
Supplies	27,000	23,883	28,144
Purchased services	71,450	76,185	54,474
Other	<u>-</u>	<u>-</u>	<u>13,981</u>
Total park maintenance	<u>392,576</u>	<u>382,317</u>	<u>363,349</u>
Park operations:			
Personal services	81,040	84,823	56,352
Supplies	700	42	-
Purchased services	<u>7,300</u>	<u>3,305</u>	<u>11,646</u>
Total recreation services	<u>89,040</u>	<u>88,170</u>	<u>67,998</u>
Total culture and recreation	<u>662,759</u>	<u>649,659</u>	<u>590,633</u>
Total general fund	<u>\$14,474,646</u>	<u>\$14,142,989</u>	<u>\$13,727,427</u>

**CITY OF GRANDVIEW, MISSOURI**

GENERAL DEBT SERVICE

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

YEAR ENDED SEPTEMBER 30, 2008  
(With Comparative Actual Amounts for 2007)

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES:			
Taxes	\$1,125,300	\$1,109,148	\$1,077,491
Interest	<u>73,782</u>	<u>96,122</u>	<u>85,948</u>
Total revenues	<u>1,199,082</u>	<u>1,205,270</u>	<u>1,163,439</u>
EXPENDITURES:			
General-			
General government	18,400	18,568	15,447
Debt service-			
Principal	525,000	525,000	505,000
Interest and fiscal costs	<u>129,884</u>	<u>128,434</u>	<u>151,723</u>
Total expenditures	<u>673,284</u>	<u>672,002</u>	<u>672,170</u>
Excess of revenues over expenditures	<u>\$ 525,798</u>	533,268	491,269
FUND BALANCE, beginning of year		<u>1,886,212</u>	<u>1,394,943</u>
FUND BALANCE, end of year		<u>\$2,419,480</u>	<u>\$1,886,212</u>

**CITY OF GRANDVIEW, MISSOURI**

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2008

	<u>Balance September 30, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2008</u>
<u>71/150 Highway TDD</u>				
<b>ASSETS:</b>				
Cash and investments	\$ -	\$29,020	\$29,020	\$ -
<b>LIABILITIES:</b>				
Undistributed taxes	\$ -	\$29,020	\$29,020	\$ -
<u>Grandview Crossing CID</u>				
<b>ASSETS:</b>				
Cash and investments	\$ -	\$65,212	\$65,212	\$ -
<b>LIABILITIES:</b>				
Undistributed taxes	\$ -	\$65,212	\$65,212	\$ -