

# **NON-MAJOR GOVERNMENTAL FUNDS**

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for revenues derived from taxes or other earmarked revenue sources. These funds are usually required by statute, charter provision, or local ordinance to finance particular functions or activities of government. The non-major Special Revenue Funds maintained by the City of St. Cloud and their purposes are:

### **COMMUNITY DEVELOPMENT GRANT (HUD)**

This fund was established to account for grant monies administered by the Housing and Redevelopment Authority which are routed through the City.

### **LIBRARY**

This fund was established to account for expenditures relating to the City's cost of operating the Great River Regional Library Headquarters building located in downtown St. Cloud. The Great River Regional Library is a separate governmental entity authorized by State Statutes.

### **FIREFIGHTER'S RELIEF**

This fund was established to account for tax levies and other revenues collected for the Firefighter's Relief Association. The Firefighter's Relief Association was merged into a Public Employees Retirement Association Consolidation Account in 1989.

### **ECONOMIC DEVELOPMENT**

This fund was established for the purpose of accounting for the revenues and expenditures of activities under the direction of the Economic Development Authority (EDA). The EDA was established in September 2010 and the responsibility for economic development was transferred from the St. Cloud HRA to the City EDA effective December 31, 2010.

### **DEVELOPMENT**

This fund was established for the purpose of providing funds for short-term and long-range planning for the City. Authority for the establishment of this fund is provided by Section 8.4, Paragraph 5, of the City Charter. Twenty-five percent of all funds received from the sale of licenses and the issuance of permits is transferred from the General Fund to the Development Fund.

### **PARK RESERVE**

This fund was set up to account for funds received from developers on new plats.

### **WHITNEY SENIOR CENTER**

This fund was established to account for grants and special programs relating to the senior citizens center.

### **GARDENS**

The Gardens Fund is responsible for planning, developing and maintaining the City's flower gardens within the City's park system.

### **RETIRED AND SENIOR VOLUNTEER PROGRAM**

This fund was established to account for expenditures relating to the Retired and Senior Volunteer Program. The program involves City funds as well as other financing sources.

# **NON-MAJOR GOVERNMENTAL FUNDS**

## **SPECIAL REVENUE FUNDS - CONTINUED**

### **ARTS**

This fund was established for contributions and grants from public and private sources for art projects.

### **AIRPORT OPERATING**

This fund was established to account for all activities and maintenance of facilities located at the St. Cloud Regional Airport.

### **RECREATION**

This fund consists of planning, coordinating, facilitating, and supervising work activity, facilities, and resources to accomplish assigned responsibilities for the Recreation Department. These functions usually require development, interpretation and implementation of operational policies and procedures, maintenance of good records, budget control, and personnel management.

### **TIF - NORWEST**

To account for the operation of the Norwest tax increment financing district of the HRA and financing from property tax increments.

### **TIF – CENTRE SQUARE I & II**

To account for the operation of the Centre Square I & II tax increment financing district of the HRA and financing from property tax increments.

### **TIF – SECURITY FINANCIAL I & II**

To account for the operation of the Security Financial I & II tax increment financing district of the HRA and financing from property tax increments.

### **TIF – PURITY DAIRY I**

To account for the operation of the Purity Dairy tax increment financing district of the HRA and financing from property tax increments.

### **TIF – PARAMOUNT RAMP**

To account for the operation of the Paramount Ramp tax increment financing district of the HRA and financing from property tax increments.

### **TIF – PURITY DAIRY II**

To account for the operation of the Purity Dairy II tax increment financing district of the HRA and financing from property tax increments.

### **TIF – LINCOLN TARGET**

To account for the operation of the Lincoln Target tax increment financing district of the HRA and financing from property tax increments.

### **TIF – FINGERHUT II**

To account for the operation of the Fingerhut II tax increment financing district of the HRA and financing from property tax increments.

# **NON-MAJOR GOVERNMENTAL FUNDS**

## **SPECIAL REVENUE FUNDS - CONTINUED**

### **TIF – WEBWAY II**

To account for the operation of the Webway II tax increment financing district of the HRA and financing from property tax increments.

### **TIF – ETC ENTERPRISES**

To account for the operation of the ETC Enterprises tax increment financing district of the HRA and financing from property tax increments.

### **TIF - EASTGATE**

To account for the operation of the Eastgate tax increment financing district of the HRA and financing from property tax increments.

### **TIF – GOETTENS RENTAL HOUSING**

To account for the operation of the Goettens Rental Housing tax increment financing district of the HRA and financing from property tax increments.

### **TIF – GOETTENS SINGLE FAMILY HOUSING**

To account for the operation of the Goettens Single Family Housing tax increment financing district of the HRA and financing from property tax increments.

### **TIF – WESTWOOD VILLAGE**

To account for the operation of the Westwood Village tax increment financing district of the HRA and financing from property tax increments.

### **TIF - ANTIOCH**

To account for the operation of the Antioch tax increment financing district of the HRA and financing from property tax increments.

### **TIF – EICH HOLDINGS LLC PROJECT**

To account for the operation of the Eich Holdings LLC Project tax increment financing district of the HRA and financing from property tax increments.

### **TIF – WESTWOOD PHASE II**

To account for the operation of the Westwood Phase II tax increment financing district of the HRA and financing from property tax increments.

### **TIF – WESTWIND APARTMENTS**

To account for the operation of the Westwind Apartments tax increment financing district of the HRA and financing from property tax increments.

### **TIF - MAHOWALD**

To account for the operation of the Mahowald tax increment financing district of the HRA and financing from property tax increments.

# **NON-MAJOR GOVERNMENTAL FUNDS**

## **SPECIAL REVENUE FUNDS - CONTINUED**

### **TIF – 5<sup>TH</sup> AVENUE LIVE**

To account for the operation of the 5<sup>th</sup> Avenue Live tax increment financing district of the HRA and financing from property tax increments.

### **TIF – NABC HOLDINGS/TRI COUNTY ABSTRACT**

To account for the operation of the NABC Holdings/Tri County Abstract tax increment financing district of the HRA and financing from property tax increments.

### **TIF – MODEL COLLEGE**

To account for the operation of the Model College tax increment financing district of the HRA and financing from property tax increments.

### **FIRE HAZARDOUS MATERIAL**

This fund was established to account for contributions received from Stearns, Benton, and Sherburne Counties for the purpose of providing training and equipment relating to the hazardous material operation.

### **SCHOOL LIAISON**

This fund was established to account for donations from individuals and service organizations. This program is designed to teach grade school children techniques for resisting peer pressure and raising self-esteem. The funds donated will be used specifically for the program and include equipment, materials, training and transportation.

### **HOTEL-MOTEL TAX**

This fund was established by City of St. Cloud Ordinance #984 to account for the collection and disbursement of a 3 percent hotel-motel tax. City of St. Cloud Ordinance #1263 dated August 18, 1986, raised the tax rate to 5 percent effective January 1, 1987. The additional 2 percent tax will go toward paying operating expenses for the Civic Center. Up to ninety percent of the 3 percent tax is turned over to the Convention and Visitors Bureau for promotional purposes.

### **METROPOLITAN AREA NETWORK CONSORTIUM**

This fund was established by the City of St. Cloud and the St. Cloud School District Number 742 for the purpose of operating fiber optic communications network providing voice, data and video connectivity to City and School District operated facilities.

### **CABLE TV ACCESS OPERATING**

This fund was established to account for amounts collected from the cable TV franchise agreement to support the cost of providing the local government access channel. The City collects 75 cents per subscriber per month according to the cable TV franchise agreement.

### **EMERGENCY**

This fund was established in compliance with Section 8.23 of the City Charter to provide funds for unforeseen emergencies.

# **NON-MAJOR GOVERNMENTAL FUNDS**

## **DEBT SERVICE FUNDS**

Debt Service Funds are established to account for the payment of interest and principal on long-term, general obligation debt. The debt issued for and paid by revenue generated from the City's business-type activities is accounted for in the Proprietary Funds. The non-major Debt Service Funds maintained by the City of St. Cloud and their purposes are:

### **TAX INCREMENT BONDS**

This fund was established to finance the redevelopment costs of projects approved by the City Council and administered by the St. Cloud Housing and Redevelopment Authority. The debt payments on these bonds issued are secured by the tax increment revenue generated by the districts benefitting from the redevelopment.

### **LIBRARY SALES TAX BONDS**

This fund was established to account for the payment of interest and principal of the new City Library.

### **PUBLIC SAFETY BONDS**

This fund was established to account for the payment of interest and principal for the construction and equipping of a new police station in downtown St. Cloud, a new south side fire station, and remodeling of existing fire stations.

## **CAPITAL PROJECTS FUNDS**

Capital Projects Funds are established to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds. The non-major Capital Projects Funds maintained by the City of St. Cloud and their purposes are:

### **PERMANENT IMPROVEMENT**

This fund is used primarily to finance the City's share of improvement projects, such as miscellaneous street surfacing and sidewalk projects and other miscellaneous improvements, such as traffic signals.

### **PERMANENT IMPROVEMENT REDEVELOPMENT**

This fund is used to account for the proceeds from the sale of certain City properties, and the payment of improvement costs on certain City properties.

### **AIRPORT CONSTRUCTION**

This fund was established to account for expenditures relating to airport improvements, including runways and other improvements.

### **ENERGY IMPROVEMENTS**

This fund was established to account for the Federal Stimulus funds received for the energy improvements to City Hall, Central Maintenance Facility, Water Treatment Facility, Paramount Theatre, and the LED Street Light upgrade.

# **NON-MAJOR GOVERNMENTAL FUNDS**

## **CAPITAL PROJECTS FUNDS - CONTINUED**

### **POLICE STATION CONSTRUCTION**

This fund was established to account for expenditures related to the construction of a Police Station.

### **I-94 BUSINESS PARK**

This fund was established to account for the acquisition and construction of the Business Park.

### **I-94 BUSINESS PARK MARKETING**

This fund was established to account for the marketing of the Business Park.

### **AIRPORT BUSINESS PARK**

This fund was established to account for the acquisition and construction of the Airport Business Park.

### **PARK IMPROVEMENTS AND BEAUTIFICATION**

This fund was established to account for donations and other revenue which will be used to make improvements to the City's parks.

### **MUNICIPAL STATE-AID ROAD**

This fund was established to account for revenues received for various State-Aid road construction projects. The actual construction costs are accounted for in a separate capital project fund.

**CITY OF ST. CLOUD, MINNESOTA**

COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2010

|   | Special Revenue          |                     |                         |                         |
|---|--------------------------|---------------------|-------------------------|-------------------------|
|   | Community<br>Development | Library             | Firefighter's<br>Relief | Economic<br>Development |
| <u>Assets</u>                               |                          |                     |                         |                         |
| Cash and investments                        | \$ 139,586               | \$ 3,821,031        | \$ 688,416              | \$ 296,559              |
| Deposit with trustee                        | -                        | -                   | -                       | 100,000                 |
| Accounts receivable                         | -                        | 70,209              | -                       | -                       |
| Delinquent taxes receivable                 | -                        | 11,086              | -                       | -                       |
| Due from other governmental units           | 137,300                  | 147,711             | -                       | -                       |
| Due from component unit                     | -                        | -                   | -                       | 92,995                  |
| Prepaid items                               | -                        | -                   | -                       | -                       |
| Land held for resale                        | -                        | -                   | -                       | 918,700                 |
|   | <u>\$ 276,886</u>        | <u>\$ 4,050,037</u> | <u>\$ 688,416</u>       | <u>\$ 1,408,254</u>     |
| <br><u>Liabilities and Fund Balance</u>     |                          |                     |                         |                         |
| Liabilities:                                |                          |                     |                         |                         |
| Accounts payable                            | \$ -                     | \$ 95,258           | \$ 112,861              | \$ -                    |
| Salaries payable                            | -                        | -                   | -                       | -                       |
| Contracts payable                           | -                        | -                   | -                       | -                       |
| Due to other governmental units             | 137,300                  | 110                 | 791                     | -                       |
| Due to other funds                          | -                        | -                   | -                       | -                       |
| Due to component unit                       | -                        | -                   | -                       | -                       |
| Deferred revenue                            | -                        | 11,086              | -                       | 918,700                 |
| Advance from other funds                    | -                        | -                   | -                       | -                       |
|   | <u>137,300</u>           | <u>106,454</u>      | <u>113,652</u>          | <u>918,700</u>          |
| Total Liabilities                           | <u>137,300</u>           | <u>106,454</u>      | <u>113,652</u>          | <u>918,700</u>          |
| <br>Fund Balances:                          |                          |                     |                         |                         |
| Reserved for transportation                 | -                        | -                   | -                       | -                       |
| Reserved for debt service                   | -                        | 2,850,444           | -                       | -                       |
| Reserved for tax increment purposes         | -                        | -                   | -                       | -                       |
| Reserved for prepaid items                  | -                        | -                   | -                       | -                       |
| Unreserved                                  |                          |                     |                         |                         |
| Designated for long term sick leave payable | -                        | -                   | -                       | -                       |
| Designated for fireworks                    | -                        | -                   | -                       | -                       |
| Undesignated                                | 139,586                  | 1,093,139           | 574,764                 | 489,554                 |
|   | <u>139,586</u>           | <u>3,943,583</u>    | <u>574,764</u>          | <u>489,554</u>          |
| Total Fund Balance                          | <u>139,586</u>           | <u>3,943,583</u>    | <u>574,764</u>          | <u>489,554</u>          |
| Total Liabilities and Fund Balance          | <u>\$ 276,886</u>        | <u>\$ 4,050,037</u> | <u>\$ 688,416</u>       | <u>\$ 1,408,254</u>     |

| Special Revenue     |                   |                       |                  |                                      |                   |
|---------------------|-------------------|-----------------------|------------------|--------------------------------------|-------------------|
| Development         | Park Reserve      | Whitney Senior Center | Gardens          | Retired and Senior Volunteer Program | Airport Operating |
| \$ 1,201,381        | \$ 445,053        | \$ 90,726             | \$ 70,058        | \$ 314,530                           | \$ 109,706        |
| -                   | -                 | -                     | -                | -                                    | -                 |
| 5,000               | -                 | 1,673                 | 2,823            | 623                                  | 14,789            |
| -                   | -                 | -                     | 9,841            | -                                    | 13,688            |
| 8,000               | -                 | -                     | 1,668            | 25,595                               | 45,608            |
| -                   | -                 | -                     | -                | -                                    | -                 |
| -                   | -                 | -                     | -                | -                                    | 10,644            |
| -                   | -                 | -                     | -                | -                                    | -                 |
| <u>\$ 1,214,381</u> | <u>\$ 445,053</u> | <u>\$ 92,399</u>      | <u>\$ 84,390</u> | <u>\$ 340,748</u>                    | <u>\$ 194,435</u> |
| \$ 26,467           | \$ -              | \$ 4,833              | \$ 8,280         | \$ 18,922                            | \$ 23,269         |
| 6,044               | -                 | 1,006                 | 2,188            | 4,113                                | 5,847             |
| -                   | -                 | -                     | -                | -                                    | -                 |
| 462                 | -                 | 265                   | 5,592            | 484                                  | 11,766            |
| -                   | -                 | -                     | -                | -                                    | -                 |
| -                   | -                 | -                     | -                | -                                    | -                 |
| -                   | -                 | -                     | 9,841            | -                                    | 17,511            |
| -                   | -                 | -                     | -                | -                                    | -                 |
| <u>32,973</u>       | <u>-</u>          | <u>6,104</u>          | <u>25,901</u>    | <u>23,519</u>                        | <u>58,393</u>     |
| -                   | -                 | -                     | -                | 23,652                               | -                 |
| -                   | -                 | -                     | -                | -                                    | -                 |
| -                   | -                 | -                     | -                | -                                    | -                 |
| -                   | -                 | -                     | -                | -                                    | 10,644            |
| 30,643              | -                 | -                     | 3,453            | 9,491                                | 38,699            |
| -                   | -                 | -                     | -                | -                                    | -                 |
| <u>1,150,765</u>    | <u>445,053</u>    | <u>86,295</u>         | <u>55,036</u>    | <u>284,086</u>                       | <u>86,699</u>     |
| <u>1,181,408</u>    | <u>445,053</u>    | <u>86,295</u>         | <u>58,489</u>    | <u>317,229</u>                       | <u>136,042</u>    |
| <u>\$ 1,214,381</u> | <u>\$ 445,053</u> | <u>\$ 92,399</u>      | <u>\$ 84,390</u> | <u>\$ 340,748</u>                    | <u>\$ 194,435</u> |

(Continued)



**CITY OF ST. CLOUD, MINNESOTA**

COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2010

|   | Special Revenue   |                                |  |                          |
|---|-------------------|--------------------------------|--|--------------------------|
|   | TIF<br>Norwest    | TIF<br>Centre Square<br>I & II | TIF<br>Security<br>Financial<br>I & II | TIF<br>Purity Dairy<br>I |
| <u>Assets</u>                               |                   |                                |  |                          |
| Cash and investments                        | \$ 922,597        | \$ 36,334                      | \$ 47,578                              | \$ 2,844                 |
| Cash with fiscal agent                      | -                 | -                              | -                                      | -                        |
| Accounts receivable                         | -                 | -                              | -                                      | -                        |
| Delinquent taxes receivable                 | -                 | 233,199                        | -                                      | -                        |
| Due from other governmental units           | -                 | 8,795                          | -                                      | -                        |
| Due from component unit                     | -                 | -                              | -                                      | -                        |
| Prepaid items                               | -                 | -                              | -                                      | -                        |
| Land held for resale                        | -                 | -                              | -                                      | -                        |
| <b>Total Assets</b>                         | <b>\$ 922,597</b> | <b>\$ 278,328</b>              | <b>\$ 47,578</b>                       | <b>\$ 2,844</b>          |
| <u>Liabilities and Fund Balance</u>         |                   |                                |  |                          |
| Liabilities:                                |                   |                                |  |                          |
| Accounts payable                            | \$ -              | \$ -                           | \$ -                                   | \$ -                     |
| Salaries payable                            | -                 | -                              | -                                      | -                        |
| Contracts payable                           | -                 | -                              | -                                      | -                        |
| Due to other governmental units             | -                 | -                              | -                                      | -                        |
| Due to other funds                          | -                 | -                              | -                                      | -                        |
| Due to component unit                       | -                 | 119,603                        | -                                      | -                        |
| Deferred revenue                            | -                 | 233,199                        | -                                      | -                        |
| Advance from other funds                    | -                 | -                              | -                                      | -                        |
| <b>Total Liabilities</b>                    | <b>-</b>          | <b>352,802</b>                 | <b>-</b>                               | <b>-</b>                 |
| Fund Balances:                              |                   |                                |  |                          |
| Reserved for transportation                 | -                 | -                              | -                                      | -                        |
| Reserved for debt service                   | -                 | -                              | -                                      | -                        |
| Reserved for tax increment purposes         | 922,597           | -                              | 47,578                                 | 2,844                    |
| Reserved for prepaid items                  | -                 | -                              | -                                      | -                        |
| Unreserved                                  |                   |                                |  |                          |
| Designated for long term sick leave payable | -                 | -                              | -                                      | -                        |
| Designated for fireworks                    | -                 | -                              | -                                      | -                        |
| Undesignated                                | -                 | (74,474)                       | -                                      | -                        |
| <b>Total Fund Balance</b>                   | <b>922,597</b>    | <b>(74,474)</b>                | <b>47,578</b>                          | <b>2,844</b>             |
| <b>Total Liabilities and Fund Balance</b>   | <b>\$ 922,597</b> | <b>\$ 278,328</b>              | <b>\$ 47,578</b>                       | <b>\$ 2,844</b>          |

Special Revenue

| TIF<br>Paramount<br>Ramp | TIF<br>Purity Dairy<br>II | TIF<br>Lincoln<br>Target | TIF<br>Fingerhut<br>II | TIF<br>Webway<br>II | TIF<br>ETC<br>Enterprises | TIF<br>Eastgate  |
|--------------------------|---------------------------|--------------------------|------------------------|---------------------|---------------------------|------------------|
| \$ 57,563                | \$ 12,553                 | \$ 215,374               | \$ 57,457              | \$ 195,993          | \$ 35,522                 | \$ 13,251        |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| -                        | -                         | -                        | -                      | -                   | 7,354                     | -                |
| -                        | -                         | -                        | -                      | -                   | 14                        | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| <u>\$ 57,563</u>         | <u>\$ 12,553</u>          | <u>\$ 215,374</u>        | <u>\$ 57,457</u>       | <u>\$ 195,993</u>   | <u>\$ 42,890</u>          | <u>\$ 13,251</u> |
| \$ -                     | \$ -                      | \$ -                     | \$ -                   | \$ -                | \$ -                      | \$ -             |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | 26,893           |
| -                        | -                         | -                        | -                      | -                   | 7,354                     | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| <u>-</u>                 | <u>-</u>                  | <u>-</u>                 | <u>-</u>               | <u>-</u>            | <u>7,354</u>              | <u>26,893</u>    |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| 57,563                   | 12,553                    | 215,374                  | 57,457                 | 195,993             | 35,536                    | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| -                        | -                         | -                        | -                      | -                   | -                         | -                |
| <u>-</u>                 | <u>-</u>                  | <u>-</u>                 | <u>-</u>               | <u>-</u>            | <u>-</u>                  | <u>(13,642)</u>  |
| <u>57,563</u>            | <u>12,553</u>             | <u>215,374</u>           | <u>57,457</u>          | <u>195,993</u>      | <u>35,536</u>             | <u>(13,642)</u>  |
| <u>\$ 57,563</u>         | <u>\$ 12,553</u>          | <u>\$ 215,374</u>        | <u>\$ 57,457</u>       | <u>\$ 195,993</u>   | <u>\$ 42,890</u>          | <u>\$ 13,251</u> |

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# CITY OF ST. CLOUD, MINNESOTA

## COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS December 31, 2010

|   | Special Revenue                      |   |                            |                |
|---|--------------------------------------|---|----------------------------|----------------|
|   | TIF<br>Goettens<br>Rental<br>Housing | TIF<br>Goettens<br>Single Family<br>Housing | TIF<br>Westwood<br>Village | TIF<br>Antoich |
| <u>Assets</u>                               |                                      |   |                            |                |
| Cash and investments                        | \$ 4,540                             | \$ 13,421                                   | \$ 170,160                 | \$ 205,792     |
| Cash with fiscal agent                      | -                                    | -   | -                          | -              |
| Accounts receivable                         | -                                    | -   | -                          | -              |
| Delinquent taxes receivable                 | -                                    | -   | -                          | -              |
| Due from other governmental units           | -                                    | -   | 430                        | -              |
| Due from component unit                     | -                                    | -   | -                          | -              |
| Prepaid items                               | -                                    | -   | -                          | -              |
| Land held for resale                        | -                                    | -   | -                          | -              |
|   | \$ 4,540                             | \$ 13,421                                   | \$ 170,590                 | \$ 205,792     |
| Total Assets                                | \$ 4,540                             | \$ 13,421                                   | \$ 170,590                 | \$ 205,792     |
| <u>Liabilities and Fund Balance</u>         |                                      |   |                            |                |
| Liabilities:                                |                                      |   |                            |                |
| Accounts payable                            | \$ -                                 | \$ -  | \$ -                       | \$ -           |
| Salaries payable                            | -                                    | -   | -                          | -              |
| Contracts payable                           | -                                    | -   | -                          | -              |
| Due to other governmental units             | -                                    | -   | -                          | -              |
| Due to other funds                          | -                                    | -   | -                          | -              |
| Due to component unit                       | 11,536                               | -   | -                          | -              |
| Deferred revenue                            | -                                    | -   | -                          | -              |
| Advance from other funds                    | -                                    | -   | -                          | -              |
|   | 11,536                               | -   | -                          | -              |
| Total Liabilities                           | 11,536                               | -   | -                          | -              |
| Fund Balances:                              |                                      |   |                            |                |
| Reserved for transportation                 | -                                    | -   | -                          | -              |
| Reserved for debt service                   | -                                    | -   | -                          | -              |
| Reserved for tax increment purposes         | -                                    | 13,421                                      | 170,590                    | 205,792        |
| Reserved for prepaid items                  | -                                    | -   | -                          | -              |
| Unreserved                                  |                                      |   |                            |                |
| Designated for long term sick leave payable | -                                    | -   | -                          | -              |
| Designated for fireworks                    | -                                    | -   | -                          | -              |
| Undesignated                                | (6,996)                              | -   | -                          | -              |
|   | (6,996)                              | 13,421                                      | 170,590                    | 205,792        |
| Total Fund Balance                          | (6,996)                              | 13,421                                      | 170,590                    | 205,792        |
| Total Liabilities and Fund Balance          | \$ 4,540                             | \$ 13,421                                   | \$ 170,590                 | \$ 205,792     |

| Special Revenue                        |                                |                               |                 |                           |  |                         |
|--|--------------------------------|-------------------------------|-----------------|---------------------------|--|-------------------------|
| TIF<br>Eich<br>Holdings<br>LLC Project | TIF<br>Westwood<br>Phase<br>II | TIF<br>Westwind<br>Apartments | TIF<br>Mahowald | TIF<br>5th Avenue<br>Live | TIF<br>NABC<br>Holdings/Tri<br>County Abstract | TIF<br>Model<br>College |
| \$ 11,874                              | \$ 7,208                       | \$ 13,241                     | \$ 6,773        | \$ -                      | \$ 4,560                                       | \$ -                    |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| -                                      | 372                            | -                             | -               | -                         | -  | -                       |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| <u>\$ 11,874</u>                       | <u>\$ 7,580</u>                | <u>\$ 13,241</u>              | <u>\$ 6,773</u> | <u>\$ -</u>               | <u>\$ 4,560</u>                                | <u>\$ -</u>             |
| \$ -                                   | \$ -                           | \$ -                          | \$ -            | \$ 40,000                 | \$ -   | \$ -                    |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| 16,690                                 | 79,141                         | 12,772                        | 8,103           | 99,450                    | 21,802   | 38,528                  |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| <u>16,690</u>                          | <u>79,141</u>                  | <u>12,772</u>                 | <u>8,103</u>    | <u>139,450</u>            | <u>21,802</u>                                  | <u>38,528</u>           |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| -                                      | -                              | 469                           | -               | -                         | -  | -                       |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| -                                      | -                              | -                             | -               | -                         | -  | -                       |
| (4,816)                                | (71,561)                       | -                             | (1,330)         | (139,450)                 | (17,242)                                       | (38,528)                |
| <u>(4,816)</u>                         | <u>(71,561)</u>                | <u>469</u>                    | <u>(1,330)</u>  | <u>(139,450)</u>          | <u>(17,242)</u>                                | <u>(38,528)</u>         |
| <u>\$ 11,874</u>                       | <u>\$ 7,580</u>                | <u>\$ 13,241</u>              | <u>\$ 6,773</u> | <u>\$ -</u>               | <u>\$ 4,560</u>                                | <u>\$ -</u>             |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2010

|   | Special Revenue               |                   |                        |  |
|---|-------------------------------|-------------------|------------------------|--|
|   | Fire<br>Hazardous<br>Material | School<br>Liaison | Hotel-<br>Motel<br>Tax | Metropolitan<br>Area Network<br>Consortium |
| <u>Assets</u>                               |                               |                   |                        |  |
| Cash and investments                        | \$ 27,658                     | \$ 20,530         | \$ 172,719             | \$ 37,188                                  |
| Cash with fiscal agent                      | -                             | -                 | -                      | -  |
| Accounts receivable                         | -                             | -                 | 42,655                 | 24,792                                     |
| Delinquent taxes receivable                 | -                             | -                 | -                      | -  |
| Due from other governmental units           | -                             | 1,150             | -                      | -  |
| Due from component unit                     | -                             | -                 | -                      | -  |
| Prepaid items                               | -                             | -                 | -                      | -  |
| Land held for resale                        | -                             | -                 | -                      | -  |
| Total Assets                                | <u>\$ 27,658</u>              | <u>\$ 21,680</u>  | <u>\$ 215,374</u>      | <u>\$ 61,980</u>                           |
| <u>Liabilities and Fund Balance</u>         |                               |                   |                        |  |
| Liabilities:                                |                               |                   |                        |  |
| Accounts payable                            | \$ 1,169                      | \$ 740            | \$ 80,908              | \$ 2,900                                   |
| Salaries payable                            | -                             | -                 | -                      | -  |
| Contracts payable                           | -                             | -                 | -                      | -  |
| Due to other governmental units             | -                             | -                 | 27                     | -  |
| Due to other funds                          | -                             | -                 | -                      | -  |
| Due to component unit                       | -                             | -                 | -                      | -  |
| Deferred revenue                            | -                             | -                 | -                      | -  |
| Advance from other funds                    | -                             | -                 | -                      | -  |
| Total Liabilities                           | <u>1,169</u>                  | <u>740</u>        | <u>80,935</u>          | <u>2,900</u>                               |
| Fund Balances:                              |                               |                   |                        |  |
| Reserved for transportation                 | -                             | -                 | -                      | -  |
| Reserved for debt service                   | -                             | -                 | -                      | -  |
| Reserved for tax increment purposes         | -                             | -                 | -                      | -  |
| Reserved for prepaid items                  | -                             | -                 | -                      | -  |
| Unreserved                                  |                               |                   |                        |  |
| Designated for long term sick leave payable | -                             | -                 | -                      | -  |
| Designated for fireworks                    | -                             | -                 | 74,099                 | -  |
| Undesignated                                | 26,489                        | 20,940            | 60,340                 | 59,080                                     |
| Total Fund Balance                          | <u>26,489</u>                 | <u>20,940</u>     | <u>134,439</u>         | <u>59,080</u>                              |
| Total Liabilities and Fund Balance          | <u>\$ 27,658</u>              | <u>\$ 21,680</u>  | <u>\$ 215,374</u>      | <u>\$ 61,980</u>                           |

Statement E-1  
(Continued)

| Special Revenue                 |                   |                      | Debt Service           |                     |  |
|---------------------------------|-------------------|----------------------|------------------------|---------------------|--|
| Cable TV<br>Access<br>Operating | Emergency         | Total                | Public Safety<br>Bonds | Total               |  |
| \$ 484,561                      | \$ 342,258        | \$ 10,296,595        | \$ 3,578,185           | \$ 3,578,185        |  |
| -                               | -                 | 100,000              | -                      | -                   |  |
| 12,528                          | -                 | 175,092              | 47                     | 47                  |  |
| -                               | -                 | 275,168              | 112,149                | 112,149             |  |
| -                               | -                 | 376,643              | 10,341                 | 10,341              |  |
| -                               | -                 | 92,995               | -                      | -                   |  |
| -                               | -                 | 10,644               | -                      | -                   |  |
| -                               | -                 | 918,700              | -                      | -                   |  |
| <u>\$ 497,089</u>               | <u>\$ 342,258</u> | <u>\$ 12,245,837</u> | <u>\$ 3,700,722</u>    | <u>\$ 3,700,722</u> |  |
| \$ 95                           | \$ -              | \$ 415,702           | \$ 383,216             | \$ 383,216          |  |
| -                               | -                 | 19,198               | -                      | -                   |  |
| -                               | -                 | -                    | -                      | -                   |  |
| -                               | -                 | 156,797              | 288                    | 288                 |  |
| -                               | -                 | -                    | -                      | -                   |  |
| -                               | -                 | 434,518              | -                      | -                   |  |
| -                               | -                 | 1,197,691            | 112,149                | 112,149             |  |
| -                               | -                 | -                    | -                      | -                   |  |
| <u>95</u>                       | <u>-</u>          | <u>2,223,906</u>     | <u>495,653</u>         | <u>495,653</u>      |  |
| -                               | -                 | 23,652               | -                      | -                   |  |
| -                               | -                 | 2,850,444            | 3,205,069              | 3,205,069           |  |
| -                               | -                 | 1,937,767            | -                      | -                   |  |
| -                               | -                 | 10,644               | -                      | -                   |  |
| -                               | -                 | 82,286               | -                      | -                   |  |
| -                               | -                 | 74,099               | -                      | -                   |  |
| 496,994                         | 342,258           | 5,043,039            | -                      | -                   |  |
| <u>496,994</u>                  | <u>342,258</u>    | <u>10,021,931</u>    | <u>3,205,069</u>       | <u>3,205,069</u>    |  |
| <u>\$ 497,089</u>               | <u>\$ 342,258</u> | <u>\$ 12,245,837</u> | <u>\$ 3,700,722</u>    | <u>\$ 3,700,722</u> |  |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
December 31, 2010

|   | Capital Projects         |  |                         |                        |
|---|--------------------------|--|-------------------------|------------------------|
|   | Permanent<br>Improvement | Permanent<br>Improvements<br>Redevelopment | Airport<br>Construction | Energy<br>Improvements |
| <u>Assets</u>                               |                          |  |                         |                        |
| Cash and investments                        | \$ 1,610,771             | \$ 602,601                                 | \$ -                    | \$ -                   |
| Cash with fiscal agent                      | -                        | -  | -                       | -                      |
| Accounts receivable                         | -                        | -  | 606                     | 1,450                  |
| Delinquent taxes receivable                 | 7,604                    | -  | 1,989                   | -                      |
| Due from other governmental units           | 3,650                    | -  | 22,046                  | 149,570                |
| Due from component unit                     | -                        | -  | -                       | -                      |
| Prepaid items                               | -                        | -  | -                       | -                      |
| Land held for resale                        | -                        | -  | -                       | -                      |
|   | <u>\$ 1,622,025</u>      | <u>\$ 602,601</u>                          | <u>\$ 24,641</u>        | <u>\$ 151,020</u>      |
| <u>Liabilities and Fund Balance</u>         |                          |  |                         |                        |
| Liabilities:                                |                          |  |                         |                        |
| Accounts payable                            | \$ 91,046                | \$ -                                       | \$ 48,646               | \$ 149,570             |
| Salaries payable                            | -                        | -  | -                       | -                      |
| Contracts payable                           | -                        | -  | -                       | 6,126                  |
| Due to other governmental units             | -                        | -  | -                       | -                      |
| Due to other funds                          | -                        | -  | 1,062,496               | -                      |
| Due to component unit                       | -                        | -  | -                       | -                      |
| Deferred revenue                            | 7,604                    | -  | 1,989                   | -                      |
| Advance from other funds                    | -                        | -  | -                       | -                      |
|   | <u>98,650</u>            | <u>-</u>                                   | <u>1,113,131</u>        | <u>155,696</u>         |
| Fund Balances:                              |                          |  |                         |                        |
| Reserved for transportation                 | -                        | -  | -                       | -                      |
| Reserved for debt service                   | -                        | -  | -                       | -                      |
| Reserved for tax increment purposes         | -                        | -  | -                       | -                      |
| Reserved for prepaid items                  | -                        | -  | -                       | -                      |
| Unreserved                                  |                          |  |                         |                        |
| Designated for long term sick leave payable | -                        | -  | -                       | -                      |
| Designated for fireworks                    | -                        | -  | -                       | -                      |
| Undesignated                                | 1,523,375                | 602,601                                    | (1,088,490)             | (4,676)                |
|   | <u>1,523,375</u>         | <u>602,601</u>                             | <u>(1,088,490)</u>      | <u>(4,676)</u>         |
| Total Fund Balance                          | <u>1,523,375</u>         | <u>602,601</u>                             | <u>(1,088,490)</u>      | <u>(4,676)</u>         |
| Total Liabilities and Fund Balance          | <u>\$ 1,622,025</u>      | <u>\$ 602,601</u>                          | <u>\$ 24,641</u>        | <u>\$ 151,020</u>      |

| Capital Projects      |                                    |                          |   |                                |                      |   |
|-----------------------|------------------------------------|--------------------------|---|--------------------------------|----------------------|---|
| I-94<br>Business Park | I-94<br>Business Park<br>Marketing | Airport<br>Business Park | Park<br>Improvements<br>and<br>Beautification | Municipal<br>State-Aid<br>Road | Total                | Total<br>Non-Major<br>Governmental<br>Funds |
| \$ 122,399            | \$ 34,846                          | \$ -                     | \$ 288,014                                    | \$ 3,509,096                   | \$ 6,167,727         | \$ 20,042,507                               |
| -                     | -                                  | -                        | -   | -                              | -                    | 100,000                                     |
| -                     | -                                  | -                        | -   | -                              | 2,056                | 177,195                                     |
| -                     | -                                  | -                        | -   | -                              | 9,593                | 396,910                                     |
| -                     | -                                  | -                        | 19,762  | -                              | 195,028              | 582,012                                     |
| -                     | -                                  | -                        | -   | -                              | -                    | 92,995                                      |
| -                     | -                                  | -                        | -   | -                              | -                    | 10,644                                      |
| 889,170               | -                                  | 4,404,701                | -   | -                              | 5,293,871            | 6,212,571                                   |
| <u>\$ 1,011,569</u>   | <u>\$ 34,846</u>                   | <u>\$ 4,404,701</u>      | <u>\$ 307,776</u>                             | <u>\$ 3,509,096</u>            | <u>\$ 11,668,275</u> | <u>\$ 27,614,834</u>                        |
| \$ -                  | \$ -                               | \$ -                     | \$ 47,930                                     | \$ -                           | \$ 337,192           | \$ 1,136,110                                |
| -                     | -                                  | -                        | -   | -                              | -                    | 19,198                                      |
| -                     | -                                  | -                        | 26,035  | -                              | 32,161               | 32,161                                      |
| -                     | -                                  | -                        | 7   | -                              | 7                    | 157,092                                     |
| -                     | -                                  | -                        | -   | -                              | 1,062,496            | 1,062,496                                   |
| -                     | -                                  | 487                      | -   | -                              | 487                  | 435,005                                     |
| 889,170               | -                                  | 3,754,701                | -   | 1,456,708                      | 6,110,172            | 7,420,012                                   |
| -                     | -                                  | 650,000                  | -   | -                              | 650,000              | 650,000                                     |
| 889,170               | -                                  | 4,405,188                | 73,972  | 1,456,708                      | 8,192,515            | 10,912,074                                  |
| -                     | -                                  | -                        | -   | -                              | -                    | 23,652                                      |
| -                     | -                                  | -                        | -   | -                              | -                    | 6,055,513                                   |
| -                     | -                                  | -                        | -   | -                              | -                    | 1,937,767                                   |
| -                     | -                                  | -                        | -   | -                              | -                    | 10,644                                      |
| -                     | -                                  | -                        | -   | -                              | -                    | 82,286                                      |
| -                     | -                                  | -                        | -   | -                              | -                    | 74,099                                      |
| 122,399               | 34,846                             | (487)                    | 233,804                                       | 2,052,388                      | 3,475,760            | 8,518,799                                   |
| 122,399               | 34,846                             | (487)                    | 233,804                                       | 2,052,388                      | 3,475,760            | 16,702,760                                  |
| <u>\$ 1,011,569</u>   | <u>\$ 34,846</u>                   | <u>\$ 4,404,701</u>      | <u>\$ 307,776</u>                             | <u>\$ 3,509,096</u>            | <u>\$ 11,668,275</u> | <u>\$ 27,614,834</u>                        |



## CITY OF ST. CLOUD, MINNESOTA

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2010

|  | Special Revenue          |              |                         |                         |
|--|--------------------------|--------------|-------------------------|-------------------------|
|  | Community<br>Development | Library      | Firefighter's<br>Relief | Economic<br>Development |
| Revenues:  |                          |              |                         |                         |
| Taxes  | \$ -                     | \$ 3,133,188 | \$ -                    | \$ -                    |
| Intergovernmental  | 770,312                  | -            | 209,730                 | -                       |
| Charges for services   | -                        | 90,984       | -                       | -                       |
| Investment income  | -                        | 16,271       | 3,888                   | 222                     |
| Miscellaneous  | 108,493                  | 70           | -                       | -                       |
|  |                          |              |                         |                         |
| Total Revenues   | 878,805                  | 3,240,513    | 213,618                 | 222                     |
| Expenditures:  |                          |              |                         |                         |
| Current  |                          |              |                         |                         |
| General government   | -                        | -            | -                       | -                       |
| Public safety  | -                        | -            | 162,851                 | -                       |
| Public works   | -                        | -            | -                       | -                       |
| Culture and recreation                                       | -                        | 410,986      | -                       | -                       |
| Economic development   | 846,239                  | -            | -                       | -                       |
| Capital outlay   |                          |              |                         |                         |
| Public safety  | -                        | -            | 338,893                 | -                       |
| Public works   | -                        | -            | -                       | -                       |
| Culture and recreation                                       | -                        | 15,658       | -                       | -                       |
| Debt service   |                          |              |                         |                         |
| Principal  | -                        | -            | -                       | -                       |
| Interest and fiscal charges                                  | -                        | -            | -                       | -                       |
|  |                          |              |                         |                         |
| Total Expenditures   | 846,239                  | 426,644      | 501,744                 | -                       |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 32,566                   | 2,813,869    | (288,126)               | 222                     |
| Other Financing Sources (Uses):                              |                          |              |                         |                         |
| Transfers in   | -                        | -            | -                       | -                       |
| Transfers out  | -                        | (2,706,731)  | -                       | -                       |
| Proceeds from insurance                                      | -                        | -            | 200,377                 | -                       |
|  |                          |              |                         |                         |
| Total Other Financing Sources (Uses)                         | -                        | (2,706,731)  | 200,377                 | -                       |
| Special Item:  |                          |              |                         |                         |
| Economic development transfer                                | -                        | -            | -                       | 489,332                 |
| Net Change in Fund Balances                                  | 32,566                   | 107,138      | (87,749)                | 489,554                 |
| Fund Balance - January 1                                     | 107,020                  | 3,836,445    | 662,513                 | -                       |
| Fund Balance - December 31                                   | \$ 139,586               | \$ 3,943,583 | \$ 574,764              | \$ 489,554              |

## Special Revenue

| Development  | Park Reserve | Whitney Senior Center | Gardens    | Retired and Senior Volunteer Program | Arts      | Airport Operating |
|--------------|--------------|-----------------------|------------|--------------------------------------|-----------|-------------------|
| \$ -         | \$ -         | \$ -                  | \$ 265,748 | \$ -                                 | \$ 57,263 | \$ 350,778        |
| 48,782       | -            | 8,750                 | -          | 293,266                              | -         | 163,657           |
| -            | -            | 60,036                | 20,236     | -                                    | -         | 282,782           |
| 7,068        | 2,631        | 474                   | 273        | 1,857                                | -         | 260               |
| 34,605       | -            | 125,695               | 140,919    | 61,569                               | 6,976     | -                 |
| 90,455       | 2,631        | 194,955               | 427,176    | 356,692                              | 64,239    | 797,477           |
| 620,969      | -            | 137,390               | -          | 385,291                              | -         | -                 |
| -            | -            | -                     | -          | -                                    | -         | -                 |
| -            | -            | -                     | -          | -                                    | -         | 759,942           |
| -            | -            | -                     | 459,878    | -                                    | 72,486    | -                 |
| -            | -            | -                     | -          | -                                    | -         | -                 |
| -            | -            | -                     | -          | -                                    | -         | -                 |
| -            | -            | -                     | -          | -                                    | -         | 13,227            |
| -            | -            | -                     | 9,902      | -                                    | -         | -                 |
| -            | -            | -                     | -          | -                                    | -         | 17,680            |
| -            | -            | -                     | -          | -                                    | -         | -                 |
| 620,969      | -            | 137,390               | 469,780    | 385,291                              | 72,486    | 790,849           |
| (530,514)    | 2,631        | 57,565                | (42,604)   | (28,599)                             | (8,247)   | 6,628             |
| 555,846      | -            | -                     | -          | 20,400                               | -         | -                 |
| -            | -            | -                     | -          | -                                    | (92,181)  | -                 |
| -            | -            | -                     | -          | -                                    | -         | -                 |
| 555,846      | -            | -                     | -          | 20,400                               | (92,181)  | -                 |
| -            | -            | -                     | -          | -                                    | -         | -                 |
| 25,332       | 2,631        | 57,565                | (42,604)   | (8,199)                              | (100,428) | 6,628             |
| 1,156,076    | 442,422      | 28,730                | 101,093    | 325,428                              | 100,428   | 129,414           |
| \$ 1,181,408 | \$ 445,053   | \$ 86,295             | \$ 58,489  | \$ 317,229                           | \$ -      | \$ 136,042        |

(Continued)

## CITY OF ST. CLOUD, MINNESOTA

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2010

|  | Special Revenue |                |                                |  |
|--|-----------------|----------------|--------------------------------|--|
|  | Recreation      | TIF<br>Norwest | TIF<br>Centre Square<br>I & II | TIF<br>Security<br>Financial<br>I & II |
| Revenues:  |                 |                |                                |  |
| Taxes  | \$ 548,469      | \$ -           | \$ -                           | \$ -                                   |
| Intergovernmental  | -               | -              | -                              | -                                      |
| Charges for services   | 386,450         | -              | -                              | -                                      |
| Investment income  | 1,210           | -              | -                              | -                                      |
| Miscellaneous  | 24,250          | -              | -                              | -                                      |
| Total Revenues   | 960,379         | -              | -                              | -                                      |
| Expenditures:  |                 |                |                                |  |
| Current  |                 |                |                                |  |
| General government   | -               | -              | -                              | -                                      |
| Public safety  | -               | -              | -                              | -                                      |
| Public works   | -               | -              | -                              | -                                      |
| Culture and recreation                                       | 907,874         | -              | -                              | -                                      |
| Economic development   | -               | -              | -                              | -                                      |
| Capital outlay   |                 |                |                                |  |
| Public safety  | -               | -              | -                              | -                                      |
| Public works   | -               | -              | -                              | -                                      |
| Culture and recreation                                       | -               | -              | -                              | -                                      |
| Debt service   |                 |                |                                |  |
| Principal  | -               | -              | -                              | -                                      |
| Interest and fiscal charges                                  | -               | -              | -                              | -                                      |
| Total Expenditures   | 907,874         | -              | -                              | -                                      |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 52,505          | -              | -                              | -                                      |
| Other Financing Sources (Uses):                              |                 |                |                                |  |
| Transfers in   | -               | -              | -                              | -                                      |
| Transfers out  | (355,124)       | -              | -                              | -                                      |
| Proceeds from insurance                                      | -               | -              | -                              | -                                      |
| Total Other Financing Sources (Uses)                         | (355,124)       | -              | -                              | -                                      |
| Special Item:  |                 |                |                                |  |
| Economic development transfer                                | -               | 922,597        | (74,474)                       | 47,578                                 |
| Net Change in Fund Balances                                  | (302,619)       | 922,597        | (74,474)                       | 47,578                                 |
| Fund Balance - January 1                                     | 302,619         | -              | -                              | -                                      |
| Fund Balance - December 31                                   | \$ -            | \$ 922,597     | \$ (74,474)                    | \$ 47,578                              |

Special Revenue

| TIF<br>Purity Dairy<br>I | TIF<br>Paramount<br>Ramp | TIF<br>Purity Dairy<br>II | TIF<br>Lincoln<br>Target | TIF<br>Fingerhut<br>II | TIF<br>Webway<br>II | TIF<br>Etc<br>Enterprises |
|--------------------------|--------------------------|---------------------------|--------------------------|------------------------|---------------------|---------------------------|
| \$ -                     | \$ -                     | \$ -                      | \$ -                     | \$ -                   | \$ -                | \$ -                      |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| 2,844                    | 57,563                   | 12,553                    | 215,374                  | 57,457                 | 195,993             | 35,536                    |
| 2,844                    | 57,563                   | 12,553                    | 215,374                  | 57,457                 | 195,993             | 35,536                    |
| -                        | -                        | -                         | -                        | -                      | -                   | -                         |
| \$ 2,844                 | \$ 57,563                | \$ 12,553                 | \$ 215,374               | \$ 57,457              | \$ 195,993          | \$ 35,536                 |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
NON-MAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2010

|  | Special Revenue    |                                      |   |                            |
|--|--------------------|--------------------------------------|---|----------------------------|
|  | TIF<br>Eastgate    | TIF<br>Goettens<br>Rental<br>Housing | TIF<br>Goettens<br>Single Family<br>Housing | TIF<br>Westwood<br>Village |
| Revenues:  |                    |                                      |   |                            |
| Taxes  | \$ -               | \$ -                                 | \$ -  | \$ -                       |
| Intergovernmental  | -                  | -                                    | -   | -                          |
| Charges for services   | -                  | -                                    | -   | -                          |
| Investment income  | -                  | -                                    | -   | -                          |
| Miscellaneous  | -                  | -                                    | -   | -                          |
| <b>Total Revenues</b>  | <b>-</b>           | <b>-</b>                             | <b>-</b>                                    | <b>-</b>                   |
| Expenditures:  |                    |                                      |   |                            |
| Current  |                    |                                      |   |                            |
| General government   | -                  | -                                    | -   | -                          |
| Public safety  | -                  | -                                    | -   | -                          |
| Public works   | -                  | -                                    | -   | -                          |
| Culture and recreation                                       | -                  | -                                    | -   | -                          |
| Economic development   | -                  | -                                    | -   | -                          |
| Capital outlay   |                    |                                      |   |                            |
| Public safety  | -                  | -                                    | -   | -                          |
| Public works   | -                  | -                                    | -   | -                          |
| Culture and recreation                                       | -                  | -                                    | -   | -                          |
| Debt service   |                    |                                      |   |                            |
| Principal  | -                  | -                                    | -   | -                          |
| Interest and fiscal charges                                  | -                  | -                                    | -   | -                          |
| <b>Total Expenditures</b>                                    | <b>-</b>           | <b>-</b>                             | <b>-</b>                                    | <b>-</b>                   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                  | -                                    | -   | -                          |
| Other Financing Sources (Uses):                              |                    |                                      |   |                            |
| Transfers in   | -                  | -                                    | -   | -                          |
| Transfers out  | -                  | -                                    | -   | -                          |
| Proceeds from insurance                                      | -                  | -                                    | -   | -                          |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>-</b>           | <b>-</b>                             | <b>-</b>                                    | <b>-</b>                   |
| Special Item:  |                    |                                      |   |                            |
| Economic development transfer                                | (13,642)           | (6,996)                              | 13,421                                      | 170,590                    |
| <b>Net Change in Fund Balances</b>                           | <b>(13,642)</b>    | <b>(6,996)</b>                       | <b>13,421</b>                               | <b>170,590</b>             |
| Fund Balance - January 1                                     | -                  | -                                    | -   | -                          |
| <b>Fund Balance - December 31</b>                            | <b>\$ (13,642)</b> | <b>\$ (6,996)</b>                    | <b>\$ 13,421</b>                            | <b>\$ 170,590</b>          |

Special Revenue

| TIF<br>Antoich    | TIF<br>Eich<br>Holdings<br>LLC Project | TIF<br>Westwood<br>Phase<br>II | TIF<br>Westwind<br>Apartments | TIF<br>Mahowald   | TIF<br>5th Avenue<br>Live | TIF<br>NABC<br>Holdings/Tri<br>County Abstract |
|-------------------|--|--------------------------------|-------------------------------|-------------------|---------------------------|--|
| \$ -              | \$ -                                   | \$ -                           | \$ -                          | \$ -              | \$ -                      | \$ -   |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| 205,792           | (4,816)                                | (71,561)                       | 469                           | (1,330)           | (139,450)                 | (17,242)                                       |
| 205,792           | (4,816)                                | (71,561)                       | 469                           | (1,330)           | (139,450)                 | (17,242)                                       |
| -                 | -                                      | -                              | -                             | -                 | -                         | -  |
| <u>\$ 205,792</u> | <u>\$ (4,816)</u>                      | <u>\$ (71,561)</u>             | <u>\$ 469</u>                 | <u>\$ (1,330)</u> | <u>\$ (139,450)</u>       | <u>\$ (17,242)</u>                             |

## CITY OF ST. CLOUD, MINNESOTA

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2010

|  | Special Revenue         |                               |                   |                        |
|--|-------------------------|-------------------------------|-------------------|------------------------|
|  | TIF<br>Model<br>College | Fire<br>Hazardous<br>Material | School<br>Liaison | Hotel-<br>Motel<br>Tax |
| Revenues:  |                         |                               |                   |                        |
| Taxes  | \$ -                    | \$ -                          | \$ -              | \$ 600,180             |
| Intergovernmental  | -                       | 27,380                        | -                 | -                      |
| Charges for services   | -                       | -                             | -                 | -                      |
| Investment income  | -                       | 130                           | 163               | 950                    |
| Miscellaneous  | -                       | -                             | 6,158             | 93,506                 |
|  | -                       | 27,510                        | 6,321             | 694,636                |
| Total Revenues   | -                       | 27,510                        | 6,321             | 694,636                |
| Expenditures:  |                         |                               |                   |                        |
| Current  |                         |                               |                   |                        |
| General government   | -                       | -                             | -                 | 707,498                |
| Public safety  | -                       | 16,316                        | 4,292             | -                      |
| Public works   | -                       | -                             | -                 | -                      |
| Culture and recreation                                       | -                       | -                             | -                 | -                      |
| Economic development   | -                       | -                             | -                 | -                      |
| Capital outlay   |                         |                               |                   |                        |
| Public safety  | -                       | 3,060                         | -                 | -                      |
| Public works   | -                       | -                             | -                 | -                      |
| Culture and recreation                                       | -                       | -                             | -                 | -                      |
| Debt service   |                         |                               |                   |                        |
| Principal  | -                       | -                             | -                 | -                      |
| Interest and fiscal charges                                  | -                       | -                             | -                 | -                      |
|  | -                       | 19,376                        | 4,292             | 707,498                |
| Total Expenditures   | -                       | 19,376                        | 4,292             | 707,498                |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -                       | 8,134                         | 2,029             | (12,862)               |
| Other Financing Sources (Uses):                              |                         |                               |                   |                        |
| Transfers in   | -                       | -                             | -                 | -                      |
| Transfers out  | -                       | -                             | -                 | -                      |
| Proceeds from insurance                                      | -                       | -                             | -                 | -                      |
|  | -                       | -                             | -                 | -                      |
| Total Other Financing Sources (Uses)                         | -                       | -                             | -                 | -                      |
| Special Item:  |                         |                               |                   |                        |
| Economic development transfer                                | (38,528)                | -                             | -                 | -                      |
| Net Change in Fund Balances                                  | (38,528)                | 8,134                         | 2,029             | (12,862)               |
| Fund Balance - January 1                                     | -                       | 18,355                        | 18,911            | 147,301                |
| Fund Balance - December 31                                   | \$ (38,528)             | \$ 26,489                     | \$ 20,940         | \$ 134,439             |

| Special Revenue                            |                                 |            |               | Debt Service              |                               |                           |
|--|---------------------------------|------------|---------------|---------------------------|-------------------------------|---------------------------|
| Metropolitan<br>Area Network<br>Consortium | Cable TV<br>Access<br>Operating | Emergency  | Total         | Tax<br>Increment<br>Bonds | Library<br>Sales Tax<br>Bonds | Public<br>Safety<br>Bonds |
| \$ -                                       | \$ 153,574                      | \$ -       | \$ 5,109,200  | \$ 1,248,238              | \$ -                          | \$ 2,814,273              |
| 54,593                                     | -                               | -          | 1,576,470     | -                         | -                             | -                         |
| -  | -                               | -          | 840,488       | -                         | -                             | -                         |
| 352  | 2,437                           | 1,996      | 40,182        | 10,631                    | -                             | 5,357                     |
| 33,165                                     | -                               | -          | 635,406       | 569,465                   | -                             | -                         |
| 88,110                                     | 156,011                         | 1,996      | 8,201,746     | 1,828,334                 | -                             | 2,819,630                 |
| 117,163                                    | 11,360                          | -          | 1,979,671     | -                         | -                             | -                         |
| -  | -                               | -          | 183,459       | -                         | -                             | -                         |
| -  | -                               | -          | 759,942       | -                         | -                             | -                         |
| -  | -                               | -          | 1,851,224     | -                         | -                             | -                         |
| -  | -                               | -          | 846,239       | 307,631                   | -                             | -                         |
| -  | -                               | -          | 341,953       | -                         | -                             | -                         |
| -  | -                               | -          | 13,227        | -                         | -                             | -                         |
| -  | -                               | -          | 25,560        | -                         | -                             | -                         |
| -  | -                               | -          | 17,680        | 310,000                   | 1,625,000                     | 1,280,000                 |
| -  | -                               | -          | -             | 159,090                   | 1,081,731                     | 1,434,794                 |
| 117,163                                    | 11,360                          | -          | 6,018,955     | 776,721                   | 2,706,731                     | 2,714,794                 |
| (29,053)                                   | 144,651                         | 1,996      | 2,182,791     | 1,051,613                 | (2,706,731)                   | 104,836                   |
| 20,600                                     | -                               | -          | 596,846       | -                         | 2,706,731                     | 618,978                   |
| -  | -                               | -          | (3,154,036)   | (2,673,582)               | -                             | -                         |
| -  | -                               | -          | 200,377       | -                         | -                             | -                         |
| 20,600                                     | -                               | -          | (2,356,813)   | (2,673,582)               | 2,706,731                     | 618,978                   |
| -  | -                               | -          | 2,059,060     | -                         | -                             | -                         |
| (8,453)                                    | 144,651                         | 1,996      | 1,885,038     | (1,621,969)               | -                             | 723,814                   |
| 67,533                                     | 352,343                         | 340,262    | 8,136,893     | 1,621,969                 | -                             | 2,481,255                 |
| \$ 59,080                                  | \$ 496,994                      | \$ 342,258 | \$ 10,021,931 | \$ -                      | \$ -                          | \$ 3,205,069              |

(Continued)



## CITY OF ST. CLOUD, MINNESOTA

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NON-MAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2010

|  | Debt Service        | Capital Projects      |                                     |
|--|---------------------|-----------------------|-------------------------------------|
|  | Total               | Permanent Improvement | Permanent Improvement Redevelopment |
| <b>Revenues:</b>   |                     |                       |                                     |
| Taxes  | \$ 4,062,511        | \$ 142,448            | \$ -                                |
| Intergovernmental  | -                   | -                     | -                                   |
| Charges for services   | -                   | -                     | -                                   |
| Investment income  | 15,988              | 10,692                | 3,546                               |
| Miscellaneous  | 569,465             | 65,075                | -                                   |
| <b>Total Revenues</b>  | <b>4,647,964</b>    | <b>218,215</b>        | <b>3,546</b>                        |
| <b>Expenditures:</b>   |                     |                       |                                     |
| <b>Current</b>   |                     |                       |                                     |
| General government   | -                   | -                     | -                                   |
| Public safety  | -                   | -                     | -                                   |
| Public works   | -                   | 269,090               | -                                   |
| Culture and recreation                                       | -                   | -                     | -                                   |
| Economic development   | 307,631             | -                     | -                                   |
| <b>Capital outlay</b>  |                     |                       |                                     |
| Public safety  | -                   | -                     | -                                   |
| Public works   | -                   | 175                   | -                                   |
| Culture and recreation                                       | -                   | -                     | -                                   |
| <b>Debt service</b>  |                     |                       |                                     |
| Principal  | 3,215,000           | -                     | -                                   |
| Interest and fiscal charges                                  | 2,675,615           | -                     | -                                   |
| <b>Total Expenditures</b>                                    | <b>6,198,246</b>    | <b>269,265</b>        | <b>-</b>                            |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (1,550,282)         | (51,050)              | 3,546                               |
| <b>Other Financing Sources (Uses):</b>                       |                     |                       |                                     |
| Transfers in   | 3,325,709           | -                     | -                                   |
| Transfers out  | (2,673,582)         | (270,655)             | -                                   |
| Proceeds from insurance                                      | -                   | -                     | -                                   |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>652,127</b>      | <b>(270,655)</b>      | <b>-</b>                            |
| <b>Special Item:</b>   |                     |                       |                                     |
| Economic development transfer                                | -                   | -                     | -                                   |
| <b>Net Change in Fund Balances</b>                           | <b>(898,155)</b>    | <b>(321,705)</b>      | <b>3,546</b>                        |
| Fund Balance - January 1                                     | 4,103,224           | 1,845,080             | 599,055                             |
| <b>Fund Balance - December 31</b>                            | <b>\$ 3,205,069</b> | <b>\$ 1,523,375</b>   | <b>\$ 602,601</b>                   |

Capital Projects

| Airport<br>Construction | Energy<br>Improvements | Police<br>Station<br>Construction | I-94<br>Business Park | I-94<br>Business Park<br>Marketing | Airport<br>Business Park | Park<br>Improvements<br>and<br>Beautification |
|-------------------------|------------------------|-----------------------------------|-----------------------|------------------------------------|--------------------------|---|
| \$ 46,907               | \$ -                   | \$ -                              | \$ -                  | \$ -                               | \$ -                     | \$ 1,357,000                                  |
| 1,026,186               | 565,885                | -                                 | -                     | -                                  | -                        | 71,838  |
| -                       | -                      | -                                 | -                     | -                                  | -                        | -   |
| 1,918                   | -                      | 3,028                             | -                     | -                                  | -                        | 2,720   |
| 5,300                   | 32,600                 | 11,434                            | -                     | -                                  | -                        | 138,937                                       |
| <u>1,080,311</u>        | <u>598,485</u>         | <u>14,462</u>                     | <u>-</u>              | <u>-</u>                           | <u>-</u>                 | <u>1,570,495</u>                              |
| -                       | -                      | -                                 | -                     | -                                  | -                        | -   |
| -                       | -                      | 194,740                           | -                     | -                                  | -                        | -   |
| 223,102                 | -                      | -                                 | -                     | -                                  | -                        | -   |
| -                       | -                      | -                                 | -                     | -                                  | -                        | 63,603  |
| -                       | -                      | -                                 | -                     | -                                  | -                        | -   |
| -                       | -                      | 2,053,324                         | -                     | -                                  | -                        | -   |
| 1,069,343               | 603,161                | -                                 | -                     | -                                  | -                        | -   |
| -                       | -                      | -                                 | -                     | -                                  | -                        | 1,768,707                                     |
| -                       | -                      | -                                 | -                     | -                                  | -                        | -   |
| -                       | -                      | -                                 | -                     | -                                  | -                        | -   |
| <u>1,292,445</u>        | <u>603,161</u>         | <u>2,248,064</u>                  | <u>-</u>              | <u>-</u>                           | <u>-</u>                 | <u>1,832,310</u>                              |
| <u>(212,134)</u>        | <u>(4,676)</u>         | <u>(2,233,602)</u>                | <u>-</u>              | <u>-</u>                           | <u>-</u>                 | <u>(261,815)</u>                              |
| -                       | -                      | 100,000                           | -                     | -                                  | -                        | -   |
| -                       | -                      | (1,112,784)                       | -                     | -                                  | -                        | (100,000)                                     |
| -                       | -                      | -                                 | -                     | -                                  | -                        | -   |
| -                       | -                      | (1,012,784)                       | -                     | -                                  | -                        | (100,000)                                     |
| -                       | -                      | -                                 | 122,399               | 34,846                             | (487)                    | -   |
| (212,134)               | (4,676)                | (3,246,386)                       | 122,399               | 34,846                             | (487)                    | (361,815)                                     |
| <u>(876,356)</u>        | <u>-</u>               | <u>3,246,386</u>                  | <u>-</u>              | <u>-</u>                           | <u>-</u>                 | <u>595,619</u>                                |
| <u>\$ (1,088,490)</u>   | <u>\$ (4,676)</u>      | <u>\$ -</u>                       | <u>\$ 122,399</u>     | <u>\$ 34,846</u>                   | <u>\$ (487)</u>          | <u>\$ 233,804</u>                             |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-2  
(Continued)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
NON-MAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2010

|  | Capital Projects               |                     | Total<br>Non-Major<br>Governmental<br>Funds |
|--|--------------------------------|---------------------|---|
|  | Municipal<br>State-Aid<br>Road | Total               |   |
| Revenues:  |                                |                     |   |
| Taxes  | \$ -                           | \$ 1,546,355        | \$ 10,718,066                               |
| Intergovernmental  | 621,680                        | 2,285,589           | 3,862,059                                   |
| Charges for services   | -                              | -                   | 840,488                                     |
| Investment income  | 24,981                         | 46,885              | 103,055                                     |
| Miscellaneous  | -                              | 253,346             | 1,458,217                                   |
| <b>Total Revenues</b>  | <b>646,661</b>                 | <b>4,132,175</b>    | <b>16,981,885</b>                           |
| Expenditures:  |                                |                     |   |
| Current  |                                |                     |   |
| General government   | -                              | -                   | 1,979,671                                   |
| Public safety  | -                              | 194,740             | 378,199                                     |
| Public works   | -                              | 492,192             | 1,252,134                                   |
| Culture and recreation                                       | -                              | 63,603              | 1,914,827                                   |
| Economic development   | -                              | -                   | 1,153,870                                   |
| Capital outlay   |                                |                     |   |
| Public safety  | -                              | 2,053,324           | 2,395,277                                   |
| Public works   | -                              | 1,672,679           | 1,685,906                                   |
| Culture and recreation                                       | -                              | 1,768,707           | 1,794,267                                   |
| Debt service   |                                |                     |   |
| Principal  | -                              | -                   | 3,232,680                                   |
| Interest and fiscal charges                                  | -                              | -                   | 2,675,615                                   |
| <b>Total Expenditures</b>                                    | <b>-</b>                       | <b>6,245,245</b>    | <b>18,462,446</b>                           |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 646,661                        | (2,113,070)         | (1,480,561)                                 |
| Other Financing Sources (Uses):                              |                                |                     |   |
| Transfers in   | -                              | 100,000             | 4,022,555                                   |
| Transfers out  | (540,000)                      | (2,023,439)         | (7,851,057)                                 |
| Proceeds from insurance                                      | -                              | -                   | 200,377                                     |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>(540,000)</b>               | <b>(1,923,439)</b>  | <b>(3,628,125)</b>                          |
| Special Item:  |                                |                     |   |
| Economic development transfer                                | -                              | 156,758             | 2,215,818                                   |
| <b>Net Change in Fund Balances</b>                           | <b>106,661</b>                 | <b>(3,879,751)</b>  | <b>(2,892,868)</b>                          |
| Fund Balance - January 1                                     | 1,945,727                      | 7,355,511           | 19,595,628                                  |
| <b>Fund Balance - December 31</b>                            | <b>\$ 2,052,388</b>            | <b>\$ 3,475,760</b> | <b>\$ 16,702,760</b>                        |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-3

GENERAL FUND  
 SCHEDULE OF REVENUES, COMPARED TO BUDGET  
 For the Year Ended December 31, 2010

|   | Budgeted Amounts |               | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|---|------------------|---------------|-------------------|---|
|   | Original         | Final         |                   |   |
| Taxes   | \$ 18,243,400    | \$ 18,243,400 | \$ 17,855,838     | \$ (387,562)  |
| Licenses and Permits                                      | 1,549,600        | 1,549,600     | 2,223,268         | 673,668   |
| Intergovernmental:  |                  |               |                   |   |
| Federal grants  |                  |               |                   |   |
| Personnel and administrative grants                       | 130,000          | 339,300       | 1,191,675         | 852,375   |
| State grants  |                  |               |                   |   |
| Local governmental aid                                    | 10,114,300       | 10,114,300    | 10,081,386        | (32,914)  |
| Market value credit                                       | 900,000          | 900,000       | 2,577             | (897,423)   |
| Other   | 1,285,200        | 1,286,000     | 1,175,342         | (110,658)   |
| Other local governmental units                            | 341,100          | 341,100       | 343,417           | 2,317   |
| Payment from other governmental units<br>in lieu of taxes | 37,000           | 37,000        | 54,602            | 17,602  |
| Total Intergovernmental                                   | 12,807,600       | 13,017,700    | 12,848,999        | (168,701)   |
| Charges for Services:                                     |                  |               |                   |   |
| General government  | 306,000          | 419,500       | 418,418           | (1,082)   |
| Public safety   | 220,000          | 220,000       | 317,133           | 97,133  |
| Highways and streets                                      | 812,000          | 812,000       | 586,119           | (225,881)   |
| Sanitation and waste removal                              | 6,000            | 6,000         | 4,252             | (1,748)   |
| Parks   | 5,000            | 5,000         | 11,014            | 6,014   |
| Rents   | 20,000           | 23,000        | 25,421            | 2,421   |
| Total Charges for Services                                | 1,369,000        | 1,485,500     | 1,362,357         | (123,143)   |
| Special Assessments                                       | -                | -             | 33,792            | 33,792  |
| Fines:  |                  |               |                   |   |
| County court fines  | 521,000          | 521,000       | 445,306           | (75,694)  |
| Traffic parking violations                                | 600,000          | 600,000       | 498,471           | (101,529)   |
| Total Fines   | 1,121,000        | 1,121,000     | 943,777           | (177,223)   |
| Investment Income   | 311,300          | 311,300       | 97,231            | (214,069)   |
| Miscellaneous:  |                  |               |                   |   |
| Other   | 55,000           | 68,300        | 56,946            | (11,354)  |
| Total Revenues  | \$ 35,456,900    | \$ 35,796,800 | \$ 35,422,208     | \$ (374,592)  |

CITY OF ST. CLOUD, MINNESOTA

Statement E-4

GENERAL FUND  
 SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET  
 For the Year Ended December 31, 2010

|                       | Budgeted Amounts |            | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|-----------------------|------------------|------------|-------------------|---|
|                       | Original         | Final      |                   |   |
| General Government    |                  |            |                   |   |
| Council               |                  |            |                   |   |
| Personal services     | \$ 114,200       | \$ 114,200 | \$ 95,908         | \$ 18,292   |
| Supplies              | 500              | 500        | 126               | 374   |
| Services and charges  | 234,600          | 234,600    | 240,072           | (5,472)   |
| Total council         | 349,300          | 349,300    | 336,106           | 13,194  |
| Mayor                 |                  |            |                   |   |
| Personal services     | 241,600          | 241,600    | 249,843           | (8,243)   |
| Supplies              | 9,200            | 9,200      | 7,511             | 1,689   |
| Services and charges  | 55,100           | 55,100     | 18,308            | 36,792  |
| Total mayor           | 305,900          | 305,900    | 275,662           | 30,238  |
| Aging services        |                  |            |                   |   |
| Personal services     | 335,200          | 335,200    | 349,574           | (14,374)  |
| Supplies              | 18,500           | 18,500     | 11,335            | 7,165   |
| Services and charges  | 45,000           | 45,000     | 50,114            | (5,114)   |
| Total aging services  | 398,700          | 398,700    | 411,023           | (12,323)  |
| Legal                 |                  |            |                   |   |
| Personal services     | 847,600          | 847,600    | 746,498           | 101,102   |
| Supplies              | 20,900           | 20,900     | 15,041            | 5,859   |
| Services and charges  | 50,200           | 50,200     | 39,936            | 10,264  |
| Total legal           | 918,700          | 918,700    | 801,475           | 117,225   |
| Human resources       |                  |            |                   |   |
| Personal services     | 201,100          | 201,100    | 215,282           | (14,182)  |
| Supplies              | 4,500            | 4,500      | 10,377            | (5,877)   |
| Services and charges  | 70,900           | 70,900     | 33,298            | 37,602  |
| Total human resources | 276,500          | 276,500    | 258,957           | 17,543  |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-4  
(Continued)

GENERAL FUND  
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET  
For the Year Ended December 31, 2010

|                                | Budgeted Amounts |            | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--------------------------------|------------------|------------|-------------------|---|
|                                | Original         | Final      |                   |   |
| General Government (Continued) |                  |            |                   |   |
| Planning and zoning            |                  |            |                   |   |
| Personal services              | \$ 20,000        | \$ 20,000  | \$ 20,061         | \$ (61)   |
| Supplies                       | 5,200            | 5,200      | 2,559             | 2,641   |
| Services and charges           | 15,800           | 15,800     | 14,691            | 1,109   |
| Total planning and zoning      | 41,000           | 41,000     | 37,311            | 3,689   |
| Finance                        |                  |            |                   |   |
| Personal services              | 1,776,000        | 1,776,000  | 1,716,861         | 59,139  |
| Supplies                       | 153,500          | 153,500    | 128,852           | 24,648  |
| Services and charges           | 430,000          | 430,000    | 306,306           | 123,694   |
| Total finance                  | 2,359,500        | 2,359,500  | 2,152,019         | 207,481   |
| Contingency                    |                  |            |                   |   |
| Services and charges           | 231,700          | 231,700    | 837,208           | (605,508)   |
| Total General Government       | 4,881,300        | 4,881,300  | 5,109,761         | (228,461)   |
| Public Safety                  |                  |            |                   |   |
| Police protection              |                  |            |                   |   |
| Personal services              | 11,619,200       | 11,770,600 | 11,273,182        | 497,418   |
| Supplies                       | 766,400          | 767,900    | 645,902           | 121,998   |
| Services and charges           | 1,201,900        | 1,270,000  | 1,098,315         | 171,685   |
| Capital outlay                 | -                | -          | 1,035             | (1,035)   |
| Total police protection        | 13,587,500       | 13,808,500 | 13,018,434        | 790,066   |
| Fire protection                |                  |            |                   |   |
| Personal services              | 6,868,100        | 6,971,400  | 7,028,843         | (57,443)  |
| Supplies                       | 234,000          | 243,500    | 164,147           | 79,353  |
| Services and charges           | 252,700          | 255,700    | 212,744           | 42,956  |
| Total fire protection          | 7,354,800        | 7,470,600  | 7,405,734         | 64,866  |
| Emergency management           |                  |            |                   |   |
| Services and charges           | 88,100           | 88,100     | 74,833            | 13,267  |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-4  
(Continued)

GENERAL FUND  
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET  
For the Year Ended December 31, 2010

|                                    | Budgeted Amounts |               | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|------------------------------------|------------------|---------------|-------------------|---|
|                                    | Original         | Final         |                   |   |
| Public Safety (Continued)          |                  |               |                   |   |
| Health/inspection                  |                  |               |                   |   |
| Personal services                  | \$ 1,707,000     | \$ 1,707,000  | \$ 1,661,036      | \$ 45,964   |
| Supplies                           | 31,350           | 31,350        | 17,454            | 13,896  |
| Services and charges               | 248,150          | 248,150       | 236,390           | 11,760  |
| Total health/inspection            | 1,986,500        | 1,986,500     | 1,914,880         | 71,620  |
| Total Public Safety                | 23,016,900       | 23,353,700    | 22,413,881        | 939,819   |
| Public Works                       |                  |               |                   |   |
| Engineering and street maintenance |                  |               |                   |   |
| Personal services                  | 3,815,300        | 3,818,400     | 3,747,920         | 70,480  |
| Supplies                           | 1,045,400        | 1,045,400     | 984,505           | 60,895  |
| Services and charges               | 1,140,400        | 1,140,400     | 1,103,049         | 37,351  |
| Capital outlay                     | 80,000           | 80,000        | 51,966            | 28,034  |
| Total Public Works                 | 6,081,100        | 6,084,200     | 5,887,440         | 196,760   |
| Culture and Recreation             |                  |               |                   |   |
| Parks                              |                  |               |                   |   |
| Personal services                  | 1,260,400        | 1,260,400     | 1,215,884         | 44,516  |
| Supplies                           | 271,100          | 271,100       | 236,138           | 34,962  |
| Services and charges               | 173,200          | 173,200       | 211,042           | (37,842)  |
| Capital outlay                     | -                | -             | 6,236             | (6,236)   |
| Total parks                        | 1,704,700        | 1,704,700     | 1,669,300         | 35,400  |
| Total Culture and Recreation       | 1,704,700        | 1,704,700     | 1,669,300         | 35,400  |
| Debt Service                       |                  |               |                   |   |
| Principal                          | 115,000          | 115,000       | 115,000           | -   |
| Interest and fiscal charges        | 9,800            | 9,800         | 9,831             | (31)  |
| Total Debt Service                 | 124,800          | 124,800       | 124,831           | (31)  |
| Total Expenditures                 | \$ 35,808,800    | \$ 36,148,700 | \$ 35,205,213     | \$ 943,487  |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-5

COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts        | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|--------------------------|--|
| Revenues:  |   |                          |  |
| Intergovernmental  | \$ 700,000                                | \$ 770,312               | \$ 70,312  |
| Miscellaneous  | -   | 108,493                  | 108,493  |
| Total Revenues   | <u>700,000</u>                            | <u>878,805</u>           | <u>178,805</u>   |
| Expenditures:  |   |                          |  |
| Current  |   |                          |  |
| Economic development   | <u>700,000</u>                            | <u>846,239</u>           | <u>(146,239)</u>                                       |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -   | 32,566                   | 32,566   |
| Fund Balance - January 1                                     | <u>107,020</u>                            | <u>107,020</u>           | -  |
| Fund Balance - December 31                                   | <u><u>\$ 107,020</u></u>                  | <u><u>\$ 139,586</u></u> | <u><u>\$ 32,566</u></u>                                |



**CITY OF ST. CLOUD, MINNESOTA**

Statement E-6

**LIBRARY SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
For the Year Ended December 31, 2010**

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts   | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|---------------------|--|
| <b>Revenues:</b>   |   |                     |  |
| Taxes  | \$ 2,989,500                              | \$ 3,133,188        | \$ 143,688   |
| Intergovernmental  | 17,300                                    | -                   | (17,300)   |
| Charges for services   | 117,700                                   | 90,984              | (26,716)   |
| Investment income  | 60,000                                    | 16,271              | (43,729)   |
| Miscellaneous  | -   | 70                  | 70   |
|  | <u>3,184,500</u>                          | <u>3,240,513</u>    | <u>56,013</u>  |
| <b>Total Revenues</b>  |   |                     |  |
| <b>Expenditures:</b>   |   |                     |  |
| Current  |   |                     |  |
| Culture and recreation                                       |   |                     |  |
| Supplies   | 56,200                                    | 13,958              | 42,242   |
| Services and charges   | 413,800                                   | 397,028             | 16,772   |
| Capital outlay   |   |                     |  |
| Culture and recreation                                       | 7,700                                     | 15,658              | (7,958)  |
|  | <u>477,700</u>                            | <u>426,644</u>      | <u>51,056</u>  |
| <b>Total Expenditures</b>                                    |   |                     |  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 2,706,800                                 | 2,813,869           | 107,069  |
| <b>Other Financing Sources (Uses):</b>                       |   |                     |  |
| Transfers out  | (2,706,800)                               | (2,706,731)         | 69   |
| Net change in fund balance                                   | -   | 107,138             | 107,138  |
| Fund Balance - January 1                                     | 3,836,445                                 | 3,836,445           | -  |
| Fund Balance - December 31                                   | <u>\$ 3,836,445</u>                       | <u>\$ 3,943,583</u> | <u>\$ 107,138</u>                                      |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-7

FIREFIGHTER'S RELIEF SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|--|
| Revenues:  |   |                   |  |
| Intergovernmental  | \$ -                                      | \$ 209,730        | \$ 209,730   |
| Investment income  | -   | 3,888             | 3,888  |
| Total Revenues   | -   | 213,618           | 213,618  |
| Expenditures:  |   |                   |  |
| Current  |   |                   |  |
| Public safety  |   |                   |  |
| Services and charges   | -   | 162,851           | (162,851)  |
| Capital outlay   |   |                   |  |
| Public safety  | -   | 338,893           | (338,893)  |
| Total Expenditures   | -   | 501,744           | (501,744)  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -   | (288,126)         | (288,126)  |
| Other Financing Sources (Uses):                              |   |                   |  |
| Proceeds from insurance                                      | -   | 200,377           | 200,377  |
| Net change in fund balance                                   | -   | (87,749)          | (87,749)   |
| Fund Balance - January 1                                     | 662,513                                   | 662,513           | -  |
| Fund Balance - December 31                                   | \$ 662,513                                | \$ 574,764        | \$ (87,749)  |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-8

ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|--|
| Revenues:  |   |                   |  |
| Investment income  | \$ -                                      | \$ 222            | \$ 222   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -   | 222               | 222  |
| Special Item:  |   |                   |  |
| Economic development transfer                                | -   | 489,332           | 489,332  |
| Net change in fund balance                                   | -   | 489,554           | 489,554  |
| Fund Balance - January 1                                     | -   | -                 | -  |
| Fund Balance - December 31                                   | \$ -                                      | \$ 489,554        | \$ 489,554   |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-9

DEVELOPMENT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts   | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|---------------------|--|
| Revenues:  |   |                     |  |
| Intergovernmental  | \$ -                                      | \$ 48,782           | \$ 48,782  |
| Investment income  | 20,000                                    | 7,068               | (12,932)   |
| Miscellaneous  | -   | 34,605              | 34,605   |
| Total Revenues   | <u>20,000</u>                             | <u>90,455</u>       | <u>70,455</u>  |
| Expenditures:  |   |                     |  |
| Current  |   |                     |  |
| General government   |   |                     |  |
| Personal services  | 456,200                                   | 449,668             | 6,532  |
| Supplies   | 1,000                                     | 1,404               | (404)  |
| Services and charges   | 55,000                                    | 169,897             | (114,897)  |
| Total Expenditures   | <u>512,200</u>                            | <u>620,969</u>      | <u>(108,769)</u>                                       |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (492,200)                                 | (530,514)           | (38,314)   |
| Other Financing Sources (Uses):                              |   |                     |  |
| Transfers in   | 387,400                                   | 555,846             | 168,446  |
| Net change in fund balance                                   | (104,800)                                 | 25,332              | 130,132  |
| Fund Balance - January 1                                     | <u>1,156,076</u>                          | <u>1,156,076</u>    | -  |
| Fund Balance - December 31                                   | <u>\$ 1,051,276</u>                       | <u>\$ 1,181,408</u> | <u>\$ 130,132</u>                                      |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-10

PARK RESERVE SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|--|
| Revenues:  |   |                   |  |
| Investment income  | \$ 10,000                                 | \$ 2,631          | \$ (7,369)   |
| Expenditures:  |   |                   |  |
| Current  |   |                   |  |
| Culture and recreation                                       |   |                   |  |
| Services and charges   | 5,000                                     | -                 | 5,000  |
| Capital outlay   |   |                   |  |
| Culture and recreation                                       | 20,000                                    | -                 | 20,000   |
| Total Expenditures   | 25,000                                    | -                 | 25,000   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (15,000)                                  | 2,631             | 17,631   |
| Fund Balance - January 1                                     | 442,422                                   | 442,422           | -  |
| Fund Balance - December 31                                   | \$ 442,422                                | \$ 445,053        | \$ 17,631  |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-11

WHITNEY SENIOR CENTER SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|--|
| Revenues:  |   |                   |  |
| Intergovernmental  | \$ 11,100                                 | \$ 8,750          | \$ (2,350)   |
| Charges for services   | 53,900                                    | 60,036            | 6,136  |
| Investment income  | 2,200                                     | 474               | (1,726)  |
| Miscellaneous  | 96,400                                    | 125,695           | 29,295   |
| Total Revenues   | <u>163,600</u>                            | <u>194,955</u>    | <u>31,355</u>  |
| Expenditures:  |   |                   |  |
| Current  |   |                   |  |
| General government   |   |                   |  |
| Personal services  | 93,900                                    | 84,608            | 9,292  |
| Supplies   | 31,100                                    | 25,287            | 5,813  |
| Services and charges   | 33,600                                    | 27,495            | 6,105  |
| Capital outlay   |   |                   |  |
| General government   | 5,000                                     | -                 | 5,000  |
| Total Expenditures   | <u>163,600</u>                            | <u>137,390</u>    | <u>26,210</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -   | 57,565            | 57,565   |
| Fund Balance - January 1                                     | <u>28,730</u>                             | <u>28,730</u>     | -  |
| Fund Balance - December 31                                   | <u>\$ 28,730</u>                          | <u>\$ 86,295</u>  | <u>\$ 57,565</u>                                       |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-12

GARDENS SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts       | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------------|--|
| Revenues:  |   |                         |  |
| Taxes  | \$ 266,000                                | \$ 265,748              | \$ (252)   |
| Intergovernmental  | 15,000                                    | -                       | (15,000)   |
| Charges for services   | 21,700                                    | 20,236                  | (1,464)  |
| Investment income  | 2,000                                     | 273                     | (1,727)  |
| Miscellaneous  | 148,000                                   | 140,919                 | (7,081)  |
| Total Revenues   | <u>452,700</u>                            | <u>427,176</u>          | <u>(25,524)</u>  |
| Expenditures:  |   |                         |  |
| Current  |   |                         |  |
| Culture and recreation                                       |   |                         |  |
| Personal services  | 368,100                                   | 362,672                 | 5,428  |
| Supplies   | 75,900                                    | 64,488                  | 11,412   |
| Services and charges   | 37,100                                    | 32,718                  | 4,382  |
| Capital outlay   |   |                         |  |
| Culture and recreation                                       | -   | 9,902                   | (9,902)  |
| Total Expenditures   | <u>481,100</u>                            | <u>469,780</u>          | <u>11,320</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (28,400)                                  | (42,604)                | (14,204)   |
| Fund Balance - January 1                                     | <u>101,093</u>                            | <u>101,093</u>          | -  |
| Fund Balance - December 31                                   | <u><u>\$ 72,693</u></u>                   | <u><u>\$ 58,489</u></u> | <u><u>\$ (14,204)</u></u>                              |

RETIRED AND SENIOR VOLUNTEER PROGRAM SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|--|
| Revenues:  |   |                   |  |
| Intergovernmental  | \$ 268,900                                | \$ 293,266        | \$ 24,366  |
| Investment income  | 6,000                                     | 1,857             | (4,143)  |
| Miscellaneous  | 35,000                                    | 61,569            | 26,569   |
| Total Revenues   | <u>309,900</u>                            | <u>356,692</u>    | <u>46,792</u>  |
| Expenditures:  |   |                   |  |
| Current  |   |                   |  |
| General government   |   |                   |  |
| Personal services  | 302,900                                   | 313,408           | (10,508)   |
| Supplies   | 12,000                                    | 10,426            | 1,574  |
| Services and charges   | 61,200                                    | 61,457            | (257)  |
| Total Expenditures   | <u>376,100</u>                            | <u>385,291</u>    | <u>(9,191)</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (66,200)                                  | (28,599)          | 37,601   |
| Other Financing Sources (Uses):                              |   |                   |  |
| Transfers in   | 20,400                                    | 20,400            | -  |
| Net change in fund balance                                   | (45,800)                                  | (8,199)           | 37,601   |
| Fund Balance - January 1                                     | <u>325,428</u>                            | <u>325,428</u>    | -  |
| Fund Balance - December 31                                   | <u>\$ 279,628</u>                         | <u>\$ 317,229</u> | <u>\$ 37,601</u>                                       |



ARTS SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|--|
| Revenues:  |   |                   |  |
| Taxes  | \$ 56,300                                 | \$ 57,263         | \$ 963   |
| Intergovernmental  | 3,400                                     | -                 | (3,400)  |
| Miscellaneous  | 4,500                                     | 6,976             | 2,476  |
| Total Revenues   | <u>64,200</u>                             | <u>64,239</u>     | <u>39</u>  |
| Expenditures:  |   |                   |  |
| Current  |   |                   |  |
| Culture and recreation                                       |   |                   |  |
| Personal services  | 43,400                                    | 49,328            | (5,928)  |
| Supplies   | 2,300                                     | 327               | 1,973  |
| Services and charges   | 23,000                                    | 22,831            | 169  |
| Total Expenditures   | <u>68,700</u>                             | <u>72,486</u>     | <u>(3,786)</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (4,500)                                   | (8,247)           | (3,747)  |
| Other Financing Sources (Uses):                              |   |                   |  |
| Transfers out  | -   | (92,181)          | (92,181)   |
| Net change in fund balance                                   | (4,500)                                   | (100,428)         | (95,928)   |
| Fund Balance - January 1                                     | <u>100,428</u>                            | <u>100,428</u>    | <u>-</u>   |
| Fund Balance - December 31                                   | <u>\$ 95,928</u>                          | <u>\$ -</u>       | <u>\$ (95,928)</u>                                     |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-15

**AIRPORT OPERATING SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
For the Year Ended December 31, 2010**

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts        | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|--------------------------|--|
| Revenues:  |   |                          |  |
| Taxes  | \$ 353,600                                | \$ 350,778               | \$ (2,822)   |
| Intergovernmental  | 150,600                                   | 163,657                  | 13,057   |
| Charges for services   | 253,500                                   | 282,782                  | 29,282   |
| Investment income  | 2,000                                     | 260                      | (1,740)  |
| Miscellaneous  | 1,100                                     | -                        | (1,100)  |
| Total Revenues   | <u>760,800</u>                            | <u>797,477</u>           | <u>36,677</u>  |
| Expenditures:  |   |                          |  |
| Current  |   |                          |  |
| Public works   |   |                          |  |
| Personal services  | 395,300                                   | 372,020                  | 23,280   |
| Supplies   | 84,000                                    | 86,509                   | (2,509)  |
| Services and charges   | 263,800                                   | 301,413                  | (37,613)   |
| Capital outlay   |   |                          |  |
| Public works   | -   | 13,227                   | (13,227)   |
| Debt service   |   |                          |  |
| Principal retirement   | 17,700                                    | 17,680                   | 20   |
| Total Expenditures   | <u>760,800</u>                            | <u>790,849</u>           | <u>(30,049)</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -   | 6,628                    | 6,628  |
| Fund Balance - January 1                                     | <u>129,414</u>                            | <u>129,414</u>           | -  |
| Fund Balance - December 31                                   | <u><u>\$ 129,414</u></u>                  | <u><u>\$ 136,042</u></u> | <u><u>\$ 6,628</u></u>                                 |

RECREATION SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|--|
| Revenues:  |   |                   |  |
| Taxes  | \$ 552,600                                | \$ 548,469        | \$ (4,131)   |
| Intergovernmental  | 33,200                                    | -                 | (33,200)   |
| Charges for service  | 409,200                                   | 386,450           | (22,750)   |
| Investment income  | 2,800                                     | 1,210             | (1,590)  |
| Miscellaneous  | 12,000                                    | 24,250            | 12,250   |
| Total Revenues   | <u>1,009,800</u>                          | <u>960,379</u>    | <u>(49,421)</u>  |
| Expenditures:  |   |                   |  |
| Current  |   |                   |  |
| Culture and recreation                                       |   |                   |  |
| Personal services  | 753,700                                   | 668,564           | 85,136   |
| Supplies   | 94,600                                    | 98,789            | (4,189)  |
| Services and charges   | 161,500                                   | 140,521           | 20,979   |
| Total Expenditures   | <u>1,009,800</u>                          | <u>907,874</u>    | <u>101,926</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -   | 52,505            | 52,505   |
| Other Financing Sources (Uses):                              |   |                   |  |
| Transfers out  | -   | (355,124)         | (355,124)  |
| Net change in fund balance                                   | -   | (302,619)         | (302,619)  |
| Fund Balance - January 1                                     | <u>302,619</u>                            | <u>302,619</u>    | -  |
| Fund Balance - December 31                                   | <u>\$ 302,619</u>                         | <u>\$ -</u>       | <u>\$ (302,619)</u>                                    |

TIF - NORWEST SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ 922,597                | \$ 922,597  |
| Net change in fund balance    | -  | 922,597                   | 922,597   |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ 922,597</u>         | <u>\$ 922,597</u>   |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-18

TIF - CENTRE SQUARE I AND II SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | <u>\$ -</u>  | <u>\$ (74,474)</u>        | <u>\$ (74,474)</u>  |
| Net change in fund balance    | -  | (74,474)                  | (74,474)  |
| Fund Balance - January 1      | <u>-</u>   | <u>-</u>                  | <u>-</u>  |
| Fund Balance - December 31    | <u><u>\$ -</u></u>                                 | <u><u>\$ (74,474)</u></u> | <u><u>\$ (74,474)</u></u>                                       |

TIF - SECURITY FINANCIAL I AND II SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ 47,578                 | \$ 47,578   |
| Net change in fund balance    | -  | 47,578                    | 47,578  |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ 47,578</u>          | <u>\$ 47,578</u>  |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-20

TIF - PURITY DAIRY I SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | <u>\$ -</u>  | <u>\$ 2,844</u>           | <u>\$ 2,844</u>   |
| Net change in fund balance    | -  | 2,844                     | 2,844   |
| Fund Balance - January 1      | <u>-</u>   | <u>-</u>                  | <u>-</u>  |
| Fund Balance - December 31    | <u><u>\$ -</u></u>                                 | <u><u>\$ 2,844</u></u>    | <u><u>\$ 2,844</u></u>  |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-21

TIF - PARAMOUNT RAMP SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | <u>\$ -</u>  | <u>\$ 57,563</u>          | <u>\$ 57,563</u>  |
| Net change in fund balance    | -  | 57,563                    | 57,563  |
| Fund Balance - January 1      | <u>-</u>   | <u>-</u>                  | <u>-</u>  |
| Fund Balance - December 31    | <u><u>\$ -</u></u>                                 | <u><u>\$ 57,563</u></u>   | <u><u>\$ 57,563</u></u>   |



**CITY OF ST. CLOUD, MINNESOTA**

Statement E-22

TIF - PURITY DAIRY II SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | <u>\$ -</u>  | <u>\$ 12,553</u>          | <u>\$ 12,553</u>  |
| Net change in fund balance    | -  | 12,553                    | 12,553  |
| Fund Balance - January 1      | <u>-</u>   | <u>-</u>                  | <u>-</u>  |
| Fund Balance - December 31    | <u><u>\$ -</u></u>                                 | <u><u>\$ 12,553</u></u>   | <u><u>\$ 12,553</u></u>   |

TIF - LINCOLN TARGET SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ 215,374                | \$ 215,374  |
| Net change in fund balance    | -  | 215,374                   | 215,374   |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ 215,374</u>         | <u>\$ 215,374</u>   |

TIF - FINGERHUT II SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ 57,457                 | \$ 57,457   |
| Net change in fund balance    | -  | 57,457                    | 57,457  |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ 57,457</u>          | <u>\$ 57,457</u>  |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-25

TIF - WEBWAY II SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | <u>\$ -</u>  | <u>\$ 195,993</u>         | <u>\$ 195,993</u>   |
| Net change in fund balance    | -  | 195,993                   | 195,993   |
| Fund Balance - January 1      | <u>-</u>   | <u>-</u>                  | <u>-</u>  |
| Fund Balance - December 31    | <u><u>\$ -</u></u>                                 | <u><u>\$ 195,993</u></u>  | <u><u>\$ 195,993</u></u>  |

TIF - ETC ENTERPRISES SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ 35,536                 | \$ 35,536   |
| Net change in fund balance    | -  | 35,536                    | 35,536  |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ 35,536</u>          | <u>\$ 35,536</u>  |

TIF - EASTGATE SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ (13,642)               | \$ (13,642)   |
| Net change in fund balance    | -  | (13,642)                  | (13,642)  |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ (13,642)</u>        | <u>\$ (13,642)</u>  |

TIF - GOETTENS RENTAL HOUSING SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ (6,996)                | \$ (6,996)  |
| Net change in fund balance    | -  | (6,996)                   | (6,996)   |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ (6,996)</u>         | <u>\$ (6,996)</u>   |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-29

TIF - GOETTENS SINGLE FAMILY HOUSING SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ 13,421                 | \$ 13,421   |
| Net change in fund balance    | -  | 13,421                    | 13,421  |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ 13,421</u>          | <u>\$ 13,421</u>  |



TIF - WESTWOOD VILLAGE SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ 170,590                | \$ 170,590  |
| Net change in fund balance    | -  | 170,590                   | 170,590   |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ 170,590</u>         | <u>\$ 170,590</u>   |

TIF - ANTIOCH SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|-------------------------------|---|-------------------|--|
| Special Item:                 |   |                   |  |
| Economic development transfer | \$ -                                      | \$ 205,792        | \$ 205,792   |
| Net change in fund balance    | -   | 205,792           | 205,792  |
| Fund Balance - January 1      | -   | -                 | -  |
| Fund Balance - December 31    | \$ -                                      | \$ 205,792        | \$ 205,792   |

TIF - EICH HOLDINGS LLC PROJECT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ (4,816)                | \$ (4,816)  |
| Net change in fund balance    | -  | (4,816)                   | (4,816)   |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ (4,816)</u>         | <u>\$ (4,816)</u>   |

TIF - WESTWOOD PHASE II SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ (71,561)               | \$ (71,561)   |
| Net change in fund balance    | -  | (71,561)                  | (71,561)  |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ (71,561)</u>        | <u>\$ (71,561)</u>  |

TIF - WESTWIND APARTMENTS SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|-------------------------------|---|-------------------|--|
| Special Item:                 |   |                   |  |
| Economic development transfer | \$ -                                      | \$ 469            | \$ 469   |
| Net change in fund balance    | -   | 469               | 469  |
| Fund Balance - January 1      | -   | -                 | -  |
| Fund Balance - December 31    | \$ -                                      | \$ 469            | \$ 469   |

TIF - MAHOWALD SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ (1,330)                | \$ (1,330)  |
| Net change in fund balance    | -  | (1,330)                   | (1,330)   |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ (1,330)</u>         | <u>\$ (1,330)</u>   |

TIF - 5TH AVENUE LIVE SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ (139,450)              | \$ (139,450)  |
| Net change in fund balance    | -  | (139,450)                 | (139,450)   |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ (139,450)</u>       | <u>\$ (139,450)</u>   |

TIF - NABC HOLDINGS/TRI COUNTY ABSTRACT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ (17,242)               | \$ (17,242)   |
| Net change in fund balance    | -  | (17,242)                  | (17,242)  |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ (17,242)</u>        | <u>\$ (17,242)</u>  |



**CITY OF ST. CLOUD, MINNESOTA**

Statement E-38

TIF - MODEL COLLEGE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
For the Year Ended December 31, 2010

|                               | <u>Original and<br/>Final Budgeted<br/>Amounts</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget -<br/>Positive (Negative)</u> |
|-------------------------------|--|---------------------------|---|
| Special Item:                 |  |                           |   |
| Economic development transfer | \$ -   | \$ (38,528)               | \$ (38,528)   |
| Net change in fund balance    | -  | (38,528)                  | (38,528)  |
| Fund Balance - January 1      | -  | -                         | -   |
| Fund Balance - December 31    | <u>\$ -</u>  | <u>\$ (38,528)</u>        | <u>\$ (38,528)</u>  |

FIRE HAZARDOUS MATERIAL SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|--|
| Revenues:  |   |                   |  |
| Intergovernmental  | \$ 10,000                                 | \$ 27,380         | \$ 17,380  |
| Investment income  | -   | 130               | 130  |
| Total Revenues   | <u>10,000</u>                             | <u>27,510</u>     | <u>17,510</u>  |
| Expenditures:  |   |                   |  |
| Current  |   |                   |  |
| Public safety  |   |                   |  |
| Supplies   | 3,000                                     | 6,275             | (3,275)  |
| Services and charges   | 7,000                                     | 10,041            | (3,041)  |
| Capital outlay   |   |                   |  |
| Public safety  | -   | 3,060             | (3,060)  |
| Total Expenditures   | <u>10,000</u>                             | <u>19,376</u>     | <u>(9,376)</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -   | 8,134             | 8,134  |
| Fund Balance - January 1                                     | <u>18,355</u>                             | <u>18,355</u>     | <u>-</u>   |
| Fund Balance - December 31                                   | <u>\$ 18,355</u>                          | <u>\$ 26,489</u>  | <u>\$ 8,134</u>  |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-40

SCHOOL LIAISON SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts       | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------------|--|
| Revenues:  |   |                         |  |
| Investment income  | \$ 1,000                                  | \$ 163                  | \$ (837)   |
| Miscellaneous  | 8,000                                     | 6,158                   | (1,842)  |
| Total Revenues   | <u>9,000</u>                              | <u>6,321</u>            | <u>(2,679)</u>   |
| Expenditures:  |   |                         |  |
| Current  |   |                         |  |
| Public safety  |   |                         |  |
| Supplies   | 10,000                                    | 3,712                   | 6,288  |
| Services and charges   | 10,000                                    | 580                     | 9,420  |
| Total Expenditures   | <u>20,000</u>                             | <u>4,292</u>            | <u>15,708</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (11,000)                                  | 2,029                   | 13,029   |
| Fund Balance - January 1                                     | <u>18,911</u>                             | <u>18,911</u>           | <u>-</u>   |
| Fund Balance - December 31                                   | <u><u>\$ 7,911</u></u>                    | <u><u>\$ 20,940</u></u> | <u><u>\$ 13,029</u></u>                                |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-41

HOTEL - MOTEL TAX SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts        | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|--------------------------|--|
| Revenues:  |   |                          |  |
| Taxes  | \$ 565,700                                | \$ 600,180               | \$ 34,480  |
| Investment income  | -   | 950                      | 950  |
| Miscellaneous  | -   | 93,506                   | 93,506   |
| Total Revenues   | <u>565,700</u>                            | <u>694,636</u>           | <u>128,936</u>   |
| Expenditures:  |   |                          |  |
| Current  |   |                          |  |
| General government   |   |                          |  |
| Supplies   | -   | 3,717                    | (3,717)  |
| Services and charges   | 565,700                                   | 703,781                  | (138,081)  |
| Total Expenditures   | <u>565,700</u>                            | <u>707,498</u>           | <u>(141,798)</u>                                       |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | -   | (12,862)                 | (12,862)   |
| Fund Balance - January 1                                     | <u>147,301</u>                            | <u>147,301</u>           | <u>-</u>   |
| Fund Balance - December 31                                   | <u><u>\$ 147,301</u></u>                  | <u><u>\$ 134,439</u></u> | <u><u>\$ (12,862)</u></u>                              |

METROPOLITAN AREA NETWORK CONSORTIUM SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|--|
| Revenues:  |   |                   |  |
| Intergovernmental  | \$ 55,400                                 | \$ 54,593         | \$ (807)   |
| Investment income  | 2,000                                     | 352               | (1,648)  |
| Miscellaneous  | -   | 33,165            | 33,165   |
| Total Revenues   | <u>57,400</u>                             | <u>88,110</u>     | <u>30,710</u>  |
| Expenditures:  |   |                   |  |
| Current  |   |                   |  |
| General government   |   |                   |  |
| Supplies   | 54,000                                    | -                 | 54,000   |
| Services and charges   | 24,000                                    | 117,163           | (93,163)   |
| Total Expenditures   | <u>78,000</u>                             | <u>117,163</u>    | <u>(39,163)</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (20,600)                                  | (29,053)          | (8,453)  |
| Other Financing Sources (Uses):                              |   |                   |  |
| Transfers in   | 20,600                                    | 20,600            | -  |
| Net change in fund balance                                   | -   | (8,453)           | (8,453)  |
| Fund Balance - January 1                                     | <u>67,533</u>                             | <u>67,533</u>     | <u>-</u>   |
| Fund Balance - December 31                                   | <u>\$ 67,533</u>                          | <u>\$ 59,080</u>  | <u>\$ (8,453)</u>                                      |

CABLE TV ACCESS OPERATING SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-------------------|--|
| Revenues:  |   |                   |  |
| Taxes  | \$ 145,000                                | \$ 153,574        | \$ 8,574   |
| Investment income  | -   | 2,437             | 2,437  |
| Total Revenues   | <u>145,000</u>                            | <u>156,011</u>    | <u>11,011</u>  |
| Expenditures:  |   |                   |  |
| Current  |   |                   |  |
| General government   |   |                   |  |
| Supplies   | 31,100                                    | 6,252             | 24,848   |
| Services and charges   | 22,200                                    | 5,108             | 17,092   |
| Capital outlay   |   |                   |  |
| General government   | 10,500                                    | -                 | 10,500   |
| Total Expenditures   | <u>63,800</u>                             | <u>11,360</u>     | <u>52,440</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 81,200                                    | 144,651           | 63,451   |
| Fund Balance - January 1                                     | <u>352,343</u>                            | <u>352,343</u>    | <u>-</u>   |
| Fund Balance - December 31                                   | <u>\$ 433,543</u>                         | <u>\$ 496,994</u> | <u>\$ 63,451</u>                                       |

**CITY OF ST. CLOUD, MINNESOTA**

Statement E-44

EMERGENCY SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2010

|  | Original and<br>Final Budgeted<br>Amounts | Actual<br>Amounts           | Variance with<br>Final Budget -<br>Positive (Negative) |
|--|---|-----------------------------|--|
|  | <u>                    </u>               | <u>                    </u> | <u>                    </u>                            |
| Revenues:  |   |                             |  |
| Investment income  | \$ 9,000                                  | \$ 1,996                    | \$ (7,004)   |
|  | <u>                    </u>               | <u>                    </u> | <u>                    </u>                            |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 9,000                                     | 1,996                       | (7,004)  |
| Fund Balance - January 1                                     | 340,262                                   | 340,262                     | -  |
|  | <u>                    </u>               | <u>                    </u> | <u>                    </u>                            |
| Fund Balance - December 31                                   | <u>\$ 349,262</u>                         | <u>\$ 342,258</u>           | <u>\$ (7,004)</u>                                      |

# **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost reimbursement basis.

Charges to other departments and agencies for Internal Service Fund services are intended only to recoup the total cost of such services. Internal Service Funds are not designed to produce any significant profit in the long run. The Internal Service Funds maintained by the City of St. Cloud and their purposes are:

## **DENTAL SELF INSURANCE**

This fund was established to account for the excess or shortfall of monthly deposits over actual expenses for the City's dental insurance program. Deposits are made monthly to Delta Dental Insurance Company from various City operating funds. The plan is administered by Delta Dental Insurance Company. Deposits are adjusted monthly based on the City's loss experience.

## **RISK RETENTION**

This fund was established to account for the accumulation of resources for future self-insurance programs.



**CITY OF ST. CLOUD, MINNESOTA**Statement F-1INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET ASSETS  
December 31, 2010

|                           | <u>Dental Self<br/>Insurance</u> | <u>Risk<br/>Retention</u> | <u>Total</u>      |
|---------------------------|----------------------------------|---------------------------|-------------------|
| Assets:                   |                                  |                           |                   |
| Cash and cash equivalents | \$ 431,653                       | \$ 368,172                | \$ 799,825        |
| Liabilities:              |                                  |                           |                   |
| Accounts payable          | -                                | 8,228                     | 8,228             |
| Net Assets:               |                                  |                           |                   |
| Unrestricted              | <u>\$ 431,653</u>                | <u>\$ 359,944</u>         | <u>\$ 791,597</u> |

**CITY OF ST. CLOUD, MINNESOTA**

Statement F-2

INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN FUND NET ASSETS  
 For The Year Ended December 31, 2010

|                                   | <u>Dental Self<br/>Insurance</u> | <u>Risk<br/>Retention</u> | <u>Total</u>      |
|-----------------------------------|----------------------------------|---------------------------|-------------------|
| Operating Revenues:               |                                  |                           |                   |
| Charges for services              | \$ 406,179                       | \$ -                      | \$ 406,179        |
| Other                             | -                                | 53,502                    | 53,502            |
|                                   | <u>406,179</u>                   | <u>53,502</u>             | <u>459,681</u>    |
| Total operating revenues          |                                  |                           |                   |
| Operating Expenses:               |                                  |                           |                   |
| Supplies                          | -                                | 11,410                    | 11,410            |
| Other services and charges        | 377,953                          | 328,580                   | 706,533           |
|                                   | <u>377,953</u>                   | <u>339,990</u>            | <u>717,943</u>    |
| Total operating expenses          |                                  |                           |                   |
| Operating income (loss)           | <u>28,226</u>                    | <u>(286,488)</u>          | <u>(258,262)</u>  |
| Nonoperating Revenues (Expenses): |                                  |                           |                   |
| Investment income                 | <u>2,408</u>                     | <u>2,533</u>              | <u>4,941</u>      |
| Change in net assets              | 30,634                           | (283,955)                 | (253,321)         |
| Net Assets - January 1            | <u>401,019</u>                   | <u>643,899</u>            | <u>1,044,918</u>  |
| Net Assets - December 31          | <u>\$ 431,653</u>                | <u>\$ 359,944</u>         | <u>\$ 791,597</u> |

**CITY OF ST. CLOUD, MINNESOTA**

Statement F-3

INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF CASH FLOWS  
 For The Year Ended December 31, 2010

|  | <u>Dental Self<br/>Insurance</u> | <u>Risk<br/>Retention</u> | <u>Total</u>        |
|--|----------------------------------|---------------------------|---------------------|
| Cash Flows From Operating Activities:  |                                  |                           |                     |
| Cash received from customers   | \$ 406,179                       | \$ 53,546                 | \$ 459,725          |
| Cash payments to suppliers for services  | <u>(377,953)</u>                 | <u>(347,387)</u>          | <u>(725,340)</u>    |
| Net Cash Provided by (Used in)<br>Operating Activities                                     | <u>28,226</u>                    | <u>(293,841)</u>          | <u>(265,615)</u>    |
| Cash Flows From Investing Activities:  |                                  |                           |                     |
| Investment income  | <u>2,408</u>                     | <u>2,533</u>              | <u>4,941</u>        |
| Net Increase (Decrease) in Cash and<br>Cash Equivalents                                    | 30,634                           | (291,308)                 | (260,674)           |
| Cash and Cash Equivalents at Beginning of Year   | <u>401,019</u>                   | <u>659,480</u>            | <u>1,060,499</u>    |
| Cash and Cash Equivalents at End of Year   | <u>\$ 431,653</u>                | <u>\$ 368,172</u>         | <u>\$ 799,825</u>   |
| Reconciliation of Operating Income to Net Cash<br>Provided by Operating Activities:        |                                  |                           |                     |
| Operating income (loss)  | <u>\$ 28,226</u>                 | <u>\$ (286,488)</u>       | <u>\$ (258,262)</u> |
| Adjustments to reconcile operating income to<br>net cash provided by operating activities: |                                  |                           |                     |
| Changes in assets and liabilities  |                                  |                           |                     |
| (Increase) decrease in accounts receivable   | -                                | 43                        | 43                  |
| Increase (decrease) in accounts payable  | <u>-</u>                         | <u>(7,396)</u>            | <u>(7,396)</u>      |
| Total adjustments  | <u>-</u>                         | <u>(7,353)</u>            | <u>(7,353)</u>      |
| Net Cash Provided by (Used in)<br>Operating Activities                                     | <u>\$ 28,226</u>                 | <u>\$ (293,841)</u>       | <u>\$ (265,615)</u> |

# FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the City as an agent for other governmental units.

The Fiduciary Funds maintained by the City of St. Cloud and their purposes are:

## **LOCAL AREA SALES TAX**

This fund was established to account for the area half-cent sales tax that the City of St. Cloud collects on behalf of neighboring cities.

## **CENTRAL MN REGIONAL RADIO BOARD**

This fund was established by the City of St. Cloud and the following counties: Benton, Big Stone, Douglas, Grant, Kandiyohi, Meeker, Mille Lacs, Morrison, Otter Tail, Pope, Sherburne, Stearns, Stevens, Swift, Todd, Traverse, Wadena, Wilkin, and Wright Counties for the activities of a Regional Radio System.

## **REGIONAL HUMAN RIGHTS OFFICE**

This fund was established as a pass-through fund for the Region Human Rights Office.

## **VOLUNTEER FIRE RELIEF INVESTMENTS**

This fund was established to account for the investments turned over to the City by the former St. Cloud Volunteer Firefighter's Relief Association. The City will hold the investments until the former members of the Relief Association become eligible for their pension.

**CITY OF ST. CLOUD, MINNESOTA**

Statement G-1

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
For The Year Ended December 31, 2010

|   | <u>Balance</u><br><u>Jan. 1, 2010</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>Dec. 31, 2010</u> |
|---|---------------------------------------|------------------|-------------------|--|
| <b><u>Local Area Sales Tax</u></b>              |                                       |                  |                   |  |
| <u>Assets</u>                                   |                                       |                  |                   |  |
| Due from other governmental units               | \$ 554,161                            | \$ 2,751,589     | \$ 2,696,265      | \$ 609,485                             |
| <u>Liabilities</u>                              |                                       |                  |                   |  |
| Due to other governmental units                 | \$ 554,161                            | \$ 2,751,589     | \$ 2,696,265      | \$ 609,485                             |
| <b><u>Central MN Regional Radio Board</u></b>   |                                       |                  |                   |  |
| <u>Assets</u>                                   |                                       |                  |                   |  |
| Cash and investments                            | \$ 9,415                              | \$ 1,168,142     | \$ 1,265,498      | \$ (87,941)                            |
| Accounts receivable                             | 5,000                                 | -                | 5,000             | -                                      |
| Due from other governmental units               | 87,915                                | 92,326           | 87,915            | 92,326                                 |
| Total Assets                                    | \$ 102,330                            | \$ 1,260,468     | \$ 1,358,413      | \$ 4,385                               |
| <u>Liabilities</u>                              |                                       |                  |                   |  |
| Accounts payable                                | \$ 5,000                              | \$ 4,385         | \$ 5,000          | \$ 4,385                               |
| Due to other governmental units                 | 97,330                                | -                | 97,330            | -                                      |
| Total Liabilities                               | \$ 102,330                            | \$ 4,385         | \$ 102,330        | \$ 4,385                               |
| <b><u>Regional Human Rights Office</u></b>      |                                       |                  |                   |  |
| <u>Assets</u>                                   |                                       |                  |                   |  |
| Cash and investments                            | \$ -                                  | \$ 55,000        | \$ 55,000         | \$ -                                   |
| <u>Liabilities</u>                              |                                       |                  |                   |  |
| Due to other governmental units                 | \$ -                                  | \$ 55,000        | \$ 55,000         | \$ -                                   |
| <b><u>Volunteer Fire Relief Investments</u></b> |                                       |                  |                   |  |
| <u>Assets</u>                                   |                                       |                  |                   |  |
| Cash and investments                            | \$ 431,066                            | \$ 44,662        | \$ 72,569         | \$ 403,159                             |
| <u>Liabilities</u>                              |                                       |                  |                   |  |
| Accounts payable                                | \$ 431,066                            | \$ 44,662        | \$ 72,569         | \$ 403,159                             |
| <b><u>Total Agency Funds</u></b>                |                                       |                  |                   |  |
| <u>Assets</u>                                   |                                       |                  |                   |  |
| Cash and investments                            | \$ 440,481                            | \$ 1,267,804     | \$ 1,393,067      | \$ 315,218                             |
| Accounts receivable                             | 5,000                                 | -                | 5,000             | -                                      |
| Due from other governmental units               | 642,076                               | 2,843,915        | 2,784,180         | 701,811                                |
| Total Assets                                    | \$ 1,087,557                          | \$ 4,111,719     | \$ 4,182,247      | \$ 1,017,029                           |
| <u>Liabilities</u>                              |                                       |                  |                   |  |
| Accounts payable                                | \$ 436,066                            | \$ 49,047        | \$ 77,569         | \$ 407,544                             |
| Due to other governmental units                 | 651,491                               | 2,806,589        | 2,848,595         | 609,485                                |
| Total Liabilities                               | \$ 1,087,557                          | \$ 2,855,636     | \$ 2,926,164      | \$ 1,017,029                           |

# CITY OF ST. CLOUD, MINNESOTA

## STATISTICAL SECTION Summary

This part of the City of St. Cloud's comprehensive annual financial report presents detailed information to assist the reader in understanding the preceding financial statements and reports in the context of the City's overall financial health. The statistical section is designed to complement the comprehensive annual financial report by providing an historical analysis of financial indicators.

### Contents

#### **Financial Trend Data**

These schedules contain trend information to illustrate how the City of St. Cloud's financial performance has changed over time. They include an analysis of revenues and expenses and changes in net assets for governmental activities and business-type activities.

|         |  |
|---------|--|
| Table 1 | Net Assets by Component                        |
| Table 2 | Changes in Net Assets                          |
| Table 3 | Governmental Activities Tax Revenues by Source |
| Table 4 | Fund Balances of Governmental Funds            |
| Table 5 | Changes in Fund Balances of Governmental Funds |

#### **Revenue Capacity Data**

These schedules contain historical information about the City of St. Cloud's most significant local revenue source, property taxes. Information contained within these schedules includes an illustration of how the City's tax capacity and tax rates have changed over time. Also included is a more comprehensive look at how tax rates of overlapping governments have changed over time.

|          |   |
|----------|---|
| Table 6  | General Governmental Activities Tax Revenues by Source  |
| Table 7  | Assessed Value and Estimated Actual Value of Taxable Property                                 |
| Table 8  | Property Tax Rates Per \$1,000 of Tax Capacity Value – All Direct and Overlapping Governments |
| Table 9  | Principal Property Taxpayers  |
| Table 10 | Property Tax Levies and Collections   |

#### **Debt Capacity Data**

These schedules present information designed to help the reader assess the affordability of the City of St. Cloud's current level of outstanding debt and the City's ability to issue additional debt in the future.

|          |   |
|----------|---|
| Table 11 | Ratios of Outstanding Debt by Type                |
| Table 12 | Ratios of General Bonded Debt Outstanding         |
| Table 13 | Computation of Direct and Overlapping Bonded Debt |
| Table 14 | Legal Debt Margin Information                     |
| Table 15 | Pledged-Revenue Coverage                          |

# CITY OF ST. CLOUD, MINNESOTA

## STATISTICAL SECTION (CONTINUED) Summary (Continued)

### **Demographic and Economic Information**

These schedules provide demographic and economic indicators to illustrate the overall environment in which the City of St. Cloud's financial activities take place.

|          |                                     |
|----------|-------------------------------------|
| Table 16 | Demographic and Economic Statistics |
| Table 17 | Principal Employers                 |

### **Operating Indicators**

These schedules contain information about City services and capital assets to assist the reader in understanding how the information contained within the City of St. Cloud's comprehensive annual financial report relates to the services the City provides and the activities it performs.

|          |  |
|----------|--|
| Table 18 | Full-Time Equivalent City Government Employees by Function |
| Table 19 | Operating Indicators by Function                           |
| Table 20 | Capital Asset Statistics by Function                       |

## CITY OF ST. CLOUD, MINNESOTA

Table 1

### NET ASSETS BY COMPONENT Last Eight Fiscal Years (accrual basis of accounting)

|  | Fiscal Year          |                      |                      |                      |                      |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|  | 2003                 | 2004                 | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 |
| Governmental activities                            |                      |                      |                      |                      |                      |                      |                      |                      |
| Invested in capital assets,<br>net of related debt | \$ 93,558,127        | \$173,888,369        | \$189,772,039        | \$158,990,780        | \$169,704,862        | \$159,020,113        | \$159,513,510        | \$160,230,641        |
| Restricted   | 15,733,579           | 9,278,346            | 7,774,701            | 31,812,322           | 18,399,964           | 28,724,856           | 13,377,316           | 8,046,046            |
| Unrestricted                                       | <u>60,560,299</u>    | <u>10,730,881</u>    | <u>8,519,070</u>     | <u>22,373,673</u>    | <u>37,160,922</u>    | <u>36,883,985</u>    | <u>50,484,134</u>    | <u>49,962,247</u>    |
| Total governmental activities net assets           | <u>\$169,852,005</u> | <u>\$193,897,596</u> | <u>\$206,065,810</u> | <u>\$213,176,775</u> | <u>\$225,265,748</u> | <u>\$224,628,954</u> | <u>\$223,374,960</u> | <u>\$218,238,934</u> |
| Business-type activities                           |                      |                      |                      |                      |                      |                      |                      |                      |
| Invested in capital assets,<br>net of related debt | \$101,662,918        | \$119,781,405        | \$128,305,672        | \$136,858,876        | \$156,769,395        | \$170,371,463        | \$183,501,563        | \$199,359,139        |
| Unrestricted                                       | <u>25,581,238</u>    | <u>24,756,371</u>    | <u>27,961,081</u>    | <u>28,457,380</u>    | <u>25,445,375</u>    | <u>28,462,234</u>    | <u>28,000,758</u>    | <u>37,461,837</u>    |
| Total business-type activities net assets          | <u>\$127,244,156</u> | <u>\$144,537,776</u> | <u>\$156,266,753</u> | <u>\$165,316,256</u> | <u>\$182,214,770</u> | <u>\$198,833,697</u> | <u>\$211,502,321</u> | <u>\$236,820,976</u> |
| Primary government                                 |                      |                      |                      |                      |                      |                      |                      |                      |
| Invested in capital assets,<br>net of related debt | \$195,221,045        | \$293,669,774        | \$318,077,711        | \$295,849,656        | \$326,474,257        | \$329,391,576        | \$343,015,073        | \$359,589,780        |
| Restricted   | 15,733,579           | 9,278,346            | 7,774,701            | 31,812,322           | 18,399,964           | 28,724,856           | 13,377,316           | 8,046,046            |
| Unrestricted                                       | <u>86,141,537</u>    | <u>35,487,252</u>    | <u>36,480,151</u>    | <u>50,831,053</u>    | <u>62,606,297</u>    | <u>65,346,219</u>    | <u>78,484,892</u>    | <u>87,424,084</u>    |
| Total primary government net assets                | <u>\$297,096,161</u> | <u>\$338,435,372</u> | <u>\$362,332,563</u> | <u>\$378,493,031</u> | <u>\$407,480,518</u> | <u>\$423,462,651</u> | <u>\$434,877,281</u> | <u>\$455,059,910</u> |

The City implemented GASB 34 in the year 2003.

Source: City of St. Cloud financial records



## CITY OF ST. CLOUD, MINNESOTA

Table 2

### CHANGES IN NET ASSETS

Last Eight Fiscal Years

(accrual basis of accounting)

|  | Fiscal Year          |                     |                      |                      |                      |                      |                      |                      |
|--|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|  | 2003                 | 2004                | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 |
| Expenses                                       |                      |                     |                      |                      |                      |                      |                      |                      |
| Governmental activities:                       |                      |                     |                      |                      |                      |                      |                      |                      |
| General government                             | \$ 7,619,612         | \$ 6,492,399        | \$ 7,184,685         | \$ 7,606,404         | \$ 8,721,934         | \$ 8,445,130         | \$ 8,008,821         | \$ 7,999,022         |
| Public safety                                  | 16,803,317           | 17,833,815          | 18,882,580           | 20,688,905           | 22,212,317           | 25,132,258           | 24,767,608           | 25,178,170           |
| Public works                                   | 10,018,889           | 11,533,129          | 13,551,070           | 14,714,322           | 16,841,586           | 16,939,274           | 17,113,906           | 17,807,801           |
| Culture and recreation                         | 6,025,253            | 4,232,917           | 4,510,778            | 5,089,991            | 5,359,067            | 6,412,223            | 5,726,070            | 5,241,918            |
| Economic development                           | 10,000               | 869,069             | 1,360,447            | 1,192,044            | 1,543,554            | 623,638              | 710,433              | 994,405              |
| Interest on long-term debt                     | 3,116,352            | 2,667,260           | 2,601,584            | 2,583,340            | 4,529,169            | 4,870,560            | 4,530,471            | 4,822,323            |
| <b>Total governmental activities expenses</b>  | <b>43,593,423</b>    | <b>43,628,589</b>   | <b>48,091,144</b>    | <b>51,875,006</b>    | <b>59,207,627</b>    | <b>62,423,083</b>    | <b>60,857,309</b>    | <b>62,043,639</b>    |
| Business-type activities:                      |                      |                     |                      |                      |                      |                      |                      |                      |
| Water utility                                  | 6,210,361            | 6,369,933           | 6,635,036            | 7,485,425            | 7,714,171            | 7,448,180            | 7,889,470            | 7,900,599            |
| Wastewater utility                             | 4,898,438            | 5,331,823           | 5,860,624            | 5,893,073            | 6,301,801            | 6,714,820            | 7,008,203            | 7,738,143            |
| Stormwater utility                             | -                    | 148,816             | 310,065              | 413,088              | 487,805              | 535,358              | 595,401              | 661,440              |
| Parking system                                 | 1,348,401            | 1,258,713           | 1,225,797            | 1,269,335            | 1,495,443            | 1,615,028            | 1,836,190            | 1,662,591            |
| Refuse service                                 | 2,083,157            | 2,321,142           | 2,402,304            | 2,616,607            | 2,687,109            | 2,773,582            | 2,682,471            | 2,569,751            |
| Municipal athletic complex                     | 1,858,251            | 1,869,624           | 1,931,089            | 1,826,687            | 1,888,109            | 1,843,957            | 1,921,855            | 1,818,105            |
| Hydroelectric utility                          | 1,661,703            | 1,619,712           | 1,584,683            | 1,620,355            | 1,645,616            | 1,390,572            | 1,274,215            | 1,268,823            |
| Civic center                                   | 1,291,612            | 1,712,288           | 1,781,725            | 1,811,722            | 2,017,223            | 1,993,237            | 1,916,899            | 1,894,693            |
| <b>Total business-type activities expenses</b> | <b>19,351,923</b>    | <b>20,632,051</b>   | <b>21,731,323</b>    | <b>22,936,292</b>    | <b>24,237,277</b>    | <b>24,314,734</b>    | <b>25,124,704</b>    | <b>25,514,145</b>    |
| <b>Total primary government expenses</b>       | <b>\$ 62,945,346</b> | <b>\$64,260,640</b> | <b>\$ 69,822,467</b> | <b>\$ 74,811,298</b> | <b>\$ 83,444,904</b> | <b>\$ 86,737,817</b> | <b>\$ 85,982,013</b> | <b>\$ 87,557,784</b> |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

CHANGES IN NET ASSETS  
Last Eight Fiscal Years  
(accrual basis of accounting)

Table 2  
(Continued)

|   | Fiscal Year       |                   |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | 2003              | 2004              | 2005              | 2006              | 2007              | 2008              | 2009              | 2010              |
| Program Revenues                                      |                   |                   |                   |                   |                   |                   |                   |                   |
| Governmental activities:                              |                   |                   |                   |                   |                   |                   |                   |                   |
| Charges for services:                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| General government                                    | \$ 1,950,802      | \$ 1,521,987      | \$ 1,494,907      | \$ 1,409,476      | \$ 1,572,626      | \$ 1,529,178      | \$ 1,511,468      | \$ 1,371,242      |
| Public safety   | 2,954,329         | 3,015,923         | 3,191,857         | 2,382,780         | 2,712,750         | 2,382,654         | 2,345,731         | 2,475,612         |
| Public works  | 1,064,860         | 1,420,024         | 1,726,770         | 1,954,838         | 1,704,344         | 1,134,629         | 1,261,768         | 899,152           |
| Culture and recreation                                | 604,379           | 662,532           | 888,210           | 769,379           | 614,774           | 585,243           | 502,435           | 521,651           |
| Economic development                                  | 47,702            | 56,387            | 92,260            | 144,510           | 204,548           | 122,039           | 98,810            | 108,493           |
| Operating grants and contributions                    | 3,145,178         | 3,163,639         | 3,310,594         | 5,386,465         | 4,906,143         | 4,371,303         | 4,589,954         | 4,777,470         |
| Capital grants and contributions                      | 19,071,451        | 26,449,350        | 20,378,067        | 11,922,274        | 24,240,880        | 16,358,736        | 12,975,233        | 7,553,664         |
| <b>Total governmental activities program revenues</b> | <b>28,838,701</b> | <b>36,289,842</b> | <b>31,082,665</b> | <b>23,969,722</b> | <b>35,956,065</b> | <b>26,483,782</b> | <b>23,285,399</b> | <b>17,707,284</b> |
| Business-type activities:                             |                   |                   |                   |                   |                   |                   |                   |                   |
| Charges for services:                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| Water utility   | \$ 7,879,498      | \$ 7,769,555      | \$ 8,299,914      | \$ 8,862,929      | \$ 9,631,418      | \$ 8,976,506      | \$ 9,024,259      | \$ 8,889,626      |
| Wastewater utility                                    | 4,960,920         | 5,083,157         | 5,650,031         | 5,628,517         | 6,524,725         | 6,274,254         | 6,435,992         | 6,774,682         |
| Stormwater utility                                    | -                 | 361,241           | 499,007           | 693,418           | 755,975           | 772,067           | 775,396           | 844,700           |
| Parking system  | 1,444,014         | 1,434,629         | 1,500,836         | 1,576,185         | 1,616,901         | 1,753,123         | 1,566,189         | 1,508,842         |
| Refuse service  | 2,214,334         | 2,359,024         | 2,438,613         | 2,500,419         | 2,661,221         | 2,836,874         | 3,000,777         | 3,077,779         |
| Municipal athletic complex                            | 1,239,760         | 1,283,557         | 1,233,465         | 1,285,185         | 1,275,798         | 1,271,285         | 1,307,852         | 1,178,568         |
| Hydroelectric utility                                 | 1,881,042         | 1,900,438         | 2,410,707         | 1,962,626         | 1,905,775         | 2,125,321         | 2,212,466         | 2,540,961         |
| Civic center  | 1,049,200         | 1,167,785         | 1,183,547         | 1,139,879         | 1,218,573         | 1,095,492         | 974,076           | 1,102,641         |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

CHANGES IN NET ASSETS  
Last Eight Fiscal Years  
(accrual basis of accounting)

Table 2  
(Continued)

|  | Fiscal Year            |                       |                        |                        |                        |                        |                        |                        |
|--|------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|  | 2003                   | 2004                  | 2005                   | 2006                   | 2007                   | 2008                   | 2009                   | 2010                   |
| Business-type activities: (Continued)            |                        |                       |                        |                        |                        |                        |                        |                        |
| Operating grants and contributions               | \$ 149,462             | \$ 164,462            | \$ 5,000               | \$ 333,408             | \$ 106,377             | \$ 192,690             | \$ 184,838             | \$ 399,785             |
| Capital grants and contributions                 | 97,334                 | 2,161,576             | 2,075,319              | 143,500                | 3,223,083              | 2,437,041              | 655,336                | 17,727,706             |
| Total business-type activities program revenues  | <u>20,915,564</u>      | <u>23,685,424</u>     | <u>25,296,439</u>      | <u>24,126,066</u>      | <u>28,919,846</u>      | <u>27,734,653</u>      | <u>26,137,181</u>      | <u>44,045,290</u>      |
| Total primary government program revenues        | <u>\$ 49,754,265</u>   | <u>\$59,975,266</u>   | <u>\$ 56,379,104</u>   | <u>\$ 48,095,788</u>   | <u>\$ 64,875,911</u>   | <u>\$ 54,218,435</u>   | <u>\$ 49,422,580</u>   | <u>\$ 61,752,574</u>   |
| Net (expense)/revenue                            |                        |                       |                        |                        |                        |                        |                        |                        |
| Governmental activities                          | \$ (14,754,722)        | \$ (7,338,747)        | \$ (17,008,479)        | \$ (27,905,284)        | \$ (23,251,562)        | \$ (35,939,301)        | \$ (37,571,910)        | \$ (44,336,355)        |
| Business-type activities                         | <u>1,563,641</u>       | <u>3,053,373</u>      | <u>3,565,116</u>       | <u>1,189,774</u>       | <u>4,682,569</u>       | <u>3,419,919</u>       | <u>1,012,477</u>       | <u>18,531,145</u>      |
| Total primary government net (expense)/revenue   | <u>\$ (13,191,081)</u> | <u>\$ (4,285,374)</u> | <u>\$ (13,443,363)</u> | <u>\$ (26,715,510)</u> | <u>\$ (18,568,993)</u> | <u>\$ (32,519,382)</u> | <u>\$ (36,559,433)</u> | <u>\$ (25,805,210)</u> |
| General Revenues and Other Changes in Net Assets |                        |                       |                        |                        |                        |                        |                        |                        |
| Governmental activities:                         |                        |                       |                        |                        |                        |                        |                        |                        |
| Taxes  |                        |                       |                        |                        |                        |                        |                        |                        |
| General property                                 | \$ 11,746,878          | \$12,276,173          | \$ 13,590,552          | \$ 15,264,712          | \$ 16,060,305          | \$ 21,292,870          | \$ 21,702,711          | \$ 22,111,155          |
| Hotel-motel                                      | 538,015                | 550,107               | 554,925                | 595,374                | 636,275                | 609,730                | 571,095                | 633,524                |
| Local area                                       | 5,173,080              | 4,702,378             | 4,814,285              | 5,413,733              | 5,716,895              | 5,446,869              | 5,186,624              | 5,382,199              |
| Franchise  | 2,575,282              | 2,665,376             | 2,940,191              | 3,202,154              | 3,370,892              | 3,544,648              | 3,310,928              | 3,352,328              |
| Food and beverage                                | 1,125,872              | 1,186,112             | 1,213,700              | 1,247,725              | 1,287,635              | 1,207,616              | 1,292,388              | 1,248,238              |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

CHANGES IN NET ASSETS  
Last Eight Fiscal Years  
(accrual basis of accounting)

Table 2  
(Continued)

|  | Fiscal Year          |                     |                      |                      |                      |                      |                      |                      |
|--|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|  | 2003                 | 2004                | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 |
| General Revenues and Other Changes in Net Assets (Continued) |                      |                     |                      |                      |                      |                      |                      |                      |
| Governmental activities: (Continued)                         |                      |                     |                      |                      |                      |                      |                      |                      |
| Unrestricted grants and contributions                        | \$ 11,762,639        | \$11,655,163        | \$ 11,692,194        | \$ 13,148,130        | \$ 12,721,667        | \$ 11,654,489        | \$ 12,546,162        | \$ 10,204,777        |
| Interest earnings  | 1,102,081            | 1,192,125           | 1,444,157            | 2,516,933            | 4,732,546            | 3,251,881            | 1,286,716            | 307,007              |
| Gain on sale of capital assets                               | -                    | -                   | -                    | -                    | -                    | -                    | 1,250,746            | -                    |
| Miscellaneous  | -                    | -                   | 36,787               | 50,362               | 54,676               | 46,791               | 27,774               | 106,666              |
| Proceeds from insurance                                      | -                    | -                   | -                    | -                    | -                    | -                    | -                    | 200,377              |
| Other  | 1,253,703            | -                   | -                    | -                    | -                    | -                    | -                    | -                    |
| Special item   | -                    | -                   | -                    | -                    | -                    | -                    | -                    | 963,687              |
| Transfers  | (6,947,910)          | (13,390,579)        | (7,509,101)          | (6,422,874)          | (10,258,784)         | (11,752,387)         | (10,857,228)         | (5,309,629)          |
| <b>Total governmental activities</b>                         | <b>28,329,640</b>    | <b>20,836,855</b>   | <b>28,777,690</b>    | <b>35,016,249</b>    | <b>34,322,107</b>    | <b>35,302,507</b>    | <b>36,317,916</b>    | <b>39,200,329</b>    |
| Business-type activities:                                    |                      |                     |                      |                      |                      |                      |                      |                      |
| Taxes  |                      |                     |                      |                      |                      |                      |                      |                      |
| General property   | 113,814              | 748                 | 136                  | 100                  | 42                   | 23                   | 14                   | -                    |
| Hotel-motel  | 405,871              | 414,991             | 418,627              | 449,143              | 479,997              | 459,972              | 431,174              | 477,924              |
| Unrestricted grants and contributions                        | 11,528               | -                   | -                    | -                    | -                    | -                    | -                    | -                    |
| Interest earnings  | 404,167              | 415,373             | 597,042              | 978,812              | 1,472,107            | 982,957              | 367,731              | 211,139              |
| Gain on sale of capital assets                               | 26,298               | 18,556              | 37,958               | 8,800                | 5,015                | 3,669                | -                    | -                    |
| Transfers  | 7,178,117            | 13,390,579          | 7,509,101            | 6,422,874            | 10,258,784           | 11,752,387           | 10,857,228           | 5,309,629            |
| <b>Total business-type activities</b>                        | <b>8,139,795</b>     | <b>14,240,247</b>   | <b>8,562,864</b>     | <b>7,859,729</b>     | <b>12,215,945</b>    | <b>13,199,008</b>    | <b>11,656,147</b>    | <b>5,998,692</b>     |
| <b>Total primary government</b>                              | <b>\$ 36,469,435</b> | <b>\$35,077,102</b> | <b>\$ 37,340,554</b> | <b>\$ 42,875,978</b> | <b>\$ 46,538,052</b> | <b>\$ 48,501,515</b> | <b>\$ 47,974,063</b> | <b>\$ 45,199,021</b> |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

Table 2  
(Continued)

CHANGES IN NET ASSETS  
Last Eight Fiscal Years  
(accrual basis of accounting)

|                          | Fiscal Year          |                     |                      |                      |                      |                      |                      |                      |
|--------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                          | 2003                 | 2004                | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 |
| Changes in Net Assets    |                      |                     |                      |                      |                      |                      |                      |                      |
| Governmental activities  | \$ 13,574,918        | \$13,498,108        | \$ 11,769,211        | \$ 7,110,965         | \$ 11,070,545        | \$ (636,794)         | \$ (1,253,994)       | \$ (5,136,026)       |
| Business-type activities | 9,703,436            | 17,293,620          | 12,127,980           | 9,049,503            | 16,898,514           | 16,618,927           | 12,668,624           | 24,529,837           |
| Total primary government | <u>\$ 23,278,354</u> | <u>\$30,791,728</u> | <u>\$ 23,897,191</u> | <u>\$ 16,160,468</u> | <u>\$ 27,969,059</u> | <u>\$ 15,982,133</u> | <u>\$ 11,414,630</u> | <u>\$ 19,393,811</u> |

The City implemented GASB 34 in the year 2003.

Source: City of St. Cloud financial records

**CITY OF ST. CLOUD, MINNESOTA**

Table 3

**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
 Last Eight Fiscal Years  
 (accrual basis of accounting)

| <u>Fiscal Year</u> | <u>Property Tax</u> | <u>Hotel and Motel Tax</u> | <u>Local Area Tax</u> | <u>Food and Beverage Tax</u> | <u>Franchise Tax</u> | <u>Total</u>  |
|--------------------|---------------------|----------------------------|-----------------------|------------------------------|----------------------|---------------|
| 2003               | \$ 11,746,878       | \$ 538,015                 | \$ 5,173,080          | \$ 1,125,872                 | \$ 2,575,282         | \$ 21,159,127 |
| 2004               | 12,276,173          | 550,107                    | 4,702,378             | 1,186,112                    | 2,665,376            | 21,380,146    |
| 2005               | 13,590,552          | 554,925                    | 4,814,285             | 1,213,700                    | 2,940,191            | 23,113,653    |
| 2006               | 15,264,712          | 595,374                    | 5,413,733             | 1,247,725                    | 3,202,154            | 25,723,698    |
| 2007               | 16,060,305          | 636,275                    | 5,716,895             | 1,287,635                    | 3,370,892            | 27,072,002    |
| 2008               | 21,292,870          | 609,730                    | 5,446,869             | 1,207,616                    | 3,544,648            | 32,101,733    |
| 2009               | 21,702,711          | 571,095                    | 5,186,624             | 1,292,388                    | 3,310,928            | 32,063,746    |
| 2010               | 22,111,155          | 633,524                    | 5,382,199             | 1,248,238                    | 3,352,328            | 32,727,444    |

The City implemented GASB 34 in the year 2003.

*Source: City of St. Cloud financial records*

**CITY OF ST. CLOUD, MINNESOTA**

Table 4

FUND BALANCES OF GOVERNMENTAL FUNDS  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

|                                    | 2001                 | 2002                 | 2003                 | 2004                 | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General fund                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved                           | \$ 2,032,466         | \$ 1,488,859         | \$ 399,901           | \$ 370,722           | \$ 2,386,741         | \$ 464,925           | \$ 147,795           | \$ 2,897,908         | \$ 1,289,114         | \$ 449,269           |
| Unreserved                         | <u>13,730,296</u>    | <u>16,591,149</u>    | <u>17,049,132</u>    | <u>18,113,316</u>    | <u>14,427,248</u>    | <u>17,906,273</u>    | <u>18,691,774</u>    | <u>14,862,043</u>    | <u>17,029,053</u>    | <u>18,453,056</u>    |
| Total general fund                 | <u>\$ 15,762,762</u> | <u>\$ 18,080,008</u> | <u>\$ 17,449,033</u> | <u>\$ 18,484,038</u> | <u>\$ 16,813,989</u> | <u>\$ 18,371,198</u> | <u>\$ 18,839,569</u> | <u>\$ 17,759,951</u> | <u>\$ 18,318,167</u> | <u>\$ 18,902,325</u> |
| All other governmental funds       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved, reported in:             |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Special revenue funds              | \$ 2,343,934         | \$ 1,853,953         | \$ 1,404,758         | \$ 5,584,546         | \$ 661,605           | \$ 2,560,493         | \$ 2,320,027         | \$ 2,614,385         | \$ 2,747,684         | \$ 4,822,507         |
| Debt service funds                 | 14,647,250           | 13,950,899           | 13,835,593           | 7,676,988            | 4,956,660            | 1,912,688            | 1,071,782            | 3,410,693            | 7,363,607            | 3,205,069            |
| Capital projects funds             | 5,248,635            | 3,537,723            | 212,946              | 25,810,456           | 46,880               | 5,696                | -                    | 1,697,199            | -                    | -                    |
| Unreserved, reported in:           |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Special revenue funds              | 6,812,393            | 7,298,019            | 8,562,529            | 4,233,491            | 8,429,080            | 8,481,956            | 5,346,827            | 5,534,963            | 5,389,209            | 5,199,424            |
| Debt service funds                 | (802)                | (657)                | (3,731)              | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Capital projects funds             | <u>6,012,851</u>     | <u>11,383,002</u>    | <u>16,852,180</u>    | <u>1,193,279</u>     | <u>29,777,359</u>    | <u>53,076,532</u>    | <u>41,556,882</u>    | <u>49,726,630</u>    | <u>23,994,267</u>    | <u>17,243,892</u>    |
| Total all other governmental funds | <u>\$ 35,064,261</u> | <u>\$ 38,022,939</u> | <u>\$ 40,864,275</u> | <u>\$ 44,498,760</u> | <u>\$ 43,871,584</u> | <u>\$ 66,037,365</u> | <u>\$ 50,295,518</u> | <u>\$ 62,983,870</u> | <u>\$ 39,494,767</u> | <u>\$ 30,470,892</u> |

Source: City of St. Cloud financial records

**CITY OF ST. CLOUD, MINNESOTA**

Table 5

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

|  | 2001              | 2002              | 2003              | 2004              | 2005              | 2006              | 2007               | 2008               | 2009               | 2010              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|-------------------|
| <b>Revenues:</b>                             |                   |                   |                   |                   |                   |                   |                    |                    |                    |                   |
| Taxes  | \$ 15,104,463     | \$ 13,758,628     | \$ 18,563,910     | \$ 21,348,749     | \$23,101,323      | \$25,663,505      | \$ 26,984,760      | \$ 31,908,303      | \$ 31,774,112      | \$ 32,402,109     |
| Licenses and permits                         | 1,698,902         | 2,056,970         | 1,898,141         | 1,941,855         | 2,053,211         | 2,004,739         | 2,358,978          | 1,985,437          | 1,978,772          | 2,223,268         |
| Intergovernmental                            | 23,488,168        | 24,540,222        | 21,554,438        | 21,747,510        | 19,900,865        | 21,095,872        | 22,387,083         | 23,433,878         | 24,425,450         | 17,763,008        |
| Charges for services                         | 2,977,829         | 2,447,047         | 2,135,315         | 2,152,937         | 2,697,019         | 3,245,468         | 2,872,270          | 2,295,280          | 2,430,645          | 2,202,845         |
| Special assessments                          | 9,672,547         | 10,169,569        | 11,661,646        | 10,875,777        | 9,171,954         | 7,796,161         | 7,956,755          | 7,524,741          | 5,480,312          | 5,273,994         |
| Fines  | 1,057,315         | 1,111,439         | 1,250,579         | 1,311,288         | 1,257,399         | 1,185,697         | 1,262,317          | 1,210,296          | 1,112,166          | 943,777           |
| Investment income                            | 2,831,218         | 1,738,335         | 1,074,029         | 1,161,345         | 1,400,724         | 2,444,172         | 4,655,496          | 3,196,249          | 1,267,423          | 302,066           |
| Miscellaneous                                | 5,321,773         | 4,908,055         | 4,113,296         | 5,315,605         | 3,928,329         | 3,491,563         | 5,731,849          | 3,702,982          | 6,079,398          | 4,900,582         |
| <b>Total revenues</b>                        | <b>62,152,215</b> | <b>60,730,265</b> | <b>62,251,354</b> | <b>65,855,066</b> | <b>63,510,824</b> | <b>66,927,177</b> | <b>74,209,508</b>  | <b>75,257,166</b>  | <b>74,548,278</b>  | <b>66,011,649</b> |
| <b>Expenditures:</b>                         |                   |                   |                   |                   |                   |                   |                    |                    |                    |                   |
| General government                           | \$ 5,905,448      | \$ 6,434,561      | \$ 5,856,680      | \$ 5,615,845      | \$ 5,967,099      | \$ 6,943,681      | \$ 7,244,996       | \$ 7,232,210       | \$ 6,928,536       | \$ 7,089,432      |
| Public safety                                | 15,633,486        | 16,053,369        | 16,357,483        | 17,517,343        | 17,886,391        | 19,823,453        | 21,379,590         | 23,582,100         | 23,428,070         | 22,791,045        |
| Public works                                 | 5,559,290         | 5,726,692         | 5,726,099         | 6,141,774         | 6,817,445         | 7,366,746         | 7,637,023          | 7,377,037          | 8,016,065          | 7,244,233         |
| Culture and recreation                       | 4,249,402         | 4,138,272         | 3,835,260         | 3,851,569         | 4,038,798         | 4,356,060         | 4,584,980          | 5,599,924          | 3,905,959          | 3,577,891         |
| Miscellaneous (economic development)         | 1,291,041         | 1,595,281         | 1,816,234         | 1,651,529         | 1,698,354         | 1,368,228         | 1,835,358          | 867,222            | 903,894            | 1,153,870         |
| Capital outlay                               | 34,699,506        | 20,713,313        | 23,780,430        | 23,398,330        | 25,844,791        | 40,602,333        | 43,819,641         | 43,605,782         | 38,945,085         | 12,565,885        |
| Debt service                                 |                   |                   |                   |                   |                   |                   |                    |                    |                    |                   |
| Principal                                    | 10,223,548        | 8,584,729         | 11,592,686        | 11,328,552        | 10,551,042        | 10,336,544        | 10,506,544         | 11,381,544         | 14,791,544         | 9,127,680         |
| Interest and fiscal charges                  | 3,100,647         | 3,145,372         | 3,183,126         | 2,830,445         | 2,806,241         | 2,805,129         | 3,907,592          | 4,194,417          | 5,717,060          | 4,864,640         |
| <b>Total expenditures</b>                    | <b>80,662,368</b> | <b>66,391,589</b> | <b>72,147,998</b> | <b>72,335,387</b> | <b>75,610,161</b> | <b>93,602,174</b> | <b>100,915,724</b> | <b>103,840,236</b> | <b>102,636,213</b> | <b>68,414,676</b> |
| Excess of revenues over (under) expenditures | (18,510,153)      | (5,661,324)       | (9,896,644)       | (6,480,321)       | (12,099,337)      | (26,674,997)      | (26,706,216)       | (28,583,070)       | (28,087,935)       | (2,403,027)       |

(Continued)



**CITY OF ST. CLOUD, MINNESOTA**

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

Table 5  
(Continued)

|   | 2001                | 2002                | 2003                | 2004                | 2005                  | 2006                | 2007                   | 2008                 | 2009                   | 2010                  |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|------------------------|----------------------|------------------------|-----------------------|
| Other financing sources (uses):                         |                     |                     |                     |                     |                       |                     |                        |                      |                        |                       |
| Transfers in  | \$ 9,843,885        | \$ 9,831,053        | \$ 11,058,106       | \$ 15,619,009       | \$18,892,021          | \$16,252,898        | \$ 20,838,350          | \$ 20,347,437        | \$ 33,674,454          | \$ 22,739,324         |
| Transfers out   | (10,291,076)        | (10,036,259)        | (11,267,946)        | (17,379,262)        | (19,523,558)          | (16,706,355)        | (20,154,684)           | (22,753,636)         | (34,531,246)           | (24,180,847)          |
| Transfers in component unit                             | 2,015,085           | 2,435,495           | 2,111,056           | -                   | -                     | -                   | -                      | -                    | -                      | -                     |
| Transfers out component unit                            | (626,334)           | (1,352,371)         | (942,424)           | -                   | -                     | -                   | -                      | -                    | -                      | -                     |
| Bond and loan issuance                                  | 17,441,054          | 10,037,655          | 11,210,000          | 21,380,000          | 12,125,000            | 50,485,000          | 8,995,000              | 42,225,000           | 15,605,000             | -                     |
| Payment on refunded bonds                               | -                   | -                   | -                   | (9,465,000)         | (1,730,000)           | -                   | -                      | -                    | (12,865,000)           | (7,015,000)           |
| Premium on bonds issued                                 | -                   | -                   | -                   | -                   | 38,649                | 277,806             | 72,781                 | 310,315              | 658,099                | -                     |
| Discount on bonds issued                                | -                   | -                   | (61,787)            | (59,650)            | -                     | -                   | -                      | (7,301)              | -                      | -                     |
| Proceeds from insurance                                 | -                   | -                   | -                   | -                   | -                     | -                   | -                      | -                    | -                      | 200,377               |
| Sale of capital assets                                  | -                   | -                   | -                   | -                   | -                     | 88,638              | 662,865                | 69,989               | 2,615,741              | 3,638                 |
| Total other financing sources (uses)                    | 18,382,614          | 10,915,573          | 12,107,005          | 10,095,097          | 9,802,112             | 50,397,987          | 10,414,312             | 40,191,804           | 5,157,048              | (8,252,508)           |
| Special item  | -                   | -                   | -                   | -                   | -                     | -                   | -                      | -                    | -                      | 2,215,818             |
| Net change in fund balances                             | <u>\$ (127,539)</u> | <u>\$ 5,254,249</u> | <u>\$ 2,210,361</u> | <u>\$ 3,614,776</u> | <u>\$ (2,297,225)</u> | <u>\$23,722,990</u> | <u>\$ (16,291,904)</u> | <u>\$ 11,608,734</u> | <u>\$ (22,930,887)</u> | <u>\$ (8,439,717)</u> |
| Debt service as a percentage of noncapital expenditures | 28.99%              | 25.68%              | 30.55%              | 28.93%              | 26.84%                | 24.80%              | 25.25%                 | 25.86%               | 32.20%                 | 25.05%                |

**CITY OF ST. CLOUD, MINNESOTA**

Table 6

**GENERAL GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

| <u>Fiscal Year</u> | <u>Property Tax</u> | <u>Hotel - Motel Tax</u> | <u>Local Area Tax</u> | <u>Food and Beverage Tax</u> | <u>Franchise Tax</u> | <u>Total</u>  |
|--------------------|---------------------|--------------------------|-----------------------|------------------------------|----------------------|---------------|
| 2001               | \$ 16,065,930       | \$ 962,423               | \$ -                  | \$ 1,019,857                 | \$ 2,509,410         | \$ 20,557,620 |
| 2002               | 13,061,364          | 980,363                  | -                     | 1,044,889                    | 2,315,252            | 17,401,868    |
| 2003               | 11,726,943          | 538,015                  | 5,173,080             | 1,125,872                    | 2,575,282            | 21,139,192    |
| 2004               | 12,244,777          | 550,107                  | 4,702,378             | 1,186,112                    | 2,665,376            | 21,348,750    |
| 2005               | 13,578,222          | 554,925                  | 4,814,285             | 1,213,700                    | 2,940,191            | 23,101,323    |
| 2006               | 15,204,519          | 595,374                  | 5,413,733             | 1,247,725                    | 3,202,154            | 25,663,505    |
| 2007               | 15,973,063          | 636,275                  | 5,716,895             | 1,287,635                    | 3,370,892            | 26,984,760    |
| 2008               | 21,099,440          | 609,730                  | 5,446,869             | 1,207,616                    | 3,544,648            | 31,908,303    |
| 2009               | 21,413,077          | 571,095                  | 5,186,624             | 1,292,388                    | 3,310,928            | 31,774,112    |
| 2010               | 21,785,820          | 633,524                  | 5,382,199             | 1,248,238                    | 3,352,328            | 32,402,109    |

*Source: City of St. Cloud Financial Records*

**CITY OF ST. CLOUD, MINNESOTA**

Table 7

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
Last Ten Fiscal Years**

| <u>Fiscal Year Ended December 31</u> | <u>Real Property</u> | <u>Personal Other</u> | <u>Less: Tax Exempt Real Property</u> | <u>Total Taxable Assessed Value</u> | <u>Total Direct Tax Rate</u> | <u>Estimated Actual Taxable Market Value</u> | <u>Assesed (Tax Capacity) Value as a Percentage of Taxable Mkt Value</u> |
|--------------------------------------|----------------------|-----------------------|---------------------------------------|-------------------------------------|------------------------------|--|--|
| 2001                                 | \$2,083,191,900      | \$29,251,700          | NA                                    | \$ 2,112,443,600                    | 37.239                       | \$2,271,444,700                              | 93.00%   |
| 2002                                 | 2,309,380,700        | 31,414,700            | NA                                    | 2,340,795,400                       | 46.495                       | 2,544,342,800                                | 92.00%   |
| 2003                                 | 2,596,522,700        | 30,556,100            | NA                                    | 2,627,078,800                       | 42.774                       | 2,855,520,400                                | 92.00%   |
| 2004                                 | 2,930,241,900        | 30,432,800            | NA                                    | 2,960,674,700                       | 39.303                       | 3,218,124,700                                | 92.00%   |
| 2005                                 | 3,276,200,800        | 31,660,900            | NA                                    | 3,307,861,700                       | 38.423                       | 3,595,501,800                                | 92.00%   |
| 2006                                 | 3,578,932,300        | 32,629,400            | NA                                    | 3,611,561,700                       | 38.583                       | 3,925,610,500                                | 92.00%   |
| 2007                                 | 3,835,020,100        | 32,629,400            | NA                                    | 3,867,649,500                       | 38.364                       | 4,206,891,200                                | 91.94%   |
| 2008                                 | 4,025,315,900        | 33,698,800            | NA                                    | 4,059,014,700                       | 41.051                       | 4,411,972,500                                | 92.00%   |
| 2009                                 | 4,118,765,600        | 33,106,500            | NA                                    | 4,151,872,100                       | 40.416                       | 4,476,919,100                                | 92.74%   |
| 2010                                 | 4,054,494,600        | 32,449,200            | NA                                    | 4,086,943,800                       | 40.867                       | 4,442,330,200                                | 92.00%   |

*Source: City of St. Cloud Property Tax and Records*

**CITY OF ST. CLOUD, MINNESOTA**

Table 8

**PROPERTY TAX RATES PER \$1,000 OF TAX CAPACITY VALUE -  
ALL DIRECT AND OVERLAPPING GOVERNMENTS  
Last Ten Fiscal Years**

| <u>Fiscal Year</u> | <u>County</u> | <u>City</u> | <u>School District</u> | <u>Counties</u> | <u>Transit District</u> | <u>Northstar Rail Authority</u> | <u>Housing and Redevelopment Authority</u> | <u>Total</u> |
|--------------------|---------------|-------------|------------------------|-----------------|-------------------------|---------------------------------|--|--------------|
| 2001               | Stearns       | 37.239      | 47.440                 | 42.326          | 2.936                   | 0.000                           | 0.653                                      | 130.594      |
|                    | Benton        | 37.239      | 47.389                 | 56.998          | 2.936                   | 0.000                           | 0.653                                      | 145.215      |
|                    | Sherburne     | 37.239      | 47.461                 | 32.281          | 2.936                   | 0.000                           | 0.653                                      | 120.570      |
| 2002               | Stearns       | 46.495      | 17.131                 | 54.974          | 1.698                   | 0.000                           | 0.989                                      | 121.287      |
|                    | Benton        | 46.495      | 16.971                 | 71.898          | 1.698                   | 0.000                           | 0.989                                      | 138.051      |
|                    | Sherburne     | 46.495      | 17.036                 | 47.522          | 1.698                   | 0.000                           | 0.989                                      | 113.740      |
| 2003               | Stearns       | 42.774      | 20.623                 | 53.444          | 1.648                   | 0.000                           | 1.064                                      | 119.553      |
|                    | Benton        | 42.774      | 20.540                 | 72.996          | 1.648                   | 0.000                           | 1.064                                      | 139.022      |
|                    | Sherburne     | 42.774      | 20.630                 | 46.227          | 1.648                   | 0.000                           | 1.064                                      | 112.343      |
| 2004               | Stearns       | 39.303      | 15.395                 | 51.278          | 1.170                   | 0.000                           | 1.077                                      | 108.223      |
|                    | Benton        | 39.303      | 15.317                 | 69.196          | 1.170                   | 0.671                           | 1.077                                      | 126.734      |
|                    | Sherburne     | 39.303      | 15.400                 | 44.361          | 1.170                   | 0.530                           | 1.391                                      | 102.155      |
| 2005               | Stearns       | 38.423      | 12.837                 | 49.116          | 1.189                   | 0.000                           | 1.109                                      | 102.674      |
|                    | Benton        | 38.423      | 12.763                 | 67.204          | 1.189                   | 0.072                           | 1.109                                      | 120.760      |
|                    | Sherburne     | 38.423      | 12.907                 | 42.028          | 1.189                   | 2.588                           | 1.109                                      | 98.244       |
| 2006               | Stearns       | 38.583      | 13.837                 | 47.478          | 1.228                   | 0.000                           | 1.142                                      | 102.268      |
|                    | Benton        | 38.583      | 13.766                 | 67.674          | 1.228                   | 0.210                           | 1.142                                      | 122.603      |
|                    | Sherburne     | 38.583      | 13.838                 | 41.520          | 1.228                   | 1.279                           | 1.142                                      | 97.590       |
| 2007               | Stearns       | 38.364      | 15.372                 | 47.447          | 1.174                   | 0.000                           | 1.209                                      | 103.566      |
|                    | Benton        | 38.364      | 15.301                 | 65.892          | 1.174                   | 0.292                           | 1.209                                      | 122.232      |
|                    | Sherburne     | 38.873      | 15.374                 | 40.688          | 1.174                   | 1.131                           | 1.209                                      | 98.449       |
| 2008               | Stearns       | 41.051      | 11.184                 | 47.477          | 1.166                   | 0.180                           | 1.143                                      | 102.201      |
|                    | Benton        | 41.051      | 11.118                 | 64.494          | 1.166                   | 0.242                           | 1.143                                      | 119.214      |
|                    | Sherburne     | 41.051      | 11.186                 | 40.645          | 1.166                   | 1.161                           | 1.143                                      | 96.352       |
| 2009               | Stearns       | 40.416      | 13.442                 | 48.021          | 1.151                   | 0.196                           | 1.129                                      | 104.355      |
|                    | Benton        | 40.416      | 13.375                 | 66.184          | 1.151                   | 0.000                           | 1.129                                      | 122.255      |
|                    | Sherburne     | 40.416      | 13.442                 | 41.970          | 1.151                   | 1.233                           | 1.129                                      | 99.341       |
| 2010               | Stearns       | 40.867      | 12.313                 | 48.619          | 1.374                   | 0.273                           | 1.064                                      | 104.510      |
|                    | Benton        | 40.866      | 12.247                 | 64.944          | 1.374                   | 0.000                           | 1.064                                      | 120.495      |
|                    | Sherburne     | 40.866      | 12.308                 | 44.489          | 1.374                   | 1.860                           | 1.064                                      | 101.961      |

## CITY OF ST. CLOUD, MINNESOTA

Table 9

### PRINCIPAL PROPERTY TAXPAYERS Current Year and Nine Years Ago

| Taxpayer  | 2010                     |      |  | 2001                      |      |  |
|---|--------------------------|------|--|---------------------------|------|--|
|   | Tax<br>Capacity<br>Value | Rank | Percentage of<br>Total City<br>Tax Capacity<br>Value | *Tax<br>Capacity<br>Value | Rank | Percentage of<br>Total City<br>Tax Capacity<br>Value |
| St. Cloud Mall LLC, General<br>Growth Properties                            | \$1,388,670              | 1    | 3.44 %   | \$1,075,034               | 1    | 4.74 %   |
| Xcel Energy   | 878,391                  | 2    | 2.19 %   | 786,744                   | 2    | 3.46 %   |
| St. Cloud Hospital/Centra Care Clinic/<br>St. Benedict's Center/Benet Place | 760,221                  | 3    | 1.69 %   | 376,454                   | 4    | 1.52 %   |
| *IRET Properties  | 514,530                  | 4    | 1.20 %   |                           |      |  |
| Bluestem (Welsh Fingerhut)  | 344,450                  | 5    | 0.85 %   | 463,420                   | 3    | 2.03 %   |
| Levimo LLC (Antioch Company)  | 296,620                  | 6    | 0.73 %   |                           |      |  |
| Target/HRA  | 278,420                  | 7    | 0.71 %   |                           |      |  |
| St. Cloud Rainbow Village LLC   | 248,610                  | 8    | 0.61 %   | 184,730                   | 10   | 0.80 %   |
| *Coborns  | 231,540                  | 9    | 0.59 %   |                           |      |  |
| Minnesota Logistics   | 233,380                  | 10   | 0.58 %   |                           |      |  |
| New Flyer USA, Inc.   |                          |      |  | 215,290                   | 5    | 0.94 %   |
| *Thomas R. and Barbara Miller   |                          |      |  | 209,542                   | 6    | 0.88 %   |
| Wal-Mart and Sams Real Estate   |                          |      |  | 199,380                   | 7    | 0.87 %   |
| Gorham Housing/Intrepid Holdings  |                          |      |  | 288,976                   | 8    | 0.83 %   |
| Heritage Property Invest Ltd.   |                          |      |  | 189,300                   | 9    | 0.83 %   |
| Total City  | <u>\$5,174,832</u>       |      | <u>12.59 %</u>                                       | <u>\$3,988,870</u>        |      | <u>16.90 %</u>                                       |

\*Combination of commercial and residential properties with mixed weighted tax rates affects tax capacity.

Source: City of St. Cloud Property Tax Records

**CITY OF ST. CLOUD, MINNESOTA**

Table 10

**PROPERTY TAX LEVIES AND COLLECTIONS  
Last Ten Fiscal Years**

| Fiscal Year<br>Ended<br>December 31 | Total Tax<br>Levy for<br>Fiscal Year | Collected within the<br>Fiscal Year of the Levy |                       | Collections in<br>Subsequent<br>Years | Total Collections to Date |                       |
|-------------------------------------|--------------------------------------|---|-----------------------|---------------------------------------|---------------------------|-----------------------|
|                                     |                                      | Amount  | Percentage<br>of Levy |                                       | Amount                    | Percentage<br>of Levy |
| 2001                                | \$16,071,400                         | \$15,998,783                                    | 99.5 %                | \$ 67,147                             | \$16,065,930              | 100.0 %               |
| 2002                                | 13,003,000                           | 12,969,409                                      | 99.7 %                | 91,955                                | 13,061,364                | 100.4 %               |
| 2003                                | 13,003,000                           | 12,891,226                                      | 99.1 %                | 82,679                                | 12,973,905                | 99.8 %                |
| 2004                                | 13,426,000                           | 13,355,334                                      | 99.5 %                | 76,929                                | 13,432,263                | 100.0 %               |
| 2005                                | 14,741,000                           | 14,589,690                                      | 99.0 %                | 92,483                                | 14,682,173                | 99.6 %                |
| 2006                                | 16,133,500                           | 15,959,702                                      | 98.9 %                | 101,697                               | 16,061,399                | 99.6 %                |
| 2007                                | 17,130,000                           | 16,918,010                                      | 98.8 %                | 148,920                               | 17,066,930                | 99.6 %                |
| 2008                                | 22,439,500                           | 22,075,890                                      | 98.4 %                | 179,815                               | 22,255,705                | 99.2 %                |
| 2009                                | 22,812,000                           | 22,276,230                                      | 97.7 %                | 261,288                               | 22,537,518                | 98.8 %                |
| 2010                                | 23,079,800                           | 21,371,232                                      | 92.6 %                | 370,422                               | 21,741,654                | 94.2 %                |

*Source: City of St. Cloud Financial Records*

**CITY OF ST. CLOUD, MINNESOTA**

Table 11

RATIOS OF OUTSTANDING DEBT BY TYPE  
Last Ten Fiscal Years

| Fiscal Year | Governmental Activities       |                         |                          |                                      |  | Business-Type Activities      |                                  |               | Total Primary Government | Percentage of Personal Income <sup>(1)</sup> | Per Capita <sup>(1)</sup> |
|-------------|-------------------------------|-------------------------|--------------------------|--------------------------------------|--|-------------------------------|----------------------------------|---------------|--------------------------|--|---------------------------|
|             | Certificates of Participation | Sales Tax Revenue Bonds | General Obligation Bonds | General Obligation Improvement Bonds | General Obligation Tax Increment Bonds | Certificates of Participation | General Obligation Revenue Bonds | Capital Lease |                          |  |                           |
| 2001        | \$ 1,035,000                  | \$ -                    | \$ 1,750,000             | \$54,935,000                         | \$ 13,580,000                          | \$4,155,000                   | \$ 68,971,404                    | \$ -          | \$ 144,426,404           | 8.85%  | \$ 2,346                  |
| 2002        | 795,000                       | -                       | 1,295,000                | 60,015,000                           | 11,780,000                             | 4,035,000                     | 46,235,008                       | -             | 124,155,008              | 6.94%  | 1,923                     |
| 2003        | 545,000                       | -                       | 810,000                  | 62,160,000                           | 11,505,000                             | 3,875,000                     | 42,901,782                       | -             | 121,796,782              | 6.52%  | 1,866                     |
| 2004        | 280,000                       | -                       | 555,000                  | 67,095,000                           | 8,485,000                              | 3,705,000                     | 40,848,153                       | -             | 120,968,153              | 6.30%  | 1,868                     |
| 2005        | -                             | -                       | 290,000                  | 69,765,000                           | 6,970,000                              | 3,525,000                     | 39,922,864                       | -             | 120,472,864              | 6.13%  | 1,835                     |
| 2006        | 550,000                       | 30,300,000              | -                        | 80,815,000                           | 5,950,000                              | 3,320,000                     | 36,535,619                       | -             | 157,470,619              | 7.55%  | 2,378                     |
| 2007        | 450,000                       | 30,300,000              | -                        | 80,805,000                           | 4,990,000                              | 3,095,000                     | 38,412,490                       | -             | 158,052,490              | 7.26%  | 2,364                     |
| 2008        | 345,000                       | 29,265,000              | 37,010,000               | 77,000,000                           | 4,210,000                              | 2,845,000                     | 35,071,188                       | 1,764,810     | 187,510,998              | 8.30%  | 2,805                     |
| 2009        | 235,000                       | 27,845,000              | 35,390,000               | 69,380,000                           | 3,370,000                              | 2,585,000                     | 42,912,789                       | 1,686,198     | 183,403,987              | 8.14%  | 2,743                     |
| 2010        | 120,000                       | 26,220,000              | 34,110,000               | 56,585,000                           | 3,060,000                              | 2,320,000                     | 83,454,331                       | 1,603,242     | 207,472,573              | N/A  | 3,151                     |

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

<sup>(1)</sup> See the Schedule of Demographic and Economic Statistics (Table 16) on page 167 for personal income and population data

N/A - Information not available

Source: City of St. Cloud Financial Records

**CITY OF ST. CLOUD, MINNESOTA**

Table 12

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
Last Ten Fiscal Years**

| <u>Fiscal Year</u> | <u>General Obligation Bonds <sup>(1)</sup></u> | <u>Less: Amounts Available in Debt Service Fund</u> | <u>Total</u> | <u>Percentage of Estimated Actual Taxable Value <sup>(2)</sup> of Property</u> | <u>Per Capita <sup>(3)</sup></u> |
|--------------------|--|---|--------------|--|----------------------------------|
| 2001               | \$56,685,000                                   | \$ 21,723,045                                       | \$34,961,955 | 1.54%  | \$ 568                           |
| 2002               | 61,310,000                                     | 23,735,643  | 37,574,357   | 1.48%  | 582                              |
| 2003               | 62,970,000                                     | 26,561,156  | 36,408,844   | 1.28%  | 558                              |
| 2004               | 67,095,000                                     | 28,361,275  | 38,733,725   | 1.20%  | 598                              |
| 2005               | 69,765,000                                     | 29,479,694  | 40,285,306   | 1.12%  | 614                              |
| 2006               | 80,815,000                                     | 28,578,788  | 52,236,212   | 1.33%  | 789                              |
| 2007               | 80,805,000                                     | 26,558,996  | 54,246,004   | 1.29%  | 811                              |
| 2008               | 114,010,000                                    | 33,100,530  | 80,909,470   | 1.83%  | 1,210                            |
| 2009               | 104,770,000                                    | 25,522,884  | 79,247,116   | 1.77%  | 1,185                            |
| 2010               | 90,695,000                                     | 21,525,235  | 69,169,765   | 1.56%  | 1,051                            |

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

<sup>(1)</sup> Includes improvement and general obligation debt. Improvement debt is partially tax supported. Excludes revenue debt, state-aid debt, tax increment debt, and certificates of participation.

<sup>(2)</sup> See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property (Table 7) on page 161 for property value data.

<sup>(3)</sup> Population data can be found in the Schedule of Demographic and Economic Statistics (Table 16) on page 170.

Source: City of St. Cloud Financial Records



**CITY OF ST. CLOUD, MINNESOTA**

Table 13

**COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT**  
December 31, 2010

| <u>Governmental Unit</u>          | <u>Debt Outstanding <sup>(2)</sup></u> | <u>City's Share</u> |                       |
|-----------------------------------|--|---------------------|-----------------------|
|                                   |  | <u>Percent</u>      | <u>Amount</u>         |
| Direct:                           |  |                     |                       |
| City of St. Cloud <sup>(1)</sup>  | \$ 90,815,000                          | 100.00%             | \$ 90,815,000         |
| Overlapping:                      |  |                     |                       |
| School Districts:                 |  |                     |                       |
| School District 47                | 112,322,939                            | 3.39%               | 3,807,748             |
| School District 742               | 42,710,000                             | 61.20%              | 26,138,520            |
| Counties:                         |  |                     |                       |
| Stearns County                    | 29,325,001                             | 31.33%              | 9,187,523             |
| Benton County                     | 16,992,000                             | 15.05%              | 2,557,296             |
| Sherburne County                  | 30,110,000                             | 2.95%               | 888,245               |
| Total Overlapping Debt            | <u>231,459,940</u>                     |                     | <u>42,579,331</u>     |
| Total Direct and Overlapping Debt | <u>\$ 322,274,940</u>                  |                     | <u>\$ 133,394,331</u> |

<sup>(1)</sup> Includes improvement and general obligation debt. Improvement debt is partially tax supported. Excludes revenue debt, sales tax revenue, tax increment debt, and certificates of participation issued for business type activities.

<sup>(2)</sup> The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the city's boundaries and dividing it by the county's total taxable assessed value.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the city of St. Cloud. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

Sources: Assessed value data used to estimate applicable percentages provided by the County Board of Equalization and Assessment. Debt outstanding data provided by individual governmental units.

**CITY OF ST. CLOUD, MINNESOTA**

Table 14

**LEGAL DEBT MARGIN INFORMATION**  
Last Ten Fiscal Years

|   | <u>2001</u>         | <u>2002</u>         | <u>2003</u>         | <u>2004</u>         | <u>2005</u>         | <u>2006</u>         | <u>2007</u>         | <u>2008</u>         | <u>2009</u>          | <u>2010</u>          |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| Debt limit  | \$50,886,856        | \$57,110,808        | \$64,362,494        | \$71,910,036        | \$78,512,210        | \$78,512,210        | \$84,137,824        | \$88,239,450        | \$ 90,258,090        | \$ 88,846,604        |
| Total net debt applicable to limit                                      | <u>1,750,000</u>    | <u>1,295,000</u>    | <u>810,000</u>      | <u>555,000</u>      | <u>290,000</u>      | <u>550,000</u>      | <u>450,000</u>      | <u>34,245,815</u>   | <u>33,143,745</u>    | <u>31,024,931</u>    |
| Legal debt margin   | <u>\$49,136,856</u> | <u>\$55,815,808</u> | <u>\$63,552,494</u> | <u>\$71,355,036</u> | <u>\$78,222,210</u> | <u>\$77,962,210</u> | <u>\$83,687,824</u> | <u>\$53,993,635</u> | <u>\$ 57,114,345</u> | <u>\$ 57,821,673</u> |
| Total net debt applicable to the limit<br>as a percentage of debt limit | 3.44%               | 2.27%               | 1.26%               | 0.77%               | 0.37%               | 0.70%               | 0.53%               | 38.81%              | 36.72%               | 34.92%               |

**Legal Debt Margin Calculation for Fiscal Year 2010**

|   |                      |
|---|----------------------|
| Estimated Market Value  | \$ 4,442,330,200     |
| Debt limit (2% of total assessed value)                         | 88,846,604           |
| Debt applicable to limit:                                       |                      |
| General obligation certificates of participation                | 120,000              |
| General obligation bonds  | 34,110,000           |
| Less: Amount set aside for repayment of general obligation debt | <u>(3,205,069)</u>   |
| Total net debt applicable to limit                              | <u>31,024,931</u>    |
| Legal debt margin   | <u>\$ 57,821,673</u> |

Note: Under state finance law, the City of St. Cloud's general obligation debt should not exceed two percent of total assessed tax capacity. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Source: City of St. Cloud Financial Records

**CITY OF ST. CLOUD, MINNESOTA**

Table 15

PLEDGED-REVENUE COVERAGE  
Last Ten Fiscal Years

| Fiscal Year | Revenue Bonds                |   |                       |              |             | Improvement Bonds     |                                |              |             |                       |
|-------------|------------------------------|---|-----------------------|--------------|-------------|-----------------------|--------------------------------|--------------|-------------|-----------------------|
|             | Gross Revenue <sup>(1)</sup> | Less: Operating Expenses <sup>(2)</sup> | Net Available Revenue | Debt Service |             | Coverage (percentage) | Special Assessment Collections | Debt Service |             | Coverage (percentage) |
|             |                              |   |                       | Principal    | Interest    |                       |                                | Principal    | Interest    |                       |
| 2001        | \$18,465,758                 | \$ 6,948,753                            | \$ 11,517,005         | \$2,739,811  | \$3,735,332 | 177.86 %              | \$ 9,672,547                   | \$5,100,000  | \$1,991,869 | 136.39 %              |
| 2002        | 17,325,297                   | 7,323,950                               | 10,001,347            | 3,796,397    | 2,443,069   | 160.29 %              | 10,169,569                     | 5,015,000    | 2,121,731   | 142.50 %              |
| 2003        | 16,601,753                   | 7,785,313                               | 8,816,440             | 3,333,225    | 2,156,204   | 160.61 %              | 11,661,646                     | 7,320,000    | 2,332,019   | 120.82 %              |
| 2004        | 16,633,015                   | 8,210,898                               | 8,422,117             | 3,435,302    | 2,014,060   | 154.55 %              | 10,875,777                     | 6,980,000    | 2,213,406   | 118.30 %              |
| 2005        | 18,323,110                   | 8,718,655                               | 9,604,455             | 3,452,567    | 1,910,229   | 179.09 %              | 9,171,954                      | 7,725,000    | 2,344,554   | 91.09 %               |
| 2006        | 19,059,942                   | 9,438,365                               | 9,621,577             | 3,387,245    | 1,807,061   | 185.23 %              | 7,796,161                      | 8,585,000    | 2,438,628   | 70.72 %               |
| 2007        | 22,937,774                   | 9,714,524                               | 13,223,250            | 14,343,129   | 1,933,867   | 81.24 %               | 7,956,755                      | 9,005,000    | 2,776,320   | 67.54 %               |
| 2008        | 22,401,472                   | 9,708,014                               | 12,693,458            | 13,066,302   | 1,578,317   | 86.68 %               | 7,524,741                      | 9,020,000    | 2,740,897   | 63.98 %               |
| 2009        | 20,173,276                   | 10,028,611                              | 10,144,665            | 6,714,775    | 1,285,879   | 126.80 %              | 5,457,517                      | 10,360,000   | 2,507,489   | 42.41 %               |
| 2010        | 28,315,145                   | 11,703,488                              | 16,611,657            | 4,718,858    | 1,461,827   | 268.77 %              | 5,240,202                      | 12,795,000   | 2,179,194   | 34.99 %               |

  

| Fiscal Year | Sales Tax Revenue Bonds |              |           |                       |
|-------------|-------------------------|--------------|-----------|-----------------------|
|             | Local Sales Tax         | Debt Service |           | Coverage (percentage) |
|             |                         | Principal    | Interest  |                       |
| 2001        | \$ -                    | \$ -         | \$ -      | N/A                   |
| 2002        | -                       | -            | -         | N/A                   |
| 2003        | -                       | -            | -         | N/A                   |
| 2004        | -                       | -            | -         | N/A                   |
| 2005        | -                       | -            | -         | N/A                   |
| 2006        | 900,000                 | -            | -         | N/A                   |
| 2007        | 900,000                 | -            | 808,763   | 111.28 %              |
| 2008        | 2,562,200               | 1,035,000    | 1,191,731 | 115.07 %              |
| 2009        | 2,706,300               | 1,420,000    | 1,142,631 | 105.61 %              |
| 2010        | 2,852,500               | 1,625,000    | 1,081,731 | 105.39 %              |

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

<sup>(1)</sup> Water, Wastewater, Parking, Hydroelectric and Civic Center. <sup>(2)</sup> Excludes depreciation and non-operating expenses.

Source: City of St. Cloud Financial Records

# CITY OF ST. CLOUD, MINNESOTA

Table 16

## DEMOGRAPHIC AND ECONOMIC STATISTICS Last Ten Fiscal Years

| Fiscal<br>Year | Population <sup>(1)</sup> | Total<br>Personal<br>Income | Per Capita<br>Personal<br>Income <sup>(2)</sup> | Median<br>Age | Education<br>Level in Years<br>of Formal<br>Schooling | School<br>Enrollment <sup>(3)</sup> | Unemployment<br>Rate <sup>(4)</sup> |
|----------------|---------------------------|-----------------------------|---|---------------|---|-------------------------------------|-------------------------------------|
| 2001           | 61,555                    | \$1,631,145,945             | \$26,499  | NA            | NA  | 12,779                              | 3.9 %                               |
| 2002           | 64,552                    | 1,789,575,096               | 27,723  | NA            | NA  | 12,552                              | 4.5 %                               |
| 2003           | 65,264                    | 1,868,443,056               | 28,629  | NA            | NA  | 11,655                              | 4.7 %                               |
| 2004           | 64,763                    | 1,918,862,927               | 29,629  | NA            | NA  | 11,571                              | 4.6 %                               |
| 2005           | 65,653                    | 1,966,044,738               | 29,946  | NA            | NA  | 10,790                              | 4.4 %                               |
| 2006           | 66,221                    | 2,085,431,732               | 31,492  | NA            | NA  | 11,579                              | 3.9 %                               |
| 2007           | 66,855                    | 2,177,534,205               | 32,571  | NA            | NA  | 12,029                              | 4.6 %                               |
| 2008           | 66,855                    | 2,258,495,610               | 33,782  | NA            | NA  | 12,230                              | 5.6 %                               |
| 2009           | 66,855                    | 2,253,414,630               | 33,706  | NA            | NA  | 12,041                              | 7.9 %                               |
| 2010           | 65,842                    | NA                          | NA  | NA            | NA  | 12,177                              | 7.0 %                               |

Data sources

<sup>(1)</sup> Bureau of the Census/State Demographer's Office/or City Planning Department

<sup>(2)</sup> US Department of Commerce - Bureau of Economic Analysis

<sup>(3)</sup> School District (includes public and parochial)

<sup>(4)</sup> State Department of Employment and Economic Development

N/A = Information not available

Note: Population is based the last quarter of the calendar year. Personal income information is a total for the year.

Unemployment rate information is an adjusted yearly average. School enrollment is based on the census on December 31st.

#2 = [www.bea.gov/regional/reis/drill.cfm](http://www.bea.gov/regional/reis/drill.cfm)

#3 = [christine.hatch@isd742.org](mailto:christine.hatch@isd742.org)

#4 = [www.positivelyminnesota.com/apps/lmi/laus/currentstats.aspx](http://www.positivelyminnesota.com/apps/lmi/laus/currentstats.aspx)

**CITY OF ST. CLOUD, MINNESOTA**

Table 17

**PRINCIPAL EMPLOYERS**  
Current Year and Nine Years Ago

| Taxpayer  | 2010          |      |                                     | 2001          |      |                                     |
|---|---------------|------|-------------------------------------|---------------|------|-------------------------------------|
|   | Employees     | Rank | Percentage of Total City Employment | Employees     | Rank | Percentage of Total City Employment |
| Centra Care Health Systems/<br>St. Cloud Hospital | 4,051         | 1    | 10.83 %                             | 2,899         | 1    | 8.29 %                              |
| State of Minnesota                                | 2,132         | 2    | 5.70 %                              | 2,062         | 2    | 5.89 %                              |
| Veterans Administration                           | 1,277         | 3    | 3.41 %                              | 821           | 6    | 2.35 %                              |
| Electrolux Home Products                          | 1,202         | 4    | 3.21 %                              | 1,755         | 3    | 5.02 %                              |
| School District 742                               | 900           | 5    | 2.41 %                              | 973           | 5    | 2.78 %                              |
| New Flyer USA, Inc.                               | 534           | 6    | 1.43 %                              |               |      |                                     |
| Wolters Kluwer Financial Services                 | 521           | 7    | 1.39 %                              | 728           | 7    | 2.08 %                              |
| ING Direct  | 499           | 8    | 1.33 %                              |               |      |                                     |
| Bluestrem Fulfillment (Fingerhut)                 | 483           | 9    | 1.29 %                              | 1,089         | 4    | 3.11 %                              |
| Coborns   | 459           | 10   | 1.23 %                              |               |      |                                     |
| Stearns County                                    |               |      |                                     | 639           | 8    | 1.83 %                              |
| Nahan Printing                                    |               |      |                                     | 527           | 9    | 1.51 %                              |
| Merrill Corporation                               |               |      |                                     | 786           | 10   | 2.25 %                              |
| Totals  | <u>12,058</u> |      | <u>32.24 %</u>                      | <u>12,279</u> |      | <u>35.10 %</u>                      |

NOTES: Figures reflect only full-time employees, several businesses have a significant part-time staff.

Source: MN Department of Employment and Economic Development and City Assessor's Office

**CITY OF ST. CLOUD, MINNESOTA**

Table 18

**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION**  
Last Ten Fiscal Years

|                                    | <u>2001</u>   | <u>2002</u>   | <u>2003</u>   | <u>2004</u>   | <u>2005</u>   | <u>2006</u>   | <u>2007</u>   | <u>2008</u>   | <u>2009</u>   | <u>2010</u>   |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b><u>Function</u></b>             |               |               |               |               |               |               |               |               |               |               |
| <b>GOVERNMENTAL</b>                |               |               |               |               |               |               |               |               |               |               |
| General government                 | 52.00         | 58.75         | 59.75         | 57.75         | 60.75         | 64.25         | 65.25         | 63.25         | 63.25         | 62.00         |
| Public safety                      |               |               |               |               |               |               |               |               |               |               |
| Police                             | 109.00        | 109.00        | 113.00        | 111.00        | 120.00        | 128.00        | 128.00        | 134.00        | 134.00        | 129.00        |
| Fire                               | 56.00         | 57.00         | 57.00         | 57.00         | 57.75         | 61.00         | 61.00         | 73.00         | 73.00         | 69.00         |
| Health/inspection                  | 18.00         | 18.00         | 19.00         | 19.00         | 21.00         | 21.00         | 24.00         | 25.00         | 23.00         | 22.00         |
| Public works                       |               |               |               |               |               |               |               |               |               |               |
| Engineering and street maintenance | 54.33         | 54.33         | 55.33         | 52.33         | 52.33         | 52.33         | 51.83         | 52.75         | 50.75         | 48.75         |
| Airport                            | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 4.50          |
| Culture and recreation             |               |               |               |               |               |               |               |               |               |               |
| Park                               | 20.00         | 20.50         | 20.50         | 19.50         | 20.25         | 20.25         | 20.25         | 19.25         | 18.25         | 18.25         |
| Recreation                         | 8.00          | 8.00          | 8.00          | 8.00          | 8.25          | 9.25          | 9.25          | 10.00         | 9.00          | 7.25          |
| <b>BUSINESS TYPE</b>               |               |               |               |               |               |               |               |               |               |               |
| Water utility                      | 34.00         | 34.00         | 34.00         | 34.00         | 35.00         | 35.00         | 35.00         | 35.00         | 34.00         | 34.50         |
| Wastewater utility                 | 18.00         | 18.00         | 18.00         | 18.00         | 17.00         | 17.00         | 17.00         | 18.00         | 18.00         | 18.50         |
| Stormwater utility                 | 0.00          | 0.00          | 0.00          | 3.00          | 3.00          | 3.00          | 4.00          | 4.00          | 4.00          | 4.00          |
| Parking system                     | 5.34          | 5.34          | 5.34          | 5.34          | 5.34          | 5.34          | 5.84          | 5.50          | 5.50          | 5.50          |
| Refuse service                     | 19.33         | 19.33         | 19.33         | 20.33         | 20.33         | 20.33         | 20.33         | 20.75         | 21.75         | 22.25         |
| Municipal athletic complex         | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          |
| Civic center                       | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          | 7.00          |
| <b>Total</b>                       | <u>412.00</u> | <u>420.25</u> | <u>427.25</u> | <u>423.25</u> | <u>439.00</u> | <u>454.75</u> | <u>459.75</u> | <u>478.50</u> | <u>472.50</u> | <u>457.50</u> |

Source: City of St. Cloud Human Resources Office.

**CITY OF ST. CLOUD, MINNESOTA**

Table 19

**OPERATING INDICATORS BY FUNCTION**  
Last Ten Fiscal Years

|   | 2001       | 2002       | 2003       | 2004       | 2005       | 2006       | 2007       | 2008       | 2009       | 2010       |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b><u>FUNCTION</u></b>  |            |            |            |            |            |            |            |            |            |            |
| <b>PUBLIC SAFETY</b>  |            |            |            |            |            |            |            |            |            |            |
| Police  |            |            |            |            |            |            |            |            |            |            |
| Part I Offenses (serious crime-<br>murder, rape, robbery, assault,<br>theft, arson) | 2,946      | 3,266      | 2,707      | 3,072      | 3,102      | 3,355      | 3,208      | 3,391      | 3,034      | 2,798      |
| Part II Offenses (vandalism, liquor<br>laws, DUI, narcotics, other assaults)        | 4,323      | 4,543      | 4,281      | 4,418      | 4,347      | 4,839      | 5,054      | 4,847      | 4,421      | 4,265      |
| Fire  |            |            |            |            |            |            |            |            |            |            |
| Alarm incidents   | 1,500      | 1,536      | 1,556      | 1,481      | 1,490      | 1,409      | *3,619     | 3,992      | 3,973      | 4,000      |
| Building Safety   |            |            |            |            |            |            |            |            |            |            |
| Residential building permits issued   | 1,809      | 1,864      | 2,080      | 1,890      | 1,907      | 1,562      | 1,443      | 1,813      | 1,829      | 1,777      |
| Multiple dwellings  | 11         | 22         | 20         | 30         | 2          | 4          | 7          | 1          | 1          | 0          |
| Commercial building permits issued  | 346        | 359        | 391        | 465        | 376        | 483        | 510        | 543        | 417        | 385        |
| <b>PUBLIC WORKS</b>   |            |            |            |            |            |            |            |            |            |            |
| Excavation permits  | 436        | 438        | 435        | 451        | 329        | 313        | 289        | 280        | 228        | 180        |
| <b>CULTURE AND RECREATION</b>   |            |            |            |            |            |            |            |            |            |            |
| Pool attendance   | 37,565     | 26,094     | 26,571     | 16,865     | 27,418     | 33,268     | 32,157     | 31,700     | 15,700     | 16,940     |
| <b>BUSINESS TYPE</b>  |            |            |            |            |            |            |            |            |            |            |
| Water   |            |            |            |            |            |            |            |            |            |            |
| Accounts  | 14,344     | 14,942     | 15,513     | 16,025     | 16,612     | 17,082     | 17,239     | 17,336     | 17,399     | 17,389     |
| Average daily consumption<br>(millions of gallons)                                  | 7.46       | 7.02       | 7.48       | 7.24       | 7.47       | 7.72       | 7.97       | 7.32       | 7.15       | 7.21       |
| Wastewater  |            |            |            |            |            |            |            |            |            |            |
| Accounts  | 14,260     | 15,113     | 15,661     | 16,168     | 16,727     | 17,087     | 17,253     | 17,325     | 17,390     | 17,374     |
| Average daily sewage treatment<br>(millions of gallons)                             | 9.75       | 10.60      | 9.58       | 9.62       | 10.36      | 10.21      | 9.93       | 9.83       | 10.06      | 10.07      |
| Stormwater  |            |            |            |            |            |            |            |            |            |            |
| Accounts  | N/A        | N/A        | N/A        | N/A        | N/A        | 16,942     | 16,977     | 17,954     | 17,706     | 20,656     |
| Hydroelectric utility   |            |            |            |            |            |            |            |            |            |            |
| Kilowatt hours produced   | 49,349,077 | 51,267,898 | 38,006,670 | 39,444,440 | 51,848,690 | 39,446,190 | 37,366,060 | 39,432,617 | 43,497,305 | 51,803,066 |

(Continued)

**CITY OF ST. CLOUD, MINNESOTA**

OPERATING INDICATORS BY FUNCTION  
Last Ten Fiscal Years

Table 19  
(Continued)

|                                    | 2001   | 2002   | 2003   | 2004   | 2005   | 2006   | 2007   | 2008   | 2009   | 2010   |
|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b><u>FUNCTION (CONTINUED)</u></b> |        |        |        |        |        |        |        |        |        |        |
| <b>BUSINESS TYPE (CONTINUED)</b>   |        |        |        |        |        |        |        |        |        |        |
| Parking system                     |        |        |        |        |        |        |        |        |        |        |
| On-street metered parking capacity | 533    | 530    | 529    | 537    | 540    | 540    | 540    | 511    | 601    | 552    |
| Off-street parking capacity        | 1,398  | 1,489  | 1,508  | 1,501  | 1,504  | 1,504  | 1,276  | 1,221  | 1,043  | 1,030  |
| Off-street parking ramp capacity   | 1,072  | 1,157  | 1,157  | 1,157  | 1,157  | 1,157  | 1,680  | 1,676  | 1,676  | 1,676  |
| Refuse service                     |        |        |        |        |        |        |        |        |        |        |
| Number of accounts                 | 13,011 | 13,679 | 14,122 | 14,551 | 15,037 | 15,384 | 15,615 | 15,797 | 15,901 | 15,930 |
| Refuse collected (tons)            | 6,864  | 7,242  | 7,246  | 7,622  | 7,708  | 7,904  | 8,117  | 7,740  | 7,818  | 7,806  |
| Yard waste collected (tons)        | 1,437  | 1,615  | 1,524  | 1,660  | 1,322  | 1,399  | 1,420  | 1,483  | 1,712  | 1,643  |
| Recyclables collected (tons)       | 2,604  | 2,861  | 3,120  | 3,213  | 3,363  | 3,567  | 3,692  | 3,744  | 3,385  | 3,447  |
| Municipal athletic complex         |        |        |        |        |        |        |        |        |        |        |
| Baseball games played              | 347    | 393    | 367    | 363    | 387    | 375    | 388    | 361    | 409    | 373    |
| Golf rounds played                 | 14,604 | 12,147 | 13,185 | 13,748 | 13,740 | 14,746 | 14,160 | 14,286 | 14,737 | 12,555 |
| Ice hours billed                   | 3,236  | 3,217  | 3,424  | 3,437  | 3,292  | 3,197  | 2,981  | 3,040  | 3,187  | 3,060  |
| Civic center                       |        |        |        |        |        |        |        |        |        |        |
| Events held                        | 396    | 365    | 368    | 371    | 385    | 391    | 391    | 356    | 288    | 273    |

Notes: Indicators are not available for the general government function.

\*=On January 1, 2007, the Fire Department started responding to emergency response calls as first responders.

Sources: Various government departments



**CITY OF ST. CLOUD, MINNESOTA**

Table 20

**CAPITAL ASSET STATISTICS BY FUNCTION**  
Last Ten Fiscal Years

|  | Fiscal Year |        |        |        |        |        |        |        |        |        |
|--|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|  | 2001        | 2002   | 2003   | 2004   | 2005   | 2006   | 2007   | 2008   | 2009   | 2010   |
| <b><u>FUNCTION</u></b>                     |             |        |        |        |        |        |        |        |        |        |
| <b>PUBLIC SAFETY</b>                       |             |        |        |        |        |        |        |        |        |        |
| Police                                     |             |        |        |        |        |        |        |        |        |        |
| Stations                                   | 1           | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Patrol units                               | 40          | 53     | 53     | 61     | 61     | 63     | 63     | 64     | 69     | 75     |
| Fire                                       |             |        |        |        |        |        |        |        |        |        |
| Stations                                   | 6           | 6      | 6      | 6      | 6      | 6      | 6      | 5      | 5      | 5      |
| Pieces of equipment                        | 18          | 18     | 16     | 17     | 17     | 17     | 17     | 15     | 16     | 15     |
| <b>PUBLIC WORKS</b>                        |             |        |        |        |        |        |        |        |        |        |
| Streets paved (miles)                      | 320.29      | 325.41 | 327.74 | 332.06 | 337.11 | 343.07 | 343.31 | 344.43 | 344.76 | 345.18 |
| Streets unpaved (miles)                    | 2.58        | 2.58   | 2.58   | 1.62   | 1.62   | 1.62   | 1.62   | 1.62   | 1.62   | 1.62   |
| Alleys (miles)                             | 42.79       | 42.75  | 42.71  | 42.71  | 42.59  | 42.45  | 42.54  | 42.45  | 42.53  | 42.53  |
| Sidewalks (miles)                          | 162.92      | 170.26 | 176.02 | 179.75 | 186.02 | 197.96 | 201.19 | 204.05 | 205.02 | 205.57 |
| <b>CULTURE AND RECREATION</b>              |             |        |        |        |        |        |        |        |        |        |
| Parks                                      |             |        |        |        |        |        |        |        |        |        |
| Neighborhood developed parks (acres)       | 203.00      | 203.00 | 209.23 | 209.23 | 209.23 | 234.33 | 248.39 | 256.35 | 250.00 | 249.00 |
| Community/regional developed parks (acres) | 411.95      | 411.95 | 401.95 | 401.95 | 265.15 | 265.15 | 265.15 | 266.46 | 266.00 | 266.00 |
| Wetlands/undeveloped parks (acres)         | 593.23      | 593.23 | 608.19 | 683.53 | 826.19 | 886.19 | 944.21 | 958.81 | 969.00 | 969.00 |
| Swimming/Wading pools                      | 10          | 10     | 10     | 9      | 8      | 7      | 8      | 7      | 7      | 7      |
| <b>BUSINESS TYPE</b>                       |             |        |        |        |        |        |        |        |        |        |
| Water                                      |             |        |        |        |        |        |        |        |        |        |
| Water mains (miles)                        | 236.78      | 245.90 | 252.26 | 262.30 | 274.38 | 286.38 | 291.29 | 293.49 | 293.39 | 293.26 |
| Storage units                              | 4           | 4      | 4      | 4      | 4      | 4      | 5      | 5      | 5      | 5      |
| Wastewater                                 |             |        |        |        |        |        |        |        |        |        |
| Sanitary sewers (miles)                    | 234.06      | 242.42 | 248.37 | 258.69 | 272.11 | 280.87 | 285.53 | 287.27 | 287.37 | 287.61 |
| Stormwater                                 |             |        |        |        |        |        |        |        |        |        |
| Storm sewers (miles)                       | 118.23      | 122.48 | 125.23 | 128.10 | 131.52 | 137.15 | 138.15 | 139.37 | 140.18 | 140.35 |
| Refuse service                             |             |        |        |        |        |        |        |        |        |        |
| Refuse trucks                              | 7           | 7      | 6      | 6      | 6      | 6      | 6      | 6      | 6      | 6      |
| Recycling trucks                           | 4           | 4      | 5      | 5      | 7      | 8      | 8      | 8      | 8      | 8      |
| Municipal athletic complex                 |             |        |        |        |        |        |        |        |        |        |
| Ice arena (indoor)                         | 2           | 2      | 2      | 2      | 2      | 2      | 2      | 2      | 2      | 2      |
| Golf courses                               | 1           | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Ball fields                                | 2           | 2      | 2      | 2      | 2      | 2      | 2      | 2      | 2      | 2      |
| Civic center                               |             |        |        |        |        |        |        |        |        |        |
| Meeting rooms                              | 7           | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      |

Note: No capital asset indicators are available for the general government function.

Sources: Various city departments